

Company Registration No. 4210929 (England and Wales)  
Charity Registration No. 1089276

**A ROCHA UK**  
(LIMITED BY GUARANTEE)

**REPORT AND  
FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31 DECEMBER 2005**

**A ROCHA UK  
(LIMITED BY GUARANTEE)  
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**A ROCHA UK  
(LIMITED BY GUARANTEE)  
COMPANY INFORMATION**

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<b>Trustees/directors</b>	R.J. Hall K.M. Atwal M.P. Chown A.J. Gardiner J.D.C. Smiley Mrs D.M. Wright	(Chairman)  (Treasurer)
<b>Secretary</b>	P.N. Dyer	
<b>Registered office</b>	71 Boscombe Overcliffe Drive Bournemouth BH5 2EJ	
<b>Local office</b>	13 Avenue Road Southall Middlesex UB1 3BL	
<b>Auditors</b>	Creaseys LLP Chartered Accountants 12 Lonsdale Gardens Tunbridge Wells Kent TN1 1PA	
<b>Bankers</b>	HSBC PO Box 7 52 Hamilton Street Birkenhead CH4 5AE	CAFCash Ltd Kings Hill West Malling Kent ME19 4TA
<b>Company Number</b>	4210929	
<b>Registered Charity Number</b>	1089276	

# **A ROCHA UK (LIMITED BY GUARANTEE) TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2005**

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The trustees (as directors of the charitable company) present their report and financial statements for the year ended 31 December 2005.

## **Constitution, Structure and Governance**

The organisation is a charitable company limited by guarantee, incorporated on 3 May 2001 and registered as a charity on 9 November 2001. The liability of members is limited to £1 in the event of the company being wound up.

There is currently no legal membership scheme as may be established under the Memorandum and Articles of Association. Until February 2006 there was a non-voting membership scheme, whose members paid £25 per household per annum (£10 concessions). This has been developed into a 'Friends scheme' with no fixed contribution. At the end of 2005 there were 1,500 member households.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. Under those Articles trustees are elected at the AGM with one third retiring by rotation at each AGM. Trustees may also appoint new trustees by ordinary resolution to hold office until the following AGM.

A Rocha UK is completely independent in its governance and finances, but shares a common vision and has a close association with A Rocha International (formerly 'The A Rocha Trust'). The two charities have agreed and signed an appropriate Memorandum of Understanding. During 2005 A Rocha International continued to consolidate its work coordinating and resourcing the existing sixteen affiliated national associations (Brazil, Bulgaria, Canada, Czech Republic, Finland, France, Ghana, India, Kenya, Lebanon, Netherlands, Peru, Portugal, South Africa, UK, USA).

A Rocha UK acts as the agent for A Rocha International (ARI) regarding the receipt and banking of funds from UK donors intended for the support of ARI and other national A Rocha organisations outside the UK. In 2005 ARI received £167,346 from A Rocha UK under this agreement (including Gift Aid tax repayment claims), being £99,670 income for ARI and £67,676 income for ARI to pass on to other A Rocha national organisations.

The trustees would like to express their gratitude to all who made its work possible, including staff, volunteers, supporters, partners and funders. The trustees would also like to put on record their gratitude to God for bringing about far more than we have often believed possible, and for blessing A Rocha UK with people, financial resources and many other benefits when they have been needed. The trustees also affirm their total dependence on God for future guidance as to A Rocha UK's development.

## **Objects and Activities**

The charity's objectives are:

- the advancement of the Christian faith and understanding of its relevance to the environment
- to promote education and study of ecology and the environment; and
- to enable and encourage conservation of natural resources and habitats for the benefit of the public.

## **Policies and Programmes to further the Objects of the Charity**

A Rocha UK seeks to express its three charitable objects through 'five commitments' which are value statements agreed by, and shared across the international family of A Rocha national organisations. These are:

- Christian: Underlying all we do is our biblical faith in the living God, who made the world, loves it and entrusts it to the care of human society.
- Conservation: We carry out research for the conservation and restoration of the natural world and run environmental education programmes for people of all ages.
- Community: Through our commitment to God, each other and the wider creation, we aim to develop good relationships both within the A Rocha family and in our local communities.
- Cross-cultural: We draw on the insights and skills of people from diverse cultures, both locally and around the world.

# **A ROCHA UK**

## **(LIMITED BY GUARANTEE)**

### **TRUSTEES' REPORT**

#### **FOR THE YEAR ENDED 31 DECEMBER 2005**

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- Cooperation: A willingness to work cooperatively with other organisations in the field and to press the case for action within this cooperative framework.

