

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

**A ROCHA UK**

**TRUSTEES REPORT AND FINANCIAL  
STATEMENTS**

**FOR THE YEAR ENDED  
31 DECEMBER 2013**

**A ROCHA UK**  
**(A company limited by guarantee)**

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**A ROCHA UK**  
**(A company limited by guarantee)**

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES  
AND ADVISERS**  
***FOR THE YEAR ENDED 31 DECEMBER 2013***

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**Trustees** Mr R.S. Hughes, Chairman  
Dr. A. Gosler, Vice Chairman  
Mr M.P. Chown, Treasurer  
Miss H. Baker (appointed 8 March 2014)  
Mr D.F. Chandler  
Mr P.N. Dyer (resigned 13 July 2013)  
The Rt. Hon. Countess of Guilford (appointed 8 March 2014)  
Mr R.J. Hall (resigned 13 July 2013)  
Dr. H. Marlow (appointed 8 March 2014)  
Mr I.J. McKay  
Dr. J. Pearce-Higgins  
Mr J.D.C. Smiley  
Mrs J.A. Stuart  
Rev'd. S. Tillett

**Company registered number** 4210929

**Charity registered numbers** 1089276 and SCO42147

**Registered office** 71 Boscombe Overcliffe Drive  
Bournemouth  
UB1 3BL

**Company secretary** Mr P.N. Dyer

**Chief executive officer** Mrs M.M. Johnstone

**Independent auditors** Creaseys Group Limited  
Chartered Accountants  
Statutory Auditors  
Brockbourne House  
77 Mount Ephraim  
Tunbridge Wells  
Kent  
TN4 8BS

**Bankers** HSBC  
PO Box 7  
52 Hamilton Street  
Birkenhead  
CH4 5AE

CAF Bank Ltd  
Kings Hill  
West Malling  
Kent  
ME19 4TA

# **A ROCHA UK**

## **(A company limited by guarantee)**

### **TRUSTEES' REPORT**

#### ***FOR THE YEAR ENDED 31 DECEMBER 2013***

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The trustees (as directors of the charitable company) present their report and financial statements for the year ended 31 December 2013.

#### **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. 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', now known as a 'Supporters' scheme', with no fixed 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 (formerly 'The A Rocha Trust'). The two charities have agreed and signed an appropriate Memorandum of Understanding. During 2013, A Rocha International continued to consolidate its work coordinating and resourcing the existing nineteen affiliated national associations (Brazil, Bulgaria, Canada, Czech Republic, Finland, France, Ghana, India, Kenya, Lebanon, Netherlands, New Zealand, Peru, Portugal, South Africa, Switzerland, Uganda, United Kingdom, USA).

A Rocha UK (ARUK) 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 2013, income receivable by ARUK under this agreement (including Gift Aid tax repayment claims) was £73,076 for ARI and £39,458 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.

#### **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.

# **A ROCHA UK**

## **(A company limited by guarantee)**

### **TRUSTEES' REPORT (continued)**

#### **FOR THE YEAR ENDED 31 DECEMBER 2013**

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#### **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.
- **Cooperation:** 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.

As well as continuing with our existing work, 2013 was a year for considering the future direction of A Rocha UK and in particular, to initiate new projects. An exciting five year strategy for 2014-2018 has been developed and it is structured around three main thrusts:

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

#### **Achievements and Performance**

##### **Overview**

A Rocha UK is respected as one of the UK's leading faith based authorities on the environmental challenges we face both in the UK and abroad. Increasingly, we are looked to for an opinion or guidance on issues such as climate change and sustainability. In a number of different ways, we engage with and support the Church as well as specific Christian organisations and colleges, in developing their understanding of the importance of creation care and also in inspiring them to action. We like to lead by example in the practical projects we undertake and it is important to us to demonstrate and promote biodiversity conservation best practice. We also encourage and ensure the delivery of excellent environmental education initiatives.

Highlights of our work are as follows:

##### **Our Partners in Action**

We are in partnership with nine 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.

