

Company number: 4210929
Registered Charity number: 1089276 (England & Wales)
SC042147 (Scotland)

A ROCHA UK

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
31 DECEMBER 2015**



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**REFERENCE AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2015**

Trustees	Mr R S Hughes, Chair Mr I J McKay, Vice Chair (from July 2015) Dr A Gosler, Vice Chair (until July 2015) Mr J R Eames-Petersen, Treasurer (F) Miss H Baker (F) Mr D F Chandler The Rt Hon Countess Guilford Dr H Marlow Dr J Pearce-Higgins Mrs R Simonson Mr J D C Smiley (F) Mrs J A Stuart Revd S Tillett (resigned 26 June 2016) (F) – member of Finance Committee
Company number	4210929
Charity numbers	1089276 (England and Wales) SC042147 (Scotland)
Registered office	18/19 Avenue Road Southall Middlesex UB1 3BL
Chief Executive Officer	Mr A Atkins (from January 2016)
Independent auditor	Lindeyer Francis Ferguson Limited Chartered Accountants North House 198 High Street Tonbridge Kent TN9 1BE
Principal bankers	CAF Bank Limited Kings Hill West Malling Kent ME19 4TA HSBC Bank Plc PO Box 7 52 Hamilton Street Birkenhead CH4 5AE

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2015**

The trustees (who are also directors of the company for the purposes of the Companies Act) present their report and the audited financial statements of A Rocha UK ("ARUK") for the year ended 31 December 2015.

The trustees confirm that the report and financial statements of the charity comply with the current statutory requirements, the requirements of the company's governing document, and the provisions of "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2015) (Charities SORP (FRS 102)).

Structure and governance

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

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 which was developed into a 'Friends scheme' and is now known as a 'Supporters' scheme', which for new supporters pay a suggested minimum contribution.

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. The two charities have agreed and signed an appropriate Memorandum of Understanding. During 2015, A Rocha International continued to consolidate its work coordinating and resourcing the existing eighteen affiliated national associations (Australia, Brazil, Canada, Czech Republic, Finland, France, Ghana, India, Kenya, Lebanon, Netherlands, New Zealand, Peru, Portugal, South Africa, Uganda, United Kingdom, 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 2015, income receivable by ARUK under this agreement (including Gift Aid tax repayment claims) was £55,440 (2014: £54,707) for ARI and £21,406 (2014: £25,409) for other A Rocha national organisations. These funds are accounted for carefully and are paid over on a regular basis, usually monthly. They do not form part of the financial statements of ARUK.

The trustees would again like to express their gratitude to all who made the work of A Rocha UK possible, including staff, volunteers, supporters, partners and funders. Yet again, 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 the charity 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.

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2015**

Organisation structure and personnel

The Board meet three or four times a year, and those listed below as observer and advisor to the Board are invited to attend. A Finance Committee of the Board, chaired by the Treasurer, meets usually shortly before each Board meeting to advise and where appropriate make detailed decisions within authority delegated by the Board; its members are indicated by (F) on page 1. A Conservation Advisory Group provides guidance for the conservation work.

Day to day management is delegated to the Chief Executive Officer, the Operations Director and the management team. The premises in Avenue Road, Southall contain the offices and the staff responsible for the Charity and the local project and also provide limited living accommodation for paid staff, volunteers and visitors.

The list of trustees holding office during 2015 is given on page 1.

Observer:

Revd M Hodson – nominated by the John Ray Initiative

Advisor to the Board and Staff Team:

K Austin – Non-voting Secretary to the Trustees

Council of Reference (advisory):

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

Objectives 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.

The trustees confirm that they have referred to the Charity Commission guidance on public benefit when reviewing the aims and objectives and in setting and assessing the programme for the year.

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.
- **Co-operation:** We have a willingness to work co-operatively with other organisations in the field and to press the case for action within this co-operative 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 five 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.

2015 was the second year of an agreed five year plan which was developed and it is structured around three main thrusts:

- Inspiring and equipping the church to care for creation;
- Demonstrating practical community-based conservation; and
- Mobilising action locally, across the UK.

Achievements and performance

Overview

A Rocha UK remains very much at the heart of the current debates on environmental issues of concern such as climate change and sustainability and their impact on the natural world. Increasingly, we are looked to for an opinion or guidance. We seek to lead by example in the projects we undertake and to demonstrate best practice.

Highlights of our work are as follows:

1. Inspiring and equipping the church to care for creation

We have a small team dedicated to increasing awareness of creation care across the nation's churches. This is very much cross-denominational work. We undertook around 70 speaking engagements in churches and at conferences and spoke to over 10,000 people.