Each of A Rocha UK's three charitable objects can be seen as having an international, national and local dimension to them – all of which also express the 5 core commitments. The activities undertaken to further these are described below under 'Achievements and Performance', whilst in this section the rationale and policies are described in general terms.

**Nationally**, A Rocha UK's National Development Strategy was ratified by the Board, as in accordance with our charitable objects and core commitments. These identified our vision as seeking to transform people (first two charitable objects) and places (second and third objects) by impacting:

1. The Christian Community – primarily through the 'Genesis Programme' working with churches, theological and bible colleges and conferences, through a new A Rocha magazine launched in early 2006, and in due course also through a lifestyle 'pledge'.
2. Local Communities – through identifying and resourcing 'hotspots' of supporter interest, and through developing partnerships with individuals and organisations that seek to develop a Christian attitude to caring for land they own or manage.
3. The Scientific and 'Natural World' communities – through involvement in local and national environmental organisations, gatherings and publications, and through offering support to Christians who are professionally engaged in conservation.

**Locally**, A Rocha UK's 'flagship' project A Rocha Living Waterways in Southall and Hayes continues to develop, and 2005 saw the beginnings of several currently small-scale further local initiatives around the UK. The work of A Rocha Living Waterways is in five areas: Science & Conservation, Environmental Education, Community Projects, Volunteers and the Hospitality of our residential and office Centre.

**Internationally**, A Rocha UK works through supporting, resourcing and learning from A Rocha International and its affiliated national organisations. Our policy is not to work internationally except in partnership with A Rocha International and its national partners. In view of the UK's international position, A Rocha UK always expects to be a 'net giver' in financial and staffing terms, whilst receiving enormous (whilst often intangible) benefits in terms of global awareness, cross-cultural perspectives, and ecological expertise. The international support that is given by A Rocha UK (financial, administrative, training) is entirely in furtherance of our charitable objects, as will be seen below under 'Achievements and Performance'.

### **Achievements & Performance**

There has been a great deal of change during 2005. The national programme has moved significantly forward and there have been constructive discussions about a new local project located in the Chiltern hills. It has been a time of change for the Living Waterways programme.

#### **National Programme**

##### **●Hope for the Planet**

In November we held our first national conference for church leaders in central London. A capacity 220 people attended, and it was significantly oversubscribed. Keynote speakers included Sir John Houghton, Prof. Sir Ghillean Prance, Dr Elaine Storkey and Prof. Alister McGrath. Feedback from this was very encouraging. There was some success in getting church leaders who had not put care for creation high on their agenda to attend and it was heartening to see the response.

##### **●The Genesis Programme**

Our work of educating and influencing the Christian community across the UK has made significant advances during 2005:

Environment Sunday – we again produced a pack to help churches take a day in the year to more fully explore creation care. This year saw 100% increase in uptake of this resource, which centred on the story of Noah.

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*Bible and Theological Colleges* – our work in assisting the education of the next generation of church leaders continued with input to 8 institutions and a day's consultation about the future. We aim to build further on the 'hands on' element of this work, bringing students to the Living Waterways project and taking them in the outdoors through our 'Considering Creation' initiative.

*Caring for Creation* – A book edited by Sarah Tillett, which explores the title theme through various authors and is illustrated by case studies based on A Rocha's work. Published in Nov 2005, by Bible Reading Fellowship.

*Church speaking* – through both a team of volunteer speakers and the hard work of our National Director, Rev'd Dave Bookless, we have taken the message of creation care to about 10,000 people during this last year. Primarily through churches and conferences, this has included regular contributions to Premier Radio.

## ● *Communication* –

*Newsletter* - Based on research and feedback the decision was taken to replace A Rocha UK's newsletter with a full scale magazine, launched in early 2006, giving greater emphasis to resourcing supporters to live sustainable lifestyles, and to undertake practical projects wherever they live. Filming was undertaken for new A Rocha videos, focussing on the biblical basis of A Rocha's work, and up-to-date film of the Minet site

*Supporters events* – Four supporters days were held in different areas of the country, each well attended.

● *Scientific and Conservation communities* – This area saw less emphasis than we would like, and the intention was affirmed to appoint a National Scientific Director, once a suitable candidate and appropriate funding can be secured. As in previous years, A Rocha had a significant presence at the British Birdwatching Fair.

● *New Local Projects* – Whilst our plans to develop a network of affiliated local projects have yet to yield tangible results, significant work has been carried out. Under the leadership of local A Rocha representative, Norman Crowson, a major project of restoring the Lea Brook in Dronfield, Derbyshire, has been carried out in partnership with the local council and many local groups and churches. We have also formalised our partnership with Lee Abbey in north Devon and have provided significant input and contacts, helping this Christian retreat centre model better care for God's world.

