

A Rocha UK

Financial Review Year to 31 December 2009

Background. A Rocha UK (ARUK) is an independent charity affiliated to A Rocha International (ARI), which assists in establishing, supporting and co-ordinating A Rocha national organisations around the world. Whilst ARUK has its own mission within the UK, its supporters give money and time as volunteers not just to these operations but also to assist projects abroad. In addition to the finances included in ARUK's accounts, ARUK handles funds received from donors in the UK as agent for ARI and A Rocha overseas organisations and passes these on to them.

2009 Financial results. There was a loss on general operations of some £20,000. We are in a tough financial climate- not least for charities- and the trustees were satisfied with the results for the year. This is a result of much hard work done by staff and volunteers. A further £28,000 of exceptional costs arose from the need to provide for the uplift on loan repayments made in 2010 based on an increase in value of the property in Avenue Road. These costs, in lieu of interest, are included in the costs of charitable activities and allocated along with other costs between expenditure categories on a basis designed to reflect the use of the resource.

Despite the financial constraints, we have managed to increase the levels of activity in many areas. A Rocha Living Waterways has focused on community involvement. Elsewhere, there has been emphasis on working collaboratively, with local people and groups in Associated Projects, and with other charities- for example in a tour 'Hope for Planet Earth' which reached some 5,500 over the three weeks. Although the number of committed supporters has continued to grow, donations from individuals and churches, at £227,000, were down around 12% from 2009. Grants from charitable trusts, £76,000, were down 30%, which was disappointing, but income from services provided, eg at Minet Country Park and through conservation consultancy, increased by over 50% from £34,000 to £52,000.

As shown in the accompanying table, incoming resources totalled £409,689 compared with £485,963 the previous year. Expenditure, at £457,608, includes the exceptional £28,000 referred to above, but is still marginally less than the £463,222 in 2008. In addition, in 2009, A Rocha UK handled a further £165,374 as agent for other A Rocha organisations.

Balance Sheet. The net assets on the balance sheet were reduced by the year's deficit, but it should be noted that the Avenue Road property continues to be shown at cost. The original purchase was largely funded by supporters' loans falling due for repayment in 2010. We now know that where these loans were not rolled over for a further period of between 5 and 7 years new loans and donations have been received to cover the cash outflow. We are most grateful to all who have provided finance over the years.

Reserves. We measure these in terms of net current assets. Bearing in mind its commitment to the ongoing programme, including the employment of staff, and the irregularity and uncertainty of income, the Charity seeks to hold reserves equivalent to six months expenditure. At 31 December 2009, discounting property loans, we held reserves equivalent to 4.7 months of total expenditure budgeted for 2010, the same number of months as at 31 December 2008.

Forward look. No significant expansion in financial terms is planned for the immediate future. However, there are many opportunities opening up, and we aim to provide increasing

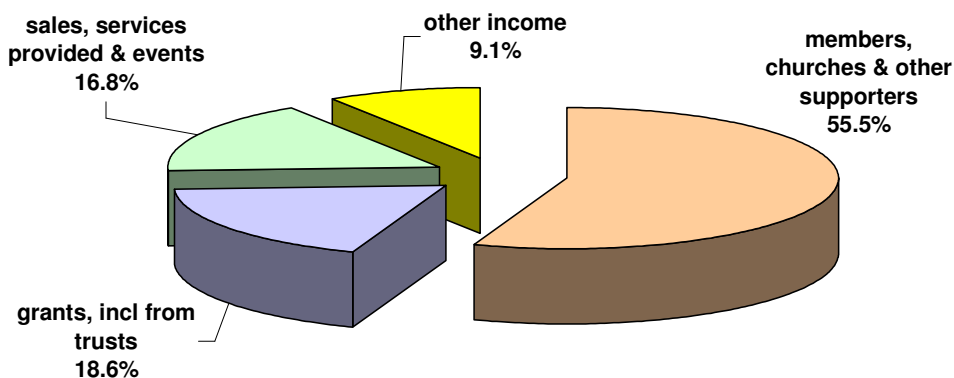
encouragement and support to local groups through Associated Projects. We continue to seek to increase the number of supporters and the charity's income to enable these opportunities to be met. The charity has wonderfully committed staff and volunteers. Details of our activities and developments may be found in the statutory Report and Accounts, on the website and in our magazine. We also have a monthly A Rocha News which is emailed to supporters on request.