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FOR THE YEAR ENDED 31 DECEMBER 2015**

Eco-congregation is one of the key tools that we use when working with churches as a means of encouraging them to take practical action as individual congregations. It was originally a project of Churches Together in Britain and Ireland but is now managed by A Rocha UK. Overall, around 300 awards have been given out, to 225 churches.

After 15 years of operation it was clear that a major revamp was needed and so during 2015 preparations were made in partnership with Christian Aid, Tear Fund, the Methodist Church, and the Anglican Church for a total relaunch of the scheme under the new name of Eco Church. The launch happened at a very successful event in St Paul's Cathedral on 26 January 2016 where St Paul's themselves became the first Eco Church to be recognised under the new scheme.

With the support of CAFOD, we have continued to manage LiveSimply, a scheme launched in 2011 for Catholic churches. LiveSimply challenges people of Christian faith to: live simply, sustainably with creation, and in solidarity with people in poverty.

We produce a quarterly Churches Newsletter, linked with Eco-Congregation and now Eco Church, with stories and resources for churches.

We produced a successful online Advent Calendar, helping people to live more lightly at Christmas with a range of speakers and downloaded by over 600 people.

2. Demonstrating practical community based conservation

A Rocha managed projects:-

Partners in Action:-

We are delighted to be in partnership with 8 locally led and practically focused projects around the country. Just like us, our Partners in Action work hard for the protection and restoration of the natural world and we support them in a number of different ways. Some of the many environmental benefits being delivered by our partners include: land management at a Franciscan Friary in Dorset; river valley management in Derbyshire; and eco-education on a South Wales youth camp.

We work with each of our partners under an agreed Memorandum of Understanding.

During 2015 the following were the main partners:

Chiltern Gateway, Lewknor/Chinnor, Oxfordshire - linking the church and local communities with local conservation organisations through regular community activities.

Steyping Downland, West Sussex - based on 200 acres of the Wiston Estate and managing the area for the benefit of wildlife with the direct involvement of the local community.

Dronfield, N.E. Derbyshire - Churches Together in Dronfield set up the Lea Valley Project in 2005 and it continues to grow. Regular clean ups of the valley took place and events to engage the public were held.

St.Madoc Centre, The Gower Peninsula - environmental education was delivered to thousands of young people who visited the Centre during the year. A management plan is being implemented to ensure that the site is managed appropriately in conservation terms.

Hilfield Priory, Dorset - The Hilfield Friary Community is part of the Anglican Society of St Francis and seeks to share Franciscan wisdom on peace and the environment to those visiting. A Rocha ran a weekend retreat there in May.

Lee Abbey, Devon - Lee Abbey is home to a Christian community that hosts a conference, retreat and holiday centre on the dramatic North Devon coast and seeks to manage it in an environmentally friendly way with input from A Rocha. Programmes are also run with direct A Rocha involvement.

Lundy Island, off the coast of Devon - this is a Special Scientific Interest Site because of its birds and plants. A project is being implemented with the diocese to enable the church to be both a site of worship and a location for environmental education.

Adventure Plus, Oxfordshire - a Christian outdoor bounds centre near Witney; where a new management plan is being developed alongside a suite of outdoor education activities for school kids with a passion for fresh air and wildlife conservation.

Minet Country Park

With the support of the London Borough of Hillingdon and Hillingdon Community Trust we have restarted regular activities in the park which we helped establish over ten years ago. We ran regular community events and a range of activities for schools, and we continue to carry out ecological surveys such as a butterfly transect, river monitoring and regular bird ringing.

Wolf Fields

Our main local project in Southall is Wolf Fields where we have transformed an abandoned rat-infested site in Norwood Road, Southall into a place for community engagement and urban environmental conservation, and developed related all-age education resources providing instruction and information on best urban environmental conservation practice.

In 2015 with the help of our local steering group and the local interfaith community we continued to develop the project. The design of the project was agreed with funding obtained for all the key areas and by mid 2016 all should be in place.

The project should provide a template to inspire and equip others to do the same – to take over an unused urban site for community and environmental regeneration and to educate the local community in a creative way.

Foxearth

We aspired to have our own small nature reserve and with the help of many generous supporters we raised sufficient funds to purchase a beautiful little site on the Suffolk and Essex border which had been offered to us on advantageous terms. This site is adjacent to Glemsford Pits SSSI. The entire area is a Biodiversity Action Plan (BAP) priority area for freshwater marshlands. It lies inside a

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target area for Higher Level Stewardship (HLSTA) and is an NSA (Nitrate Sensitive Area). The site has many appeals – we plan to carry out research there, in particular on dragonflies and damselflies, invite schools and churches along to learn more about caring for God's earth, and make the site available for the local community to relax with family and friends on a day out.

The purchase was completed early in 2015 and a part time ranger was recruited in the autumn of 2015. Baseline surveys have been carried out of what is present on the site and a management plan is being developed.