● *Business developments* – With the emergence of an A Rocha International Business Group based in the UK under the leadership of David Hughes, David Coleman has been appointed as UK Business Development Manager. During 2006, the wider team will be launching Climate Stewards, a carbon mitigation programme, and producing a fundraising calendar as well as actively exploring the opportunities for an ecological consultancy business.

## **A Rocha Living Waterways**

This local project lies at the heart of the ARUK work and seeks to show by action how care for God's creation can be worked out in practice. Its aim is to create 'A Greener, Cleaner Southall and Hayes'. It was established in early 2001 and has grown rapidly meeting many of its goals. As now a mature project it has had more difficulty gaining the external finance it needs to sustain and expand its work. The project benefited greatly by the appointment of Sian Hawkins during 2005. She worked on community issues for three months before taking management of A Rocha Living Waterways at the start of 2006.

● *Science and Conservation* - In 2005 a new contract was established with the London Borough of Hillingdon for A Rocha to jointly manage the Minet Country Park with the Council. Patrolling was extended, The Lodge opened for a time each day, work parties, including some people on probation, were extended and many more educational visits and local events arranged. Art projects were set up to connect the environment and art. It has been a very successful year - if somewhat stretching. Much of the cost was met from the contract income.

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● *Environmental Education*- This work expanded significantly during 2005. In the region of 5,900 children have been involved in A Rocha Living Waterways events; this is up from 3,000 in 2004. The large increase is linked to an increase in Wildlife Watch Clubs (now in 6 schools and operating at lunch time as well as after school). We have also increased our school mailing list from 17 to 32

Activity	Number of children
Assembly	5154
Wildlife Watch Clubs	101
Saturdays Specials	6 (out of 14 booked in)
Environmental Encounters (Minet Country Park)	462
ARLW Playscheme	62
Other playschemes	40
Other: Residential trip	6
Non local school visits (to MCP & us to them)	90
<b>TOTAL</b>	<b>5,921</b>

● *Community and Volunteering*- There has been a great deal of good work done in this area despite difficulties raising adequate funds to support the work. A lot of support is being given to resist a very unsatisfactory development proposal for the Southall Gas works site. Dave Bookless and latterly Sian Hawkins have worked through the Southall Sustainability Forum to convene and chair local meetings and organise a petition. There have been a range of volunteers working at the Centre and we have continued to have a good range of volunteers to help at summer events. Izzi Gough has been with us since September as a Careforce volunteer helping with the park and education work.

● *Centre*- The A Rocha Centre in Southall has continued to be a place that models sustainability and offers hospitality. It acts as the main office and houses staff and volunteers, long and short term. Over 30 visitors from overseas and over 40 from the UK stayed in the centre for a total of over 500 nights. Throughout the year Rob and Kath Thomas have continued to manage the centre as a place of Christian hospitality. They are moving on in 2006 and replacing them will be a real challenge.

### **International**

● *International Forum* - A Rocha International's major biennial Leaders Forum was held in Oxfordshire during July 2005. Participants from A Rocha UK included Dave Bookless, John Smiley (Chair) and Richard Hall (Chair from late 2005). Although organised by ARI, this involved many of the UK team in hosting, driving, and welcoming international visitors, through which we were greatly enriched. Peter Harris, International Director of A Rocha, conducted a training morning for the UK team.

● *India* – Dave & Anne Bookless were in India for most of January 2005, conducting work on behalf of A Rocha India, speaking to Christian groups, and promoting environmental awareness.

● *International volunteers* – Professional film-makers, Mel Ong and Daniel Tay spent two months with A Rocha UK, filming aspects of the work for use by both ARUK and ARI.

● *Rob and Kathy Thomas* were both seconded to A Rocha International for parts of the year, helping respectively with I.T. and art, and both with the Leaders Forum.

● *Materials* – As in previous years, A Rocha UK benefited greatly from good advice and high quality materials provided by A Rocha International.

### **Thank You**

The year has been one of new directions and progress in most areas despite the financial difficulties which have had to be faced. There are many people and organisations who have contributed to this. We, the Trustees, can thank only some of those involved but are grateful to all those who support the work in action, giving and prayer.

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● **Staff-** Without the dedicated work and commitment of the staff team, listed in the 'Organisation Structure and Personnel' section of this report, the work would not have the dynamic and imagination it has.