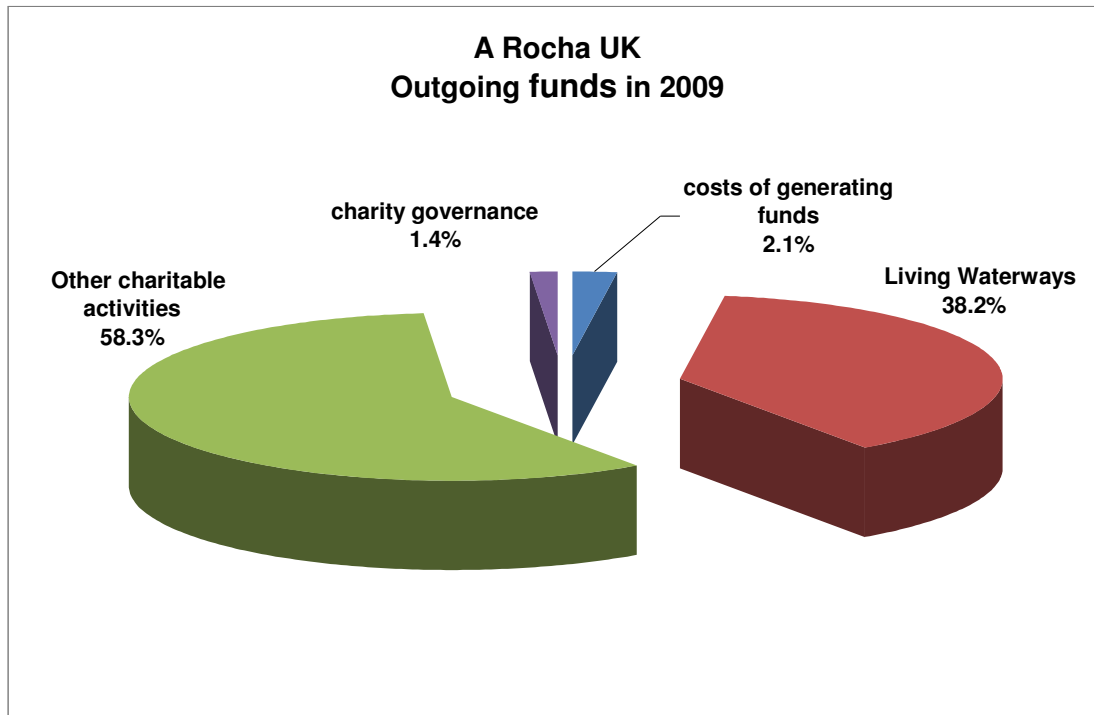
Thanks. May I say once again how grateful we are to all those who support us financially and by giving their time and talents. Our large volunteer base makes a vast contribution and enables the charity to achieve way above what it could otherwise; this provides much extra value to donors and service partners. We also wish to also place on record our thanks to those trusts that supported us (listed in the Report and Accounts) and to the London Boroughs of Hillingdon and Ealing.

Financial Review and Summarized Financial Statements. The auditors have confirmed to the Trustees that these summarised accounts are consistent with the statutory accounts for the year to 31 December 2009. They may not contain sufficient information to allow for a full understanding of the financial affairs of the charity. For further information, the full financial statements, the report of the trustees and the independent auditor's report should be consulted. The Board of Trustees approved the statutory Report and Accounts on 10 July 2010; these have been audited by Creaseys, LLP, registered auditors, and received an unqualified opinion. The full financial statements, including the auditor's report and the trustees' annual report have been submitted to the Registrar of Companies and the Charity Commission. Copies of the full report and accounts will be available within the United Kingdom section of the website www.arocha.org and from the finance department at the charity's Southall address. (tel: 020 8574 5935).

Michael Chown
Hon. Treasurer, A Rocha UK
September 2010

A Rocha UK Incoming funds in 2009





A Rocha UK

Summarized Statement of financial activities

Year to 31 December 2009

	notes	2009 £	2008 £
Incoming resources			
Donations and similar incoming resources			
Members, churches and other supporters	1	227,386	258,414
Grants, including from trusts		76,170	107,617
Total donations		303,556	366,031
Activities for generating funds (incl. events)		16,846	32,803
Activities in furtherance of the charity's objectives			
Services rendered		52,190	34,389
Investment income		3,721	11,664
Other income		33,376	41,076
Total incoming resources		409,689	485,963
Outgoing resources			
Costs of generating funds		9,623	23,096
Charitable activities	2		
Living Waterways		174,725	175,149
Genesis project		82,322	74,001
Friends		130,109	131,866
Eco-congregation		14,379	16,366

Scientific		39,970	36,693
		<u>441,505</u>	<u>434,075</u>
Governance costs	3	6,480	6,051
Total resources expended		<u>457,608</u>	<u>463,222</u>
Net (outgoing) / incoming resources		(47,919)	22,741
Funds at start of year		<u>311,524</u>	<u>288,783</u>
Funds at 31 December		<u>263,605</u>	<u>311,524</u>

- Notes**
- 1 Including Income Tax reclaimed under GiftAid.
 - 2 Staff and office costs incurred in supporting the A Rocha Living Waterways and other projects and in running the office have been apportioned across the relevant activities.
 - 3 Governance costs are audit, legal and trustee and other costs relating to the management of the charity.

A Rocha UK

Summarized Balance Sheet at 31 December 2009

	31 Dec 2009		31 Dec 2008
	£		£
Fixed assets	644,318		650,966
Current assets	209,875		217,479
Creditors due within one year	(309,769)		(27,740)
Creditors falling due after one year	(280,819)		(529,181)
Net assets	<u>263,605</u>		<u>311,524</u>
Restricted funds: Income	6,474		8,705
Capital	<u>73,863</u>	80,337	<u>75,540</u>
			84,245
Unrestricted funds: General	144,948		188,719
Capital	<u>38,320</u>	183,268	<u>38,560</u>
			227,279
Total funds	<u>263,605</u>		<u>311,524</u>