3. Mobilising action locally, across the UK

Education in Southall

Our local education work in Southall reached over 1,500 children through assemblies, after-school clubs, and environmental visits to Minet Country Park. Holiday clubs were run in the summer holidays. As our Wolf Fields project develops, the focus on local education work will broaden. Already, we are engaging with quite a number of schools near the Wolf Fields site.

Individual Action

Through our regular magazine, we are able to communicate a message of hope and equip and inspire our much valued supporters. The magazine continues to receive very positive feedback and we are delighted about that.

We currently have about 3,700 supporters on our mailing list and we send our monthly Enews to over 4,000 people. Our bi-monthly Conservation Enews goes out to 4,000.

Living Lightly is an A Rocha UK initiative that encourages and motivates people to make practical changes in their lifestyle choices and through our website, we give out ideas of things on helpful change, information on key issues and links to useful websites and resources. There is also an on-line community that share thoughts and questions. We plan to update and relaunch the programme in 2016.

Communities

We reach out to communities in many different ways – for example, through our partner projects around the country and our own projects, particularly those in Southall. Many people from the local faith groups join in at our events and also help deliver our projects. An intern from Canada and one from the UK helped make the work in Southall a success and added immeasurably to our community life in the Centre.

Leadership

Steve Hughes acted as CEO for the majority of the year (after Mairi Johnstone's departure in February) with Ruth Valerio as Churches and Theology Director and Andy Lester as Conservation Direction. Chris Naylor, the Executive Director of A Rocha International, provided interim leadership for August and September.

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FOR THE YEAR ENDED 31 DECEMBER 2015**

Andy Atkins was recruited as the new CEO and started at the beginning of January 2016.

Financial review

These accounts are the first to be prepared under the new SORP FRS 102. Comparative figures have been amended to take account of changes in accounting policies resulting from compliance with FRS102.

Total income for the year was £470,797, compared to £423,372 in 2014 and was £78,000 above budget. The Big Appeal from individuals contributed £12,000 in 2014 with a further increase to Gift Aid donations in 2015 over 2014 of £31,264. Grants income increased by £26,594 over 2014 at £139,251, and was £73,000 more than budgeted. Churches income was £37,000, £8,000 less than budget, and £3,000 less than 2014. Other voluntary income, primarily donations outside of Gift Aid at £83,000 exceeded budget by £5,000 but was £2,000 less than 2014.

The largest part of expenditure comprises staff costs. The charity benefits from large numbers of volunteers who provide support for its activities. For most of 2015 volunteers included the Chief Executive. These financial results do not entirely reflect the breadth and depth of these activities. Expenditure at £375,485 was £27,000 less than budgeted and £60,983 less than 2014.

The surplus for 2015 of £95,312 was offset by cash outflows from expenditure at Foxearth of £46,288, and the repayment of a loan amounting to £20,000.

Balance Sheet

The largest items in the balance sheet comprise freehold property and loans made to fund the purchase, and cash at bank.

In 2003 A Rocha UK purchased a property in Avenue Road, Southall as a centre with offices, and residential accommodation for employees and volunteers, financed through loans. Some of these loans have been repaid, and the balance is shown as creditors. Early in 2015 the repayment of loans due in 2015 were renegotiated, with one exception, to be coterminous with those due in 2017. These loan repayments are linked to the market value of the property and in accordance with the new SORP FRS102 are stated in the balance sheet at their fair value which takes account of the increase in the property value at the balance sheet date.

During 2015, additions to freehold property comprised the purchase of land at Foxearth.

The management and trustees continue to consider the possibilities relating to the maturity of the loans in the light of the activities of the work of A Rocha UK.

Reserves Policy

1. Reason for holding reserves: A Rocha UK's reserves are held in support of the organisation's ongoing activities, recognising its commitment to employed staff, the lack of substantial regular income from grants, and the uncertainty and fluctuation of income in relation to appeals, seasonal donations and legacies.
2. Level of reserves needed: The formula adopted for calculating reserves compares the amount of unrestricted general funds 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. Monitoring and reviewing reserves policy: This policy shall be monitored and reviewed by the Trustees regularly when the draft Annual Report and Financial Statements 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 2015

The total unrestricted general funds at 31 December 2015 was £183,054 (2014: £39,051). Using this figure these represented 39% (4.7 months) of the £471,000 budgeted expenditure for 2016. In 2014, the figure represented 1.2 months budgeted expenditure.

Plans for future periods

2016 is the third year of an agreed five year plan.