● **Volunteers-** There are many types of volunteers who support the work of A Rocha in Southall and throughout the country. They carry out key administrative tasks, help in our education work, contribute to our publicity and many other areas. There are also a growing band of local group leaders and speakers spread across a wide geographic area. In addition to this we have had, as in previous years, volunteers from overseas who have spent time with us in supporting the work.

● **Members/Friends-** The 1500 households and churches who form our supporters group have contributed financially and in prayer and action to sustain the work. Not only do they support the work of A Rocha UK but many give to, and a good number volunteer to serve periods in, other A Rocha national organisations.

● **Partners-** A Rocha's work in Southall and Hayes depends entirely on good relationships with local partners. Amongst the most significant partners are the two local authorities, Hillingdon and Ealing Borough Councils, and local MP John McDonnell. Other key partners include Southall Community Alliance, Groundwork Thames Valley and London Wildlife Trust. The support of CMS and Interserve has also been fundamental.

● **Funders-** The effect of the large public appeals and the after-effects of the crash in the stock market a few years ago are two of many factors that resulted in a drop off in grant funding in 2005. There have however been key funders who have assisted the work and have the trustees' grateful thanks. These include the Chapman Charitable Trust, Earnest Cook Trust, CMS, Hillingdon Community Trust, London Borough of Ealing, British Airways, Ealing CVS, the Miller Trust and The Henry Smith Charity.

## **Future Plans**

There remains a feverish level of ideas under discussion for 2006 and beyond. The difficulty is in deciding the priorities and the likelihood of funding. A possible future project to the north west of London is under discussion which would add greatly to the spectrum of A Rocha UK's work. A further conference to follow 'Hope For The Planet' is under discussion with one of our key partners. The 'Floating Classroom', a project in which A Rocha and Groundwork Thames Valley are working together, will be starting operations in the summer of 2006. The significant development of the 'Friends' scheme is planned with the introduction of some form of 'pledge' to sustainable living available to those who feel it would be right for them.

## **Organisational Structure & Personnel**

During 2005 the board set up a new staff structure with Richard Smillie appointed Managing Director allowing Rev'd Dave Bookless to be released to represent A Rocha more through speaking and writing. Pete Hawkins became Development Director and Sian Hawkins (no relation to Pete) took up the post of Director of the Living Waterways project early in 2006. This has created a strengthened management team to oversee the work of the staff. Sian joined the staff on placement from CMS in September 2005 and has proved a great help to the work.

### **Trustees:**

The following trustees held office during 2005 :

Mr.J.D.C. Smiley Chairman (until 31st December 2005)

Mr. K.M. Atwal

Mr. M.P. Chown ( Treasurer)

Mr. A.J. Gardiner

Mr. R.J. Hall

Sir T.E.C. Hoare (resigned September 2005)

Mr. S.K. Raheja (resigned September 2005)

Mrs D.M. Wright

**A ROCHA UK  
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FOR THE YEAR ENDED 31 DECEMBER 2005**

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***Advisors to the Board & Staff Team:***

Mr. Ken Austin – Chair of A Rocha UK Trading Ltd., and non-voting Secretary to the Trustees  
Mr. David Chandler – Education Advisor  
Mr. Paul Dyer – Legal Advisor  
Mr. Simon Marsh – Planning Advisor  
Dr Peter Sturgess – Chair of Scientific Advisory Group  
Mr. Martin Thomas – Missions Advisor

***Council of Reference (advisory):***

Professor Sir Graham Ashworth  
Revd. Steve Chalke  
Rev Dr Rob Frost  
Mr. Ram Gidoomal, CBE  
Professor Sir John Houghton, FRS  
Rt Revd Dr. James Jones  
Professor Sir Ghilleen Prance, FRS  
Dr Elaine Storkey

**Financial Results for the Year**

The financial results for the year have been disappointing with a deficit of almost £50,000. The financial support from churches and individuals grew significantly but income from grants dropped from £163,320 to £54,434, despite the recruitment of a fundraiser at the beginning of 2005. This drop in charitable grants seems to have affected many charities and it may reflect the big appeals for such disasters as the tsunami and caution by the large trust funds following the stock market crash despite the recent recovery. Expenditure was kept under tight control and was within the budget.

**Risk Management**

The trustees revisited the internal review of the major risks to which the Charity may be exposed. Systems and procedures are being developed to mitigate those risks. The trustees will continue to review these periodically to ensure that they meet the needs of the Charity.