# **A ROCHA UK**

## **(A company limited by guarantee)**

### **TRUSTEES' REPORT (continued)**

#### **FOR THE YEAR ENDED 31 DECEMBER 2013**

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

Here is some specific information on our partners and their projects:

- Chiltern Gateway, Lewknor/Chinnor, Oxfordshire – this project links the church and local communities with local conservation organisations and there are good working relationships with Natural England, local schools and churches.
- Steyning Downland, West Sussex – this project is based on 200 acres of the Wiston Estate and involves managing an area of the estate for the benefit of wildlife with the direct involvement of the local community.
- 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.
- Possilpark, Glasgow – the clay pits of Possil have been transformed into a local nature reserve, for the benefit of people and wildlife alike.
- Lundy Island off the coast of Devon – this is a Special Scientific Interest Site because of its particular birds and plants
- 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 continue as do regular events to engage the public.
- St.Madoc Centre, The Gower Peninsula– this project delivers environmental education to thousands of young people who visit the Centre each year.
- Northumbria Community, Northumberland – this residential Christian community near Alnwick is informed by the Celtic monastic tradition.
- 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.

#### **Minet Country Park**

Minet Country Park plays an important part in the delivery of our hands-on environmental education and Hillingdon Council have allowed us to continue to use the lodge in the park for this purpose. Both the lodge and the park are also used for most of our interfaith community work. It is such a privilege to be able to build community relations through a range of activities which connect people with nature – from food foraging to sketching. We also undertake regular bird ringing.

#### **Wolf Fields**

2013 saw the launch of another excellent project in Southall, this time to transform an abandoned rat-infested site known as Wolf Field Allotments, Norwood Road, Southall into a place for community engagement and urban environmental conservation and to develop related all-age education resources providing instruction and information on best urban environmental conservation practice.

The project will 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 aspire to have our own small nature reserve and our hope is that in 2014, we will be able to raise sufficient funds to purchase a beautiful little site on the Suffolk and Essex border which is being offered to us. The entire area is a Biodiversity Action Plan (BAP) priority area for freshwater marshlands and the site lies inside a target area for Higher Level Stewardship. Our aim would be to get the land up to the standard required to be selected as a Site of Special Scientific Interest. We have lots of plans for this site and all of them will deepen and develop our work – visits by inner city children, church days out, a place of retreat, a creative space, the undertaking of academic research - the opportunities are many.

#### **Church land**

Given our particular focus on churches, it was important for us to develop a project which would equip churches to take care of creation on land owned by them and to demonstrate best practice to the communities around them. To get this right, we have undertaken quite a bit of research and operated a pilot scheme. We have

# **A ROCHA UK**

## **(A company limited by guarantee)**

### **TRUSTEES' REPORT (continued)**

#### **FOR THE YEAR ENDED 31 DECEMBER 2013**

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analysed our findings and we are on target to launch an inspiring scheme in Spring 2015 which will raise awareness of creation care as well as provide opportunities for churches to enter into meaningful dialogues with us. Educational material will be produced to support the project.

#### **Education**

- **Local work**

Our local education work in Southall reached more than 2,200 children through assemblies, after-school clubs, and environmental visits to Minet Country Park. Holiday clubs were run in the summer holidays as well. 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.

- **Material for KS1 and KS2 and Primary 1-7**

In partnership with the Bible Reading Fellowship, a cross-curricular conservation resource for those teaching RS or RE was published in August 2013 using a lot of material generated by A Rocha UK in recent years. The book called 'Wow! Our Amazing Planet', is ideal for KS1 and KS2 and in general, for primary 1-7.

#### **Our supporters and community outreach**

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 5,606 supporters on our mailing list and we send our monthly e-newsletter to 3,865 people. Our bi-monthly Conservation e-newsletter goes out to 347 people and our quarterly Churches e-newsletter goes out to 1263 people/churches. We are planning to launch a Prayer e-newsletter in 2014.

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 shares thoughts and questions.

It is important to us to reach out to communities in a meaningful way and we do this through our partner projects around the country and through our own projects, particularly those in Southall. Many people from the local faith groups join in at our events and also help us deliver our projects. With funding from Hillingdon Community Trust, we have been able to run regular community activities in Minet Country Park, for example, a food foraging weekend where wild fruit was picked and then made into jam.

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.

#### **Churches**

In 2013, we began the process of channelling more resources into our churches work and we now have a small department dedicated to increasing awareness of creation care across the nation's churches. This is very much cross-denominational work. We undertook around 60 speaking engagements in churches and at conferences. Eco-congregation, another of A Rocha UK's projects, formed an important part of our work with churches during 2013. Eco-congregation developed from a partnership between the Government funded environmental charity ENCAMS and the Environmental Issues Network of Churches Together in Britain and Ireland.

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.

# **A ROCHA UK**

## **(A company limited by guarantee)**

### **TRUSTEES' REPORT (continued)**

#### **FOR THE YEAR ENDED 31 DECEMBER 2013**

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#### **Leadership**

Mairi Johnstone, who was appointed Acting CEO in November 2012, was confirmed as CEO in March 2013.