With the appointment of Andy Atkins we have revisited the plan and fine-tuned it so that the key deliverables in 2016 will be:

1. Successfully launch the new Eco Church scheme, develop and implement a plan for recruiting churches to it.
2. Develop a plan for the ongoing management of Foxearth and hold launch events for key supports and donors.
3. Continue the transformation of Wolf Fields into a community conservation area, and increase both the support of the local people and the wider community's use of the project as beneficiaries.
4. Refresh and strengthen A Rocha's 'offer' to individuals and implement a plan to increase recruitment of individual supporters ('enquirers' and financial donors).
5. Refresh A Rocha's Partners in Action programme, and implement a plan to strengthen our collective impact and widen membership.

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FOR THE YEAR ENDED 31 DECEMBER 2015**

6. Develop and begin implementing a plan for refreshing A Rocha's internal systems, processes to ensure the most efficient and effective use of resources, and lay a solid platform for future growth.

Thank you

We, the Trustees are grateful to all those who support the work in action, giving, and prayer.

Staff - Progress has primarily been because of the dedicated work and commitment of the team. Without them, the work simply would not happen.

Volunteers - It has been mentioned earlier but there are many types of volunteers who support the work of A Rocha nationwide. Two thirds of the core team of over 30 for example are volunteers giving between one and three days a week each. They are involved in all aspects of what we do and without them we would be not able to do much of it. There are also around 70 speakers spread across a wide geographic area.

Supporters - Those individuals and churches who support us and partner with us and contributed financially, in prayer, and in practical action, to support and sustain the work. Not only do they support the work of A Rocha UK but many give to, and a number volunteer for, other national A Rocha organisations.

Partners - A Rocha's work in Southall and Hayes depends entirely on good relationships with local partners. In our local Partners in Action we have been grateful for the partnership with various local and national conservation organisations. More widely we have appreciated working with the RSPB and Natural England.

Grant funders - 2015 was a very successful year with regards to Grant funding - with significant projects to be supported and we are grateful for the support given. The major grants received are listed in the Financial Statements.

Trustees' responsibilities

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP FRS 102;
- make judgements and estimates that are reasonable and prudent;

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2015**

- state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity's website and financial information included thereon. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from the legislation in other jurisdictions.

Statement of disclosure to auditors

So far as the trustees are aware, there is no relevant audit information which has not been disclosed to the charity's auditors. They have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any matters which would be relevant for audit purposes, and to ensure that such information has been communicated to the charity's auditors.

This report has been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime in Part 15 of the Companies Act 2006.

Approved by the board of trustees on 15 July 2016 and signed on its behalf by:

R S Hughes
Chairman

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF A ROCHA UK
FOR THE YEAR ENDED 31 DECEMBER 2015**

We have audited the financial statements of A Rocha UK for the year ended 31 December 2015 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charity's Trustees, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an Auditors' 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 charity and its members, as a body, for our audit work, for this report, or for the opinion we have formed.

Respective responsibilities of trustees and auditor

As explained more fully in the Trustees' Responsibilities Statement set out on pages 10-11, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees' Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2015 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF A ROCHA UK
FOR THE YEAR ENDED 31 DECEMBER 2015**

- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption in preparing the Trustees' Report.

A S Healey FCA CTA DChA

Senior Statutory Auditor

For and on behalf of:

Lindeyer Francis Ferguson Limited

Statutory Auditors

Chartered Accountants

North House
198 High Street
Tonbridge
Kent TN9 1BE

Date: 12 August 2016

Lindeyer Francis Ferguson Limited are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2015

		<i>Unrestricted funds 2015 £</i>	<i>Restricted funds 2015 £</i>	<i>Total funds 2015 £</i>	<i>Total funds 2014 £</i>
	Note				
Income from:					
Donations and legacies	3	328,795	119,903	448,698	396,311
Charitable activities		610	300	910	2,700
Other trading activities		9,167	11,571	20,738	23,888
Investments					
Bank interest		451	-	451	473
		<u>339,023</u>	<u>131,774</u>	<u>470,797</u>	<u>423,372</u>
Expenditure on:					
Raising funds	5	19,264	-	19,264	33,079
Charitable activities	6	233,544	122,677	356,221	403,389
		<u>252,808</u>	<u>122,677</u>	<u>375,485</u>	<u>436,468</u>
Net income/(expenditure)	9	86,215	9,097	95,312	(13,096)
Transfers between funds		118,884	(118,884)	-	-
Net movement in funds		<u>205,099</u>	<u>(109,787)</u>	<u>95,312</u>	<u>(13,096)</u>
Reconciliation of funds:					
Total funds brought forward		<u>282,279</u>	<u>146,223</u>	<u>428,502</u>	<u>441,598</u>
Total funds carried forward	15	<u><u>487,378</u></u>	<u><u>36,436</u></u>	<u><u>523,814</u></u>	<u><u>428,502</u></u>