**Reserves Policy**

1. Reason for holding reserves: The charity's reserves are held in support of the organisation's ongoing activities, recognising its commitment to employment of staff, the lack of substantial regular income from grants, and the fluctuation of income in relation to appeals, seasonal donations and legacies.
2. Level of reserves needed: In 2005, the trustees revised the basis of assessment of the optimum level of reserves. In view of the uncertainties as to whether future budgeted expenditures are expected to be from restricted or unrestricted funds respectively, the formula now adopted compares net current assets with the total budget for the forthcoming year. The optimum level acceptable for this purpose is regarded as approximately 50% of annual expenditure (i.e. six months running costs) to ensure that funds are available for planned activities.
3. Achieving and maintaining reserves: The annual work plan and budget shall include a forecast for income, expenditure and reserves for the next year to illustrate how this target may be achieved and maintained.
4. Monitoring and reviewing reserves policy: This policy shall be monitored and reviewed by the Trustees regularly when the draft Report and Accounts are presented for approval. The level of reserves to be held at the accounting date is to be disclosed in the financial statements.

**Reserves at 31 December 2005**

The total of net current assets at 31st December 2005 was £120,693 (2004: £ 160,589). This represents 40% of the budgeted expenditure for 2006 (i.e. 4.7 months of these budgeted costs).

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TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2005**

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**Trustees' responsibilities**

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the company and of the incoming resources and application of resources of the company for that period. In preparing those accounts, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the accounts comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Auditors**

A resolution proposing that Creaseys LLP be reappointed as auditors will be put to the Annual General Meeting.

**On behalf of the trustees**

R.J. Hall

Date: 15 July 2006

**A ROCHA UK  
(LIMITED BY GUARANTEE)  
INDEPENDENT AUDITOR'S REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2005**

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We have audited the financial statements of A Rocha UK on pages 11 to 18 for the year ended 31 December 2005. These financial statements have been prepared under the accounting policies set out therein.

This report is made solely to the company's members, as a body, in accordance with Section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Respective responsibilities of the trustees and auditors**

As described in the statement of trustees' responsibilities on page 8, the trustees, who are the directors of the company, are responsible for the preparation of the Trustees' Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you if, in our opinion, the trustees' report is not consistent with the financial statements, if the company has not kept proper accounting records, or if we have not received all the information and explanations we require for our audit, or if information specified by law regarding trustees' remuneration and transactions with the company is not disclosed.

We read other information contained in the trustees' report and consider whether it is consistent with the financial statements. We consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements. Our responsibilities do not extend to any other information.

**Basis of audit opinion**

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

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**(LIMITED BY GUARANTEE)**  
**INDEPENDENT AUDITOR'S REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2005**  
**(continued)**

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**Opinion**

In our opinion the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the charitable company's affairs as at 31 December 2005 and of its incoming resources and application of resources for the year then ended and have been properly prepared in accordance with the Companies Act 1985.

**Creaseys LLP**

19 July 2006

Chartered Accountants  
Registered Auditor

12 Lonsdale Gardens  
Tunbridge Wells  
Kent  
TN1 1PA

**A ROCHA UK**  
**(LIMITED BY GUARANTEE)**  
**STATEMENT OF FINANCIAL ACTIVITIES (including income and expenditure account)**  
**FOR THE YEAR ENDED 31 DECEMBER 2005**

		Unrestricted funds £	Designated funds £	Restricted funds £	Total 2005 £	Total 2004 £
<b>Incoming resources</b>	<b>Notes</b>					
Donations and similar incoming resources:						
Gift aid donations including tax recoveries		40,755	-	10,825	51,580	31,693
Grants	<b>3</b>	27,350	-	27,084	54,434	163,320
Other donations		47,961	-	4,323	52,284	45,309
Activities in furtherance of the charity's objects:						
Membership fees including tax recoveries		21,006	-	-	21,006	27,169
Activities for generating funds:						
Sales		9,906	-	11	9,917	3,482
Events		12,309	-	672	12,981	8,466
Lectures and consultancy		30,472	-	1,459	31,931	14,748
Investment income		6,166	-	-	6,166	6,300
Other income		15,060	-	266	15,326	16,918
<b>Total incoming resources</b>		<b>210,985</b>	<b>-</b>	<b>44,640</b>	<b>255,625</b>	<b>317,405</b>
<b>Resources expended</b>						
Costs of generating funds:						
Purchases for sale		8,002	-	-	8,002	2,577
Fundraising costs		7,197	-	16,197	23,394	4,936
Publicity costs	<b>2</b>	396	-	-	396	807
Charitable expenditure:						
Projects expenditure	<b>4</b>	92,833	-	78,302	171,135	191,475
Support costs	<b>5</b>	87,694	240	4,360	92,294	93,322
Management and administration	<b>6</b>	9,386	-	-	9,386	11,822
<b>Total resources expended</b>		<b>205,508</b>	<b>240</b>	<b>98,859</b>	<b>304,607</b>	<b>304,939</b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>5,477</b>	<b>(240)</b>	<b>(54,219)</b>	<b>(48,982)</b>	<b>12,466</b>
<b>Transfers between funds</b>	<b>13</b>	<b>(2,612)</b>	<b>-</b>	<b>2,612</b>	<b>-</b>	<b>-</b>
<b>Net incoming/(outgoing) resources - Net income/(expenditure) for the year</b>	<b>8</b>	<b>2,865</b>	<b>(240)</b>	<b>(51,607)</b>	<b>(48,982)</b>	<b>12,466</b>
Funds brought forward at 1 January 2005		118,197	39,520	136,278	293,995	281,529
<b>Funds carried forward at 31 December 2005</b>		<b>121,062</b>	<b>39,280</b>	<b>84,671</b>	<b>245,013</b>	<b>293,995</b>