Mairi led the organisation in a small restructuring during the year which saw Ruth Valerio appointed as Churches and Theology Director and Nigel Hopper moved across from his position in Marketing and Communications at the end of 2013 to work with Ruth in developing our churches work. Andy Lester has remained as Conservation Director. David Hughes, previously our Churches Director, retired at the end of 2013.

#### **Financial Results for the Year**

Total income for the year was £360,000, which although £33,000 more than the previous year, was some £23,000 below budget. Behind these headline numbers lie various factors, some favourable and some adverse. Firstly, 2012 had been a year when ideas and opportunities were being considered, but with few new interesting- sounding activities to attract fresh income. 2013, with new projects emerging, was expected to be a year in which income would be higher. So it proved, but not quite as high as that budgeted. Grants income, at £114,000 exceeded the amount built into the budget, but whereas income from individuals (incl. Gift Aid tax recoveries), at £192,000 exceeded 2012, that from churches, £28,000, did not. The general economic climate is not one in which funding charities is easy, and we are grateful to all our supporters for their financial contributions.

Expenditure is planned and watched very carefully. The majority of the costs are for paid staff, though it should be said that a great deal of work is done by unpaid volunteers, so the financial figures do not show the full picture. Total expenditure was £381,000, just under budget.

The deficit for 2013, £21,000, was funded from reserves, held for such a need. However, this resulted in the reserves held at the end of the year being equivalent to just 3.55 months' expenditure (based on the 2014 budget), as against the optimal 6 months. It is the intention to build back the reserves, although with so many opportunities arising, and administration costs already modest, cutting staff to reduce expenditure is not seen as the appropriate action at this time.

#### **Balance Sheet**

The major asset on the balance sheet is the property in Avenue Road, Southall, which is A Rocha UK's centre, with offices and some residential accommodation for employees, volunteers etc. The purchase of this in 2003 was financed by loans. A number of the original loans have been repaid, many of these repayments being made possible by new loans. The majority of the existing loans come due for repayment in the summer of 2017, though some are due in 2015 (and one comparatively small loan is due at 2 months notice). Each loan repayment is linked to the market value of the property. There are several possibilities regarding the future of the property and concerning loan repayments; management and trustees will be looking into these particularly carefully during 2014.

#### **Risk Management**

The trustees review the major risks to which A Rocha UK may be exposed via a risk matrix. This risk matrix is regularly updated and reviewed by the Board which has put in place systems, procedures, and actions to mitigate those risks. The Finance Committee has this as a standing item at every meeting.



# **A ROCHA UK**

## **(A company limited by guarantee)**

### **TRUSTEES' REPORT (continued)**

#### **FOR THE YEAR ENDED 31 DECEMBER 2013**

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#### **Reserves Policy**

- 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.
- Level of reserves needed: The formula adopted for calculating reserves 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.
- 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 2013**

The total of net current assets at 31 December 2013 was £133,172 (2012 - £147,695). Of these, £10,000 is earmarked towards future loan repayments through a designated fund. Using an adjusted figure of reserves £123,172 (2012 - £127,695), these represent 29.6 % of the £416,000 budgeted expenditure for 2014, i.e. 3.55 months of these budgeted costs (2012- 4 months). This is below the desired level and it is an objective to rebuild reserves when the opportunity arises.

#### **Plans and objectives for the future**

2013 was a year of consolidation but within which clear opportunities for the future were identified. The trustees were pleased to endorse a focused strategy for 2014-2018.

In implementation of our new strategy, in 2014 we will be doing the following:

- Developing our new project at Wolf Fields
- Raising funds to purchase the small reserve being offered to us and implementing Phase One of our business plan
- Providing high quality environmental education initiatives in and around Southall
- Working with churches, colleges and relevant Christian organisations to raise awareness of theological and practical issues and to inspire and equip them for action
- Developing our relationships with all our Partners in Action and seeking new partnerships, as appropriate
- Managing both Eco-Congregation and LiveSimply to a high standard
- Raising the profile of A Rocha UK nationally in a carefully targeted way
- Updating all our materials and launching our new website
- Continuing to make best use of our communication tools, in particular social media

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

- Our staff - progress has primarily been made because of the dedicated work and commitment of the team. Without them, our work simply would not happen.
- Our volunteers - there are many types of volunteers who support the work of A Rocha UK nationally. They are involved in all aspects of what we do and without them we would not be able to deliver so effectively. There is also a growing band of speakers spread across a wide geographic area.
- Our supporters - those individuals and churches who support us and partner with us and contribute financially, prayerfully and practically. 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 around the world.