A ROCHA UK

**BALANCE SHEET
AS AT 31 DECEMBER 2015**

		2015	2015	2014	2014
		£	£	£	£
	Note				
Fixed assets					
Tangible assets	11		862,483		822,729
Current assets					
Stocks		2,965		7,249	
Debtors	12	7,460		8,797	
Cash at bank and in hand		248,597		192,638	
		<u>259,022</u>		<u>208,684</u>	
Liabilities					
Creditors: amounts falling due within one year	13	(43,757)		(78,131)	
Net current assets			215,265		130,553
Total assets less current liabilities			<u>1,077,748</u>		<u>953,282</u>
Creditors: amounts falling due after more than one year	14		(553,934)		(524,780)
Total net assets			<u><u>523,814</u></u>		<u><u>428,502</u></u>
The funds of the charity					
Unrestricted funds:					
Revaluation reserve			205,731		205,731
Other funds			281,647		76,548
			<u>487,378</u>		<u>282,279</u>
Restricted funds			36,436		146,223
Total funds	15		<u><u>523,814</u></u>		<u><u>428,502</u></u>

Approved by the board of trustees on 15 July 2016 and signed on its behalf by:

R S Hughes
Chairman

J R Eames-Petersen
Treasurer

Company number: 4210929

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2015

	Note	2015 £	2014 £
Cash flows from operating activities			
Net cash provided by operating activities	A	123,135	35,420
Cash flows from investing activities			
Interest received		451	473
Purchase of tangible fixed assets		(47,627)	(2,550)
Net cash used in investing activities		(47,176)	(2,077)
Cash flows from financing activities			
Repayments of borrowings		(20,000)	-
Change in cash and cash equivalents in the reporting period		55,959	33,343
Cash and cash equivalents at the beginning of the reporting period		192,638	159,295
Cash and cash equivalents at the end of the reporting period		248,597	192,638

NOTES TO THE STATEMENT OF CASH FLOWS

A Reconciliation of net income to net cash flow from operating activities

Net income/(expenditure) for the reporting period <i>As per the Statement of Financial Activities</i>	95,312	(13,096)
Adjustments for:		
Depreciation	7,873	7,844
Change in fair value of equity based loans	27,982	31,152
Interest receivable	(451)	(473)
Decrease in stocks	4,284	1,369
Decrease in debtors	1,337	204
(Decrease) / increase in creditors	(13,202)	8,420
Net cash provided by operating activities	123,135	35,420

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015**

1 Accounting policies

1.1 Basis of preparation

The financial statements have been prepared in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

A Rocha UK meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial statements are presented in pounds sterling and rounded to the nearest pound.

There are no material uncertainties about the charity's ability to continue, and so the going concern basis of accounting has been adopted.

1.2 Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. An explanation of how transition to the Charities SORP FRS 102 has affected the reported financial position and performance is given in Note 18.

1.3 Income

Income from donations and grants is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal offer is made in writing, unless the grant contains terms and conditions which must be met before the charity is entitled to the funds.

Other incoming resources and incoming resources from fundraising activities are recognised when receivable on the basis of when the services are provided or the events take place.

1.4 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be measured or estimated reliably.

Expenditure is stated gross of irrecoverable VAT and has been classified under headings that aggregate all costs related to the category.

Expenditure on raising funds includes the costs associated with attracting donations and grants and the cost of purchases for resale.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015**

1 Accounting policies *continued*

1.4 Expenditure (continued)

Expenditure on charitable activities includes expenditure on community and environmental work based in Southall (Living Waterways), work encouraging and supporting churches in environmental concerns (Church and Community, including Ecocongregation), enrolling, encouraging and supporting individuals as friends (Outreach and Advocacy), environmental scientific and conservation activities (Science and Conservation) and the transformation of Wolf Fields into a place for community, engagement and urban environmental conservation (Wolf Fields).

All costs are allocated between expenditure activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly. Direct staff costs are allocated based on an estimate of staff time. Support costs are allocated on the basis of useage.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Assets costing less than £1,000 are not capitalised. Depreciation is provided at rates calculated to write off the cost less estimated realisable value of each asset over its expected useful life, as follows:

Freehold property	100 years straight line
Freehold land	Not depreciated
Property improvements	20 years straight line
Office equipment	4 years straight line

1.6 Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are recognised at the invoiced cost prepaid.

1.7 Creditors

Creditors are recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably. Creditors are recognised at the settlement amount except for equity based loans as noted below.

1.8 Financial instruments

With the exception of equity based loans, the charity has financial instruments of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Equity based loans are classified as complex financial instruments and are measured at fair value. The loan agreements provide for the repayment of the original capital at the end of the loan period together with a percentage of any increase in the value of the freehold property over the period. The fair value of the equity based loans is the amount that would be required to repay the principal and the relevant proportion of the increase in the value of the property at the balance sheet date. Changes in the fair value of the loans are recognised in the Statement of Financial Activities.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015**

1 Accounting policies *continued*

1.9 Taxation

The charity is exempt from Corporation Tax on its income to the extent that it is applied for charitable activities.