**A ROCHA UK  
(LIMITED BY GUARANTEE)  
BALANCE SHEET  
AS AT 31 DECEMBER 2005**

	Notes	2005		2004	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	9		673,501		682,587
<b>Current assets</b>					
Debtors	10	34,783		17,415	
Cash at bank and in hand		95,352		175,123	
		<u>130,135</u>		<u>192,538</u>	
<b>Creditors: amounts falling due within one year</b>	11	<u>(9,442)</u>		<u>(31,949)</u>	
<b>Net current assets</b>			120,693		160,589
<b>Creditors: amounts falling due after more than one year</b>	12		(549,181)		(549,181)
<b>Total assets less current liabilities</b>			<u>245,013</u>		<u>293,995</u>
<b>Funds</b>	13				
<b>Unrestricted funds</b>					
General funds		121,062		118,197	
Capital funds		<u>39,280</u>		<u>39,520</u>	
			160,342		157,717
<b>Restricted funds</b>					
Income funds		5,777		55,707	
Capital funds		<u>78,894</u>		<u>80,571</u>	
			84,671		136,278
<b>Total funds</b>			<u>245,013</u>		<u>293,995</u>

These financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective January 2005).

These financial statements were approved by the trustees on 15 July 2006 and signed on their behalf by:

R.J. Hall

**Trustee**

**A ROCHA UK**  
**(LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2005**

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**1 Accounting policies**

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005), the Companies Act 1985 and the Statement of Recommended Practice 'Accounting and Reporting by Charities', issued in October 2000.

**Incoming resources**

All incoming resources are included as they are receivable.

**Resources expended**

Resources expended are recognised in the period in which they are incurred.

Expenditure relating directly to a particular activity is allocated to that particular activity.

Support costs include all costs directly supporting the work of the charity excluding management and administration costs.

Management and administration include only those costs associated with constitutional and statutory requirements including the preparation and audit of the statutory accounts and trustee meetings.

**Fixed assets**

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Freehold land	-	Not depreciated
Freehold property	-	Over 100 years
Property improvements	-	Over 20 years
Office equipment	-	25% on cost
Motor vehicles	-	25% on reducing balance

**Funds**

*Unrestricted general funds.*

These are funds of the charity that are not subject to any restriction regarding use and are available for the general purposes of the charity.

*Unrestricted designated funds*

Designated funds are funds allocated by the trustees to specific projects at their discretion.

*Restricted funds.*

These are funds where there are restrictions by the donor as to their use.

Details of these funds are set out in Note 13.

**Comparative figures**

Comparative figures in the balance sheet have been adjusted to exclude balances held by A Rocha UK as agent for A Rocha International.

**2 Publicity costs**

Costs relating to seeking funding have been included in this heading. All publicity costs relating to the promotion of care for the creation have been shown in Project expenditure under 'care for creation publicity' see Note 4.