# **A ROCHA UK**

## **(A company limited by guarantee)**

### **TRUSTEES' REPORT (continued)**

#### **FOR THE YEAR ENDED 31 DECEMBER 2013**

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- Our partners - A Rocha UK's work in and around Southall is dependent on good relationships with local partners and we are also so aware of the fruitful partnerships we have with various national conservation organisations.
- Our Grant funders - 2013 was a more successful year with regards to Grant funding. We could not have done what we have done without the financial support given. The major grants received are listed in the Financial Statements.

#### **Organisation Structure and Personnel**

The Board meets 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) below.

A Conservation Advisory Group provides guidance for the conservation work.

Day to day management is delegated to the Chief Executive Officer 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.

#### **Trustees:**

The following trustees held office during 2013:

Mr. R.S. Hughes (Chair) (F)  
Dr. A. Gosler (Vice Chair)  
Mr. P.N. Dyer (Company Secretary) (Trustee to 13 July 2013)  
Mr. M.P. Chown (Treasurer) (F)  
Mr. D.F. Chandler  
Mr. R.J. Hall (to 13 July 2013)  
Mr. I.J. McKay  
Mr. J. Pearce-Higgins  
Mr. J.D.C. Smiley (F)  
Mrs. J.A. Stuart  
Rev'd. S. Tillett

#### **Observer:**

Rev'd. Margot Hodson – nominated by the John Ray Initiative

#### **Advisor to the Board & Staff Team:**

Mr. Ken Austin – Non-voting Secretary to the Trustees

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

Professor Sir Graham Ashworth  
Mr. Ram Gidoomal, CBE  
Professor Sir John Houghton, FRS  
Rt. Rev. Dr. James Jones  
Professor Sir Ghillean Prance, FRS  
Dr. Elaine Storkey

# **A ROCHA UK**

## **(A company limited by guarantee)**

### **TRUSTEES' REPORT (continued)**

#### **FOR THE YEAR ENDED 31 DECEMBER 2013**

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#### **Trustees' responsibilities statement**

The Trustees (who are also directors of A Rocha UK 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).

Company law requires the Trustees to prepare financial statements for each financial year. Under company 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;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **Disclosure of information to auditor**

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any information needed by the charity's auditors in connection with preparing their report and to establish that the charity's auditors are aware of that information.

#### **Auditor**

A resolution for the re-appointment of Creaseys Group Limited as auditors will be put to the Annual General Meeting.

In preparing this report, the Trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the Trustees on 5 July 2014 and signed on their behalf by:

**R. S. Hughes**  
**Chairman**

# **A ROCHA UK**

## **(A company limited by guarantee)**

### **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF A ROCHA UK**

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We have audited the financial statements of A Rocha UK for the year ended 31 December 2013 which comprise the Statement of financial activities, the Balance sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

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 auditors**

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charity 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.

We have been appointed auditors under the Companies Act 2006 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report to you in accordance with those Acts.

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 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 charity'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.

# **A ROCHA UK**

## **(A company limited by guarantee)**

### **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF A ROCHA UK**

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#### **Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2013 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; 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' 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:

- the charity has not kept proper and 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 prepare the financial statements in accordance with the small companies regime and to take advantage of the small companies' exemption from the requirement to prepare a Strategic report or in preparing the Trustees' report.

Roger Ward FCA (Senior statutory auditor)

for and on behalf of

#### **Creaseys Group Limited**

Chartered Accountants  
Statutory Auditors

Brockbourne House  
77 Mount Ephraim  
Tunbridge Wells  
Kent  
TN4 8BS  
12 August 2014

Creaseys Group Limited are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

# A ROCHA UK

(A company limited by guarantee)