1.10 Pensions

A Rocha UK operates defined contribution schemes for the benefit of its employees. The assets of the scheme are held separately from those of A Rocha UK in an independently administered fund. The pension cost in the financial statements represents the contributions payable by the charity during the year.

1.11 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for the particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

1.12 Status

A Rocha UK is a charitable company limited by guarantee incorporated in England and Wales. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is 18/19 Avenue Road, Southall, Middlesex UB1 3BL.

2 Income

2014

£

Restricted income in the comparative period was as follows:

Donations and legacies	156,810
Charitable activities	2,300
Other trading activities	1,428
Other	7,655
	168,193
	168,193

3 Income from donations and legacies

2015

£

2014

£

Gift Aid donations including tax recoverable		190,221	158,957
Grants receivable	Note 4	139,251	112,657
Other donations		119,226	124,697
		448,698	396,311
		448,698	396,311

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015**

4 Analysis of grants receivable

	2015	2014
	£	£
The Anchor Foundation	4,000	-
Anderson Trust	100	500
Anonymous donations	20,000	-
The Archbishops' Council	1,200	-
BBC Children in Need	-	2,899
The Beaumont Charitable Trust	150	-
The Boyland Trust	100	-
Bubble Springtime Fund	500	-
Buckingham Trust	200	-
Charities Trust	-	7,745
CAFOD	5,000	10,000
The Caledon Trust	-	200
Chapman Charitable Trust	6,000	11,000
Cheatle Trust	250	500
Christian Aid	5,000	-
Church Urban Fund	3,100	-
CMS	6,000	9,000
The Dorema Charitable Trust	1,000	1,000
Ernest Cook Trust	8,260	-
Everest Family Charitable Trust	200	-
The Ferndale Trust	300	-
Garfield Weston Foundation	10,000	-
The Gower Family Trust	105	-
The Harvest Charitable Trust	-	500
Haychem Trust	150	150
HCF Grant for Wolf Fields Community & Land Generation Project	1,250	23,750
Hillingdon Community Trust	7,500	8,248
Hinchley Charitable Trust	-	10,000
The J A R Innes Trust	5,000	-
Jahiel Trust	-	200
Joy Trust Fund	120	-
The K P Ladd Charitable Trust	-	1,000
Leonard Stocks Trust	1,000	-
Lifeline Community Project	-	2,000
London Borough of Ealing	5,000	5,000
London Borough of Hillingdon	7,500	-
Marsh Christian Trust	400	-
The Mary Jane Fund	-	300
Subtotal carried forward	<u>99,385</u>	<u>93,992</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015**

4 Analysis of grants receivable *continued*

	2015	2014
	£	£
Subtotal brought forward	99,385	93,992
The Mill Dam Trust	100	-
Oak Tree Anglican Fellowship	500	-
The Persson Charitable Trust	2,500	-
The Poikilos Trust	-	5,000
Quayle R Trust	-	250
Quayle Robert	400	200
The Reed Foundation	1,510	-
Rievaulx (Devon) Fund	200	600
Ritchie Trust	500	500
The Rushworth Trust	-	5,500
The Sam Berry Trust	-	2,000
Southall Champions	375	1,125
Spring Harvest Memralife Group	-	1,765
Tearfund	10,000	-
Tisbury Telegraph Trust	1,000	1,000
The Torrs Charitable Trust	1,000	-
Trustees for Methodist Church Purposes	15,000	-
Veolia - Community Project	4,413	-
The Wetland Trust	25	-
Other grants	2,343	725
	<u>139,251</u>	<u>112,657</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015**

5 Expenditure on raising funds

	2015	2014
	£	£
Staff costs	18,596	25,286
Other costs	668	7,793
	<u>19,264</u>	<u>33,079</u>

6 Expenditure on charitable activities

	<i>Direct costs</i>	<i>Support costs</i>	<i>Total costs</i>	<i>Total costs</i>
	2015	2015	2015	2014
	£	£	£	£
Living Waterways	32,006	18,229	50,235	52,647
Outreach and Advocacy	48,156	27,428	75,584	167,405
Church and Community (incl. Ecocongregation)	65,949	37,561	103,510	64,720
Science and Conservation	44,546	25,372	69,918	53,701
Wolf Fields	32,383	18,444	50,827	64,916
Foxearth	3,916	2,231	6,147	-
	<u>226,956</u>	<u>129,265</u>	<u>356,221</u>	<u>403,389</u>
	Note 7	Note 8		

Expenditure on charitable activities from restricted funds in the comparative period was £102,851.