**A ROCHA UK**  
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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2005**  
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	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2005 £	Total 2004 £
<b>3 Grants receivable</b>					
The Henry Smith Charity	2,000	-	-	2,000	-
Ealing CVS	150	-	2,500	2,650	-
ChapmanCharitable Trust	-	-	10,000	10,000	5,000
Earnest Cook Trust	10,000	-	-	10,000	-
Hillingdon Community Trust	-	-	4,684	4,684	5,074
Church Missionary Soc	10,000	-	-	10,000	-
L B Ealing	-	-	4,150	4,150	7,255
British Airways	-	-	4,000	4,000	-
Miller Charitable Trust	2,500	-	-	2,500	2,500
Other trust funds and grants	2,700	-	1,750	4,450	143,491
	<b>27,350</b>	<b>-</b>	<b>27,084</b>	<b>54,434</b>	<b>163,320</b>
<b>4 Projects expenditure</b>					
Staff costs	53,126	-	70,149	123,275	135,663
Membership support	3,924	-	1,725	5,649	9,024
Volunteer support	3,065	-	611	3,676	1,565
Staff development	3,203	-	847	4,050	3,297
Motor and travelling	7,055	-	1,824	8,879	7,860
Equipment and materials	3,017	-	2,352	5,369	5,986
Care for creation publicity	19,368	-	750	20,118	26,608
Books and publications	40	-	30	70	11
Other costs	35	-	14	49	1,461
	<b>92,833</b>	<b>-</b>	<b>78,302</b>	<b>171,135</b>	<b>191,475</b>
<b>5 Support costs</b>					
Staff costs	17,242	-	-	17,242	16,006
Office administration	13,023	-	925	13,948	10,038
Scientific consultancy	4,000	-	-	4,000	5,500
Equipment maintenance	1,275	-	-	1,275	3,179
Bookkeeping and payroll	6,003	-	-	6,003	8,605
Web site and system maintenance	4,000	-	-	4,000	3,500
Training	2,000	-	-	2,000	2,000
Motor and travelling	1,000	-	-	1,000	1,000
Rent	9,360	-	-	9,360	9,000
Other premises costs	10,440	-	1,400	11,840	13,149
ARI Affiliation Fee	7,000	-	-	7,000	7,000
Depreciation	9,760	240	1,677	11,677	11,342
Other costs	2,591	-	358	2,949	3,003
	<b>87,694</b>	<b>240</b>	<b>4,360</b>	<b>92,294</b>	<b>93,322</b>
<b>6 Administration costs</b>					
Management consultancy	-	-	-	-	2,000
Audit and accountancy	6,603	-	-	6,603	6,307
Legal and professional	-	-	-	-	15
Trustees' expenses	2,783	-	-	2,783	3,500
	<b>9,386</b>	<b>-</b>	<b>-</b>	<b>9,386</b>	<b>11,822</b>

**A ROCHA UK**  
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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2005**  
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<b>7 Staff costs, employees and trustees' remuneration</b>	<b>2005</b>	<b>2004</b>
	<b>£</b>	<b>£</b>
Wages and salaries	143,096	133,282
Pension costs	7,014	9,070
Social security costs	10,652	9,317
	<u>160,762</u>	<u>151,669</u>

The average number of full time equivalent staff, averaged over the full year, analysed by category was as follows:

	<b>2005</b>	<b>2004</b>
Charity director/project leader	1.6	1.0
A Rocha Living Waterways project staff	5.8	6.2
Fundraising staff	1.0	0.0
Administrative staff	1.6	1.0
	<u>10.0</u>	<u>8.2</u>

The number of full time equivalent staff employed at the year end was 10.4 (2004: 8.2).

In addition to the above there is one member of the A Rocha UK team who works full time but is supported by personal donations paid directly to him.

No employee received emoluments in excess of £50,000 during the year.

No trustee received any remuneration during the year. In total £2,784 was paid to three trustees to reimburse actual expenses incurred. These were travelling, postage and child care.

<b>8 Net incoming/(outgoing) resources</b>	<b>2005</b>	<b>2004</b>
	<b>£</b>	<b>£</b>
This is stated after charging:		
Depreciation	11,677	11,342
Auditors remuneration - statutory audit	1,925	1,750
- preparation of accounts and other	4,678	4,557
	<u>18,280</u>	<u>17,649</u>

**A ROCHA UK**  
**(LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2005**  
**(Continued)**

<b>9 Fixed assets</b>	<b>Land &amp; buildings</b>	<b>Property improvements</b>	<b>Motor vehicles</b>	<b>Fixtures, fittings &amp; equipment</b>	<b>Total</b>
	£	£	£	£	£
<b>Cost</b>					
At 1 January 2005	644,269	38,944	8,000	17,650	708,863
Additions in year	-	-	-	2,591	2,591
At 31 December 2005	<u>644,269</u>	<u>38,944</u>	<u>8,000</u>	<u>20,241</u>	<u>711,454</u>
<b>Depreciation</b>					
At 1 January 2005	7,679	3,337	4,625	10,635	26,276
Charge for the year	3,827	1,947	844	5,059	11,677
At 31 December 2005	<u>11,506</u>	<u>5,284</u>	<u>5,469</u>	<u>15,694</u>	<u>37,953</u>
<b>Net book Value</b>					
At 31 December 2005	<u>632,763</u>	<u>33,660</u>	<u>2,531</u>	<u>4,547</u>	<u>673,501</u>
At 31 December 2004	<u>636,590</u>	<u>35,607</u>	<u>3,375</u>	<u>7,015</u>	<u>682,587</u>