## STATEMENT OF FINANCIAL ACTIVITIES

*(incorporating income and expenditure account)*

**FOR THE YEAR ENDED 31 DECEMBER 2013**

	Note	Restricted funds 2013 £	Unrestricted funds 2013 £	Total funds 2013 £	Total funds 2012 £
<b>Incoming resources</b>					
Incoming resources from generated funds:					
Voluntary income	2	104,355	234,020	338,375	306,168
Activities for generating funds		-	5,398	5,398	4,209
Other income		-	922	922	1,599
Incoming resources from charitable activities		-	2,886	2,886	4,592
Other incoming resources		-	12,706	12,706	20,956
<b>Total incoming resources</b>		<b>104,355</b>	<b>255,932</b>	<b>360,287</b>	<b>337,524</b>
<b>Resources expended</b>					
Costs of generating funds:					
Fundraising costs		-	26,080	26,080	29,694
Purchases for sale		-	100	100	1,134
Charitable activities	3	161,426	187,789	349,215	367,014
Governance costs	6	-	5,616	5,616	7,196
<b>Total resources expended</b>		<b>161,426</b>	<b>219,585</b>	<b>381,011</b>	<b>405,038</b>
<b>Net income / (expenditure) before transfers</b>		<b>(57,071)</b>	<b>36,347</b>	<b>(20,724)</b>	<b>(67,514)</b>
Transfers between Funds	13	43,717	(43,717)	-	-
<b>Net movement in funds for the year</b>		<b>(13,354)</b>	<b>(7,370)</b>	<b>(20,724)</b>	<b>(67,514)</b>
Total funds at 1 January 2013		94,235	256,134	350,369	417,883
<b>Total funds at 31 December 2013</b>		<b>80,881</b>	<b>248,764</b>	<b>329,645</b>	<b>350,369</b>

The notes on pages 14 to 25 form part of these financial statements.

# A ROCHA UK

(A company limited by guarantee)

REGISTERED NUMBER: 4210929

## BALANCE SHEET

AS AT 31 DECEMBER 2013

	Note	£	2013 £	£	2012 £
<b>Fixed assets</b>					
Tangible assets	9		622,292		628,493
<b>Current assets</b>					
Stocks		8,618		8,672	
Debtors	10	9,000		19,810	
Cash at bank and in hand		159,295		190,310	
		<u>176,913</u>		<u>218,792</u>	
<b>Creditors:</b> amounts falling due within one year	11	(43,741)		(71,097)	
<b>Net current assets</b>			133,172		147,695
<b>Total assets less current liabilities</b>			<u>755,464</u>		<u>776,188</u>
<b>Creditors:</b> amounts falling due after more than one year	12		(425,819)		(425,819)
<b>Net assets</b>			<u>329,645</u>		<u>350,369</u>
<b>Charity Funds</b>					
Restricted funds	13		80,881		94,235
Unrestricted funds	13		248,764		256,134
<b>Total funds</b>			<u>329,645</u>		<u>350,369</u>

The financial statements have been prepared in accordance with the provisions applicable to small companies within Part 15 of the Companies Act 2006 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Trustees on 5 July 2014 and signed on their behalf, by:

**R. S. Hughes, Chairman**

**M.P. Chown, Treasurer**

The notes on pages 14 to 25 form part of these financial statements.

# **A ROCHA UK**

**(A company limited by guarantee)**

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2013**

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### **1. Accounting policies**

#### **1.1 Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), 'Accounting and Reporting by Charities' published in March 2005, applicable accounting standards and the Companies Act 2006.

#### **1.2 Company status**

The charity is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

#### **1.3 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors as to their use. Details of these funds are set out in the notes to the financial statements.

#### **1.4 Incoming resources**

All incoming resources are included in the Statement of financial activities when the charity has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.



# A ROCHA UK

## (A company limited by guarantee) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2013

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### 1. Accounting policies (continued)

#### 1.5 Resources expended

Resources expended, including irrecoverable VAT, are recognised on an accruals basis in the period in which they are incurred.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of purchases for resale.

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).

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis as set out in Notes 4 and 5.

#### 1.6 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is not charged on freehold land. Depreciation on other tangible fixed assets is provided at rates calculated to write off the cost of those assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	-	Over 100 years
Freehold land	-	Not depreciated
Property improvements	-	Over 20 years
Office Equipment	-	25% on cost

### 2. Voluntary income

	<b>Restricted funds 2013 £</b>	<b>Unrestricted funds 2013 £</b>	<b>Total funds 2013 £</b>	<b>Total funds 2012 £</b>
Gift Aid donations including tax recoveries	10,447	133,179	143,626	126,550
Grants receivable (see below)	89,695	24,246	113,941	74,139
Other donations	4,213	76,595	80,808	105,479
	<hr/>	<hr/>	<hr/>	<hr/>
Voluntary income	<b>104,355</b>	<b>234,020</b>	<b>338,375</b>	<b>306,168</b>

# A ROCHA UK

(A company limited by guarantee)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2013