7 Direct costs

	2015	2014
	£	£
Staff costs	138,005	168,772
Membership support	13,046	5,311
Other project costs	7,572	8,733
Volunteer support	4,398	4,248
Staff development	1,321	2,975
Motor & travelling	16,739	13,856
Equipment & materials	15,023	8,485
Care for Creation publicity	30,157	32,724
Other costs	695	129
	<u>226,956</u>	<u>245,233</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015**

8 Support costs

	2015	2014
	£	£
Staff costs	66,714	84,963
Office administration	5,902	6,341
Premises costs	12,596	11,490
Equipment maintenance	860	2,709
Bookkeeping and payroll	1,355	1,726
Other costs	283	4,606
Depreciation	7,873	7,844
Change in fair value of equity based loans	27,982	31,152
Audit fees	3,300	3,842
Other fees to auditors	2,400	2,802
Trustees' expenses	-	681
	<u>129,265</u>	<u>158,156</u>

9 Net income / (expenditure)

	2015	2014
	£	£
This is stated after charging:		
Depreciation	7,873	7,844
Auditors' remuneration	3,300	3,842
Auditors' remuneration for non-audit services	2,400	2,802
	<u>13,573</u>	<u>14,488</u>

10 Staff costs

	2015	2014
	£	£
Wages and salaries	197,338	243,052
National Insurance	12,849	19,569
Pension contributions	13,128	16,400
	<u>223,315</u>	<u>279,021</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015**

10 Staff costs *continued*

The average monthly number of employees during the year was as follows:

	2015 No.	2014 No.
Charity director / leaders	2	3
Living Waterways project staff	3	3
Fundraiser	1	1
Administrative staff	2	2
	<u>8</u>	<u>9</u>

No employee received remuneration amounting to more than £60,000 during either year.

11 Tangible fixed assets

	Freehold property £	Property improve- ments £	Office equip- ment £	Total £
Cost				
At 1 January 2015	850,000	38,944	13,393	902,337
Additions	46,288	-	1,339	47,627
At 31 December 2015	<u>896,288</u>	<u>38,944</u>	<u>14,732</u>	<u>949,964</u>
Depreciation				
At 1 January 2015	47,171	22,807	9,630	79,608
Charge for the year	5,049	1,947	877	7,873
At 31 December 2015	<u>52,220</u>	<u>24,754</u>	<u>10,507</u>	<u>87,481</u>
Net book value				
At 31 December 2015	<u>844,068</u>	<u>14,190</u>	<u>4,225</u>	<u>862,483</u>
At 31 December 2014	<u>802,829</u>	<u>16,137</u>	<u>3,763</u>	<u>822,729</u>

The charity has applied the transitional arrangements of Section 35 of FRS 102 and measured its freehold property at a valuation of £850,000 and used that valuation as its deemed cost at the date of transition, being 1 January 2014. The property was valued by an independent valuer using market based evidence for similar properties sold in the local area. The original cost was £644,269.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015**

12 Debtors

	2015	2014
	£	£
Trade debtors	1,256	-
Other debtors	-	6,916
Prepayments and accrued income	6,204	1,881
	<u>7,460</u>	<u>8,797</u>

13 Creditors: amounts falling due within one year

	2015	2014
	£	£
Equity based loans	14,798	35,970
Trade creditors	15,475	18,704
Taxation and social security	3,683	8,185
Other creditors	2,541	6,946
Accruals	7,260	8,326
	<u>43,757</u>	<u>78,131</u>

14 Creditors: amounts falling due after more than one year

	2015	2014
	£	£
Equity based loans	<u>553,934</u>	<u>524,780</u>

In 2003, a number of supporters most generously made loans to the charity to enable it to purchase 18/19 Avenue Road, Southall as a centre. These loans were repayable on demand after seven years, based on the value of the property at repayment. In 2009, an appeal was made to each lender to ascertain whether they were willing to extent their loan agreement for a further period of 2, 5 or 7 years and / or make donations towards financing the property. Several lenders stated that they did not require repayment in 2010 but were willing to carry forward their loans, and others made significant donations. New equity-sharing loans were also made in 2010. With minor exceptions, all outstanding loans are now due for repayment in 2016 and 2017. The loans are stated at fair value and the change in fair value for the year is shown in note 8.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015**