<b>10 Debtors</b>	<b>2005</b>	<b>2004</b>
	£	£
Accrued income	32,945	15,582
Other debtors	1,838	1,833
	<u>34,783</u>	<u>17,415</u>

<b>11 Creditors: amounts falling due within one year</b>	<b>2005</b>	<b>2004</b>
	£	£
Loan from Victoria Park Homes (1965) Ltd	-	23,000
Sundry creditors and accruals	9,442	8,949
	<u>9,442</u>	<u>31,949</u>

<b>12 Creditors: amounts falling after more than one year</b>	<b>2005</b>	<b>2004</b>
	£	£
Fixed term interest free loan	20,000	20,000
Equity based loans	529,181	529,181
	<u>549,181</u>	<u>549,181</u>

A number of supporters most generously made loans to the charity to enable it to purchase the centre at 18/19 Avenue Road Southall. One loan of £20,000 is for a fixed period of 5 years, interest free. All other loans are repayable on demand after seven years in sums based on a proportion of the property value at repayment. The property has been maintained in good condition and fully insured.

**A ROCHA UK**  
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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2005**  
**(Continued)**

13 Funds	Funds at 1 Jan 2005 £	Incoming resources £	Outgoing resources £	Transfers £	Funds at 31 Dec 2005 £
<b>Unrestricted funds</b>					
<i>General funds</i>	118,197	210,985	(205,508)	(2,612)	121,062
<i>Capital funds</i>					
A Rocha UK Centre	39,520	-	(240)	-	39,280
<b>Restricted funds</b>					
<i>Income funds</i>					
Community Park	1,886	6,429	(8,315)	-	-
A Rocha Living Waterways Project	48,300	17,456	(60,140)	-	5,616
Floating Classroom	61	100	-	-	161
Community Fund	-	5,629	(5,629)	-	-
Genesis Programme	5,460	15,026	(23,098)	2,612	-
	<u>55,707</u>	<u>44,640</u>	<u>(97,182)</u>	<u>2,612</u>	<u>5,777</u>
<i>Capital funds</i>					
A Rocha UK Centre	80,571	-	(1,677)	-	78,894
<b>Total funds</b>	<u>293,995</u>	<u>255,625</u>	<u>(304,607)</u>	<u>-</u>	<u>245,013</u>

A transfer from general funds was made to cover the excess of expenditure over income on the Genesis Programme.

**Capital funds**

The unrestricted capital fund includes funds designated in 2002 towards the cost of purchasing the A Rocha Centre at 18/19 Avenue Road, which have now been so applied. The restricted capital fund includes donations given to acquire the A Rocha Centre.

Depreciation on the freehold property is allocated to the funds in proportion to the funds invested.

**Restricted income funds**

*Community Park*

Grants were received from RSNC (SEED Programme) specifically to promote the use of the Minet Country Park, to manage and protect the area for wildlife and to involve volunteers in the use of the Park.

*A Rocha Living Waterways Project*

This is the most significant sum and represents major grants gratefully received and used for the environmental education part of A Rocha Living Waterways Project.

*Floating Classroom*

This represents money given from the proceeds of a sponsored run to be used to support the work of the 'Floating Classroom' which is a partnership between A Rocha UK and Groundwork Thames Valley to promote historical and environmental education about the Grand Union Canal.

**A ROCHA UK**  
**(LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2005**  
**(Continued)**

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**13 Funds (continued)**

*Community Fund*

Grants were received to support the community development aspects of the work. These paid for, amongst other things, the publication of the SHARE community news letter, and for work supporting the Southall Sustainability Forum.

*Genesis Programme*

This represents money given to support a new programme of work to help the UK church recover a biblical theology of creation care, to encourage practical action and to resource supporters to live prophetic life styles.

<b>14 Analysis of net assets between funds</b>	<b>Unrestricted funds £</b>	<b>Designated funds £</b>	<b>Restricted funds £</b>	<b>Total Funds £</b>
Fixed assets	555,327	39,280	78,894	673,501
Debtors	25,481	-	9,302	34,783
Bank and cash	95,352	-	-	95,352
Creditors due within one year	( 5,917)	-	( 3,525)	( 9,442)
Creditors due after more than one year	( 549,181)	-	-	( 549,181)
<b>Net assets</b>	<b>121,062</b>	<b>39,280</b>	<b>84,671</b>	<b>245,013</b>