### Analysis of grants receivable

	Restricted Funds 2013 £	Unrestricted Funds 2013 £	Total Funds 2013 £	Total Funds 2012 £
Anchor Foundation Trust	2,000	-	2,000	-
British Ecological Society	2,000	-	2,000	-
BBC Children in Need	16,253	-	16,253	8,000
Big Give	12,025	-	12,025	-
CAFOD	-	-	-	10,000
Chapman Charitable Trust	-	6,000	6,000	6,000
Cheatle Trust	-	1,500	1,500	500
The Dorema Charitable Trust	-	1,000	1,000	1,000
Ealing CVS	-	-	-	1,500
EVS	3,889	-	3,889	15,260
Four Winds Trust	-	-	-	500
Hillingdon Community Trust	16,448	-	16,448	12,045
Hinchley Charitable Trust	8,333	-	8,333	-
Hockerill Educational Foundation	-	-	-	2,000
The Hope Fund	-	1,000	1,000	-
Miss M E Swinton Paterson's Charitable Trust	-	1,054	1,054	-
The K P Ladd Charitable Trust	-	1,000	1,000	-
London Borough of Ealing	-	-	-	500
MCR Foundation	5,000	-	5,000	-
Memralife Group	-	-	-	2,000
Novum Trust	-	-	-	2,000
The Ogle Christian Trust	-	2,000	2,000	-
The Persson Charitable Trust	-	2,500	2,500	-
The Prince of Wales's Charitable Foundation	2,000	-	2,000	-
Reed Foundation	-	4,310	4,310	-
Tesco Charity Trust	-	-	-	1,000
The Mary Jane Fund	-	-	-	2,000
The Wakeham Trust	-	-	-	100
Tisbury Charitable Trust	-	1,000	1,000	1,000
Westhill Endowment	-	-	-	1,500
Other trusts and grants	21,747	2,882	24,629	7,234
Total	89,695	24,246	113,941	74,139

# A ROCHA UK

(A company limited by guarantee)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2013

### 3. Analysis of resources expended by activities

	<b>Activities undertaken directly 2013 £</b>	<b>Support costs 2013 £</b>	<b>Total 2013 £</b>	<b>Total 2012 £</b>
Living Waterways	39,756	13,499	53,255	89,449
Outreach and Advocacy	123,225	43,291	166,516	164,922
Church and Community incl. Ecocongregation	29,663	14,522	44,185	50,706
Science and Conservation	39,944	9,289	49,233	61,937
Wolf Fields	26,737	9,289	36,026	-
Total	<u>259,325</u>	<u>89,890</u>	<u>349,215</u>	<u>367,014</u>

### 4. Direct costs

	<b>Basis of Allocation</b>	<b>Living Waterways £</b>	<b>Outreach and Advocacy £</b>	<b>Church and Community incl. Ecocongre gation £</b>
Membership support	Direct	2,785	1,380	1,120
Other project costs	Direct	-	-	-
Volunteer support	Direct	560	2,089	1,120
Staff development	Direct	-	-	-
Motor & travelling	Direct	2,116	8,464	2,116
Equipment & materials	Direct	400	864	-
Care for creation publicity	Direct	-	33,839	-
Other costs	Direct	194	-	-
Wages and salaries	Staff time	29,903	63,591	24,339
National insurance	Staff time	2,509	6,152	798
Pension cost	Staff time	1,289	6,846	170
		<u>39,756</u>	<u>123,225</u>	<u>29,663</u>

# A ROCHA UK

(A company limited by guarantee)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2013

### 4. Direct costs (continued)

	<b>Science and Conservat- ion £</b>	<b>Wolf Fields £</b>	<b>Total 2013 £</b>	<b>Total 2012 £</b>
Membership support	622	431	6,338	8,570
Other project costs	-	8,800	8,800	-
Volunteer support	-	-	3,769	7,038
Staff development	5,425	-	5,425	3,377
Motor & travelling	1,411	-	14,107	13,802
Equipment & materials	-	-	1,264	891
Care for creation publicity	-	-	33,839	25,914
Other costs	-	-	194	1,818
Wages and salaries	27,509	15,163	160,505	153,482
National insurance	2,457	1,373	13,289	11,377
Pension cost	2,520	970	11,795	7,741
	<u>39,944</u>	<u>26,737</u>	<u>259,325</u>	<u>234,010</u>