15 Movement on funds

	<i>At 1 Jan 2015 £</i>	<i>Incoming resources £</i>	<i>Resources expended £</i>	<i>Transfers £</i>	<i>At 31 Dec 2015 £</i>
Unrestricted funds:					
General fund	39,051	339,023	247,734	52,714	183,054
Designated funds:					
Capital fund	213,228	-	5,074	81,372	289,526
Loan repayment fund	30,000	-	-	(15,202)	14,798
	<u>282,279</u>	<u>339,023</u>	<u>252,808</u>	<u>118,884</u>	<u>487,378</u>
Restricted funds:					
Ecocongregation	-	38,264	38,264	-	-
Foxearth	71,235	5,063	4,236	(46,288)	25,774
Friends recruitment / support	-	11,239	11,239	-	-
Living Waterways	-	35,415	32,879	470	3,006
Capital fund	74,988	-	1,922	(73,066)	-
Wolf Fields	-	40,436	33,437	-	6,999
Other	-	1,357	700	-	657
	<u>146,223</u>	<u>131,774</u>	<u>122,677</u>	<u>(118,884)</u>	<u>36,436</u>
Total funds	<u><u>428,502</u></u>	<u><u>470,797</u></u>	<u><u>375,485</u></u>	<u><u>-</u></u>	<u><u>523,814</u></u>

Capital fund

The capital fund represents, in total, the net book value of the A Rocha Centre at 18/19 Avenue Road and other freehold property less the equity based loans. It includes the revaluation reserve of £205,731. The restricted capital fund includes donations given to acquire the property but the trustees consider this restriction no longer applies as the funds were used for this purpose. The balance is therefore transferred to designated funds. Depreciation on the freehold property and improvements is allocated to the capital fund.

Loan repayment fund

This fund represents cash allocated to future repayments of equity based loans.

Foxearth

This fund includes donations given for the Foxearth nature reserve. The transfer represents expenditure on the purchase of the property.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015**

16 Analysis of net assets between funds

	<i>Unrestricted funds 2015 £</i>	<i>Restricted funds 2015 £</i>	<i>Total funds 2015 £</i>	<i>Total funds 2014 £</i>
Tangible fixed assets	862,483	-	862,483	822,729
Net current assets	178,829	36,436	215,265	130,553
Creditors: due after more than one year	(553,934)	-	(553,934)	(524,780)
	<u>487,378</u>	<u>36,436</u>	<u>523,814</u>	<u>428,502</u>

17 Related party transactions

During the year, no trustees received any remuneration nor benefits. 2 trustees received reimbursement of travel and meeting expenses amounting to £435 (2014: 2 trustees received £681). The total amount of unconditional donations received from trustees in the year was £1,975.

The total remuneration of key management personnel was £58,353 (2014 - £91,088). In 2015 this included the remuneration of the CEO until February 2015, after which the post was filled on a voluntary basis pending a new appointment in 2016.

18 Transition to FRS102

This is the first year that the charity has presented its financial statements in accordance with FRS 102. The last financial statements under the UK GAAP were for the year ended 31 December 2014. The date of transition to FRS 102 was 1 January 2014. Set out below are the effects of changes in accounting policies which reconcile the net income/(expenditure) for the financial year ended 31 December 2014 and the total equity as at 1 January 2014 and 31 December 2014 between UK GAAP as previously reported and FRS 102.

<u>Reconciliation of equity</u>	<i>At 1 January 2014 £</i>	<i>At 31 December 2014 £</i>
Total charity funds (as previously stated)	329,646	348,924
Freehold property revaluation as deemed cost	205,731	205,731
Additional depreciation charge	-	(1,222)
Equity based loans stated at fair value	(see note below) (93,779)	(124,931)
Total charity funds (as restated)	<u>441,598</u>	<u>428,502</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015**

18 Transition to FRS102 (continued)

<u>Reconciliation of surplus for the year</u>	<i>Year ended 31 December 2014 £</i>
Net income/(expenditure) for the year (as previously stated)	19,278
Additional depreciation charge	(1,222)
Equity based loans stated at fair value (see note below)	(31,152)
	<hr/>
Net income/(expenditure) for the year (as restated)	(13,096)
	<hr/> <hr/>

Note to the reconciliations

Under previous UK GAAP and the applicable SORP, the charity accounted for equity based loans at the amount of the loan received. Under FRS 102 these loans are classified as complex financial instruments are included in the accounts at their fair value. The loans have therefore been restated to recognise the amount payable at the balance sheet date including the additional liability arising from the increase in value of the property. Consequently in the opening balance sheet at 1 January 2014, equity based loans previously stated at £435,819 have been restated at a fair value of £529,598. At 31 December 2015 the fair value of the loans was £560,750 and the effect on the statement of statement of financial activities for the year was a decrease in net income/(expenditure) of £31,152.

On transition, the charity has opted to measure its freehold property at fair value at the date of transition to FRS 102 and use that fair value as the deemed cost at that date. This has increased the total cost of the freehold property by £205,731 as at 1 January 2014 and increased the depreciation charge by £1,222 in the year ended 31 December 2014.