### 5. Support costs

	<b>Basis of Allocation</b>	<b>Living Waterways £</b>	<b>Outreach and Advocacy £</b>	<b>Church and Community incl. Ecocongre- gation £</b>
ARI Affiliation fee	Useage	-	-	-
Office administration	Staff time	840	2,126	1,026
Premises costs	Area useage	1,674	4,401	1,320
Equipment maintenance	Useage	654	2,182	655
Bookkeeping & payroll	Useage	274	914	274
Rent	Staff time	59	-	831
Other costs	Useage	353	1,516	770
Wages and salaries	Staff time	7,539	25,134	7,540
National insurance	Staff time	582	1,940	582
Pension cost	Staff time	534	1,778	534
Depreciation	Useage	990	3,300	990
		<u>13,499</u>	<u>43,291</u>	<u>14,522</u>

# A ROCHA UK

(A company limited by guarantee)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2013

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### 5. Support costs (continued)

	Science and Conservat- ion £	Wolf Fields £	Total 2013 £	Total 2012 £
ARI Affiliation fee	-	-	-	22,008
Office administration	744	744	5,480	9,231
Premises costs	1,237	1,237	9,869	12,227
Equipment maintenance	436	436	4,363	2,530
Bookkeeping & payroll	182	182	1,826	1,651
Rent	-	-	890	1,020
Other costs	259	259	3,157	7,322
Wages and salaries	5,027	5,027	50,267	59,670
National insurance	388	388	3,880	5,031
Pension cost	356	356	3,558	5,990
Depreciation	660	660	6,600	6,324
	<u>9,289</u>	<u>9,289</u>	<u>89,890</u>	<u>133,004</u>

### 6. Governance costs

	Total funds 2013 £	Total funds 2012 £
Auditors' remuneration	2,750	2,700
Auditors' remuneration - non audit costs	2,788	3,931
Trustees' expenses	78	565
	<u>5,616</u>	<u>7,196</u>

# A ROCHA UK

(A company limited by guarantee)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2013

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### 7. Net income / (expenditure)

This is stated after charging:

	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
Depreciation of tangible fixed assets:		
- owned by the charity	6,600	6,324
Auditors' remuneration	2,750	2,701
Auditors' remuneration - non-audit	2,788	3,931
Pension costs	15,353	13,731
	<u>                    </u>	<u>                    </u>

During the year, no Trustees received any remuneration (2012 - £NIL).

During the year, no Trustees received any benefits in kind (2012 - £NIL).

1 Trustee received reimbursement of travel expenses amounting to £78 in the current year, (2012 - 2 Trustees - £565).

### 8. Staff costs

Staff costs were as follows:

	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
Wages and salaries	232,959	234,902
Social security costs	19,176	18,391
Other pension costs	15,353	13,731
	<u>                    </u>	<u>                    </u>
	<u>267,488</u>	<u>267,024</u>

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

	<b>2013</b>	<b>2012</b>
	<b>No.</b>	<b>No.</b>
Charity director/leaders	3	3
A Rocha Living Waterways project staff	3	3
Fundraiser	1	1
Administrative staff	2	2
	<u>                    </u>	<u>                    </u>
	<u>9</u>	<u>9</u>

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

In addition to the employees noted above, a large number of people give their time to the charity.

# A ROCHA UK

(A company limited by guarantee)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2013

### 9. Tangible fixed assets

	Freehold property £	Furniture fittings and equipment £	Property improve- ments £	Total £
<b>Cost</b>				
At 1 January 2013	644,269	10,444	38,944	693,657
Additions	-	399	-	399
At 31 December 2013	644,269	10,843	38,944	694,056
<b>Depreciation</b>				
At 1 January 2013	38,295	7,956	18,913	65,164
Charge for the year	3,827	826	1,947	6,600
At 31 December 2013	42,122	8,782	20,860	71,764
<b>Net book value</b>				
At 31 December 2013	602,147	2,061	18,084	622,292
At 31 December 2012	605,974	2,488	20,031	628,493

Included in freehold property is freehold land of £261,569 (2012- £261,569) which is not depreciated. The purchase of the property, 18/19 Avenue Road, Southall, in 2003 was financed largely by loans, which were interest-free but the repayment values of which were linked to the value of the property at the time of repayment-see Note 12.

### 10. Debtors

	2013 £	2012 £
Other debtors	7,172	19,624
Prepayments	1,828	186
	9,000	19,810

# A ROCHA UK

(A company limited by guarantee)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2013

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### 11. Creditors: Amounts falling due within one year

	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
Equity based loans (see note 12)	10,000	20,000
Trade creditors	11,178	10,790
Other taxation and social security	5,629	6,399
Other creditors	9,891	26,123
Accruals	7,043	7,785
	<u>43,741</u>	<u>71,097</u>

### 12. Creditors: Amounts falling due after more than one year

	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
Equity based loans	<u>425,819</u>	<u>425,819</u>

Included within the above are amounts falling due as follows:

	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
<b>Between two and five years</b>		
Other loans	<u>425,819</u>	<u>425,819</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 extend 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 2015 and 2017.

No provision has been made for potential additional liabilities arising from the increase in value of the property at repayment dates as there is uncertainty regarding future property values. However, for information, it may be noted that an informal estimation was made during 2013, which gave a value of the order of £950,000. Based on this, the loans liability would increase from the book figure of £435,819 to £569,020.

The property has been maintained in good condition and is fully insured.



# A ROCHA UK

(A company limited by guarantee)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2013

### 13. Statement of funds

	Brought Forward £	Incoming resources £	Resources Expended £	Transfers in/out £	Carried Forward £
<b>Designated funds</b>					
Capital funds - A Rocha UK Centre	101,354	-	-	6,148	107,502
Loan repayment fund	20,000	-	-	(10,000)	10,000
	<u>121,354</u>	<u>-</u>	<u>-</u>	<u>(3,852)</u>	<u>117,502</u>
<b>General funds</b>					
General Funds	134,780	255,932	(219,585)	(39,865)	131,262
Total Unrestricted funds	<u>256,134</u>	<u>255,932</u>	<u>(219,585)</u>	<u>(43,717)</u>	<u>248,764</u>
<b>Restricted funds</b>					
Scientific	-	2,000	(20,044)	18,044	-
Ecocongregation	-	1,824	(17,214)	15,390	-
Genesis Programme	334	-	(1,666)	1,332	-
Friends recruitment and support	1,915	15,837	(24,654)	10,873	3,971
Living Waterways	13,154	57,614	(70,768)	-	-
Capital funds - A Rocha UK Centre	78,832	-	-	(1,922)	76,910
Wolf Fields	-	27,080	(27,080)	-	-
	<u>94,235</u>	<u>104,355</u>	<u>(161,426)</u>	<u>43,717</u>	<u>80,881</u>
Total of funds	<u><u>350,369</u></u>	<u><u>360,287</u></u>	<u><u>(381,011)</u></u>	<u><u>-</u></u>	<u><u>329,645</u></u>

#### Capital funds

The Capital funds in total represent the net book value of the A Rocha Centre at 18/19 Avenue Road less the equity based loans. The restricted capital fund includes donations given to acquire the property. Depreciation on the freehold property and improvements is allocated to the capital funds.

#### Loan repayment fund

The loan payment fund represents cash funds allocated to future repayments of equity based loans.

# A ROCHA UK

(A company limited by guarantee)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2013

### Summary of funds

	<b>Brought Forward £</b>	<b>Incoming resources £</b>	<b>Resources Expended £</b>	<b>Transfers in/out £</b>	<b>Carried Forward £</b>
Designated funds	121,354	-	-	(3,852)	117,502
General funds	134,780	255,932	(219,585)	(39,865)	131,262
	<u>256,134</u>	<u>255,932</u>	<u>(219,585)</u>	<u>(43,717)</u>	<u>248,764</u>
Restricted funds	94,235	104,355	(161,426)	43,717	80,881
	<u>350,369</u>	<u>360,287</u>	<u>(381,011)</u>	<u>-</u>	<u>329,645</u>

### 14. Analysis of net assets between funds

	<b>Restricted funds 2013 £</b>	<b>Unrestricted funds 2013 £</b>	<b>Total funds 2013 £</b>	<b>Total funds 2012 £</b>
Tangible fixed assets	76,910	545,381	622,291	628,492
Current assets	3,971	172,942	176,913	218,795
Creditors due within one year	-	(43,740)	(43,740)	(71,099)
Creditors due in more than one year	-	(425,819)	(425,819)	(425,819)
	<u>80,881</u>	<u>248,764</u>	<u>329,645</u>	<u>350,369</u>

# **A ROCHA UK**

**(A company limited by guarantee)**

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2013**

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### **15. Pension commitments**

The charity operates defined contributions pension schemes. The assets of the schemes are held separately from those of the charity in independently administered funds. The pension cost charge represents contributions payable by the charity to the funds and amounted to £15,353 (2012 - £13,731).