

A ROCHA UK

England & Wales · Charity number 1089276

Details

Status Registered

Legal form Charitable company

Company number [04210929](#)

Registered 2001-11-09

Register [View on the Charity Commission register](#)

Contact

Address 80
Windmill Road
Brentford
TW8 0QH

Phone 02085745935

Email uk@arocha.org

Website www.arocha.org.uk

Activities

Objects: A. THE ADVANCEMENT OF THE CHRISTIAN FAITH AND UNDERSTANDING OF ITS RELEVANCE TO THE ENVIRONMENT;B. TO PROMOTE EDUCATION AND STUDY OF ECOLOGY AND THE ENVIRONMENT;C. TO ENABLE AND ENCOURAGE CONSERVATION OF NATURAL RESOURCES AND HABITATS FOR THE BENEFIT OF THE PUBLIC.

Activities: Christian Conservation Organisation

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, Religious Activities, Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£864,037	£964,378	£326,708	20
2023-12-31	£828,357	£986,888	£427,049	23
2022-12-31	£750,614	£950,291	£565,653	23
2021-12-31	£771,391	£847,405	£792,109	18
2020-12-31	£1,000,704	£684,770	£862,033	17

Trustees

Name	Role	Appointed
Dr Colin Beale		2020-09-01
Dr Ian Keith Moore		2023-11-25
Dr Timothy Alan Currach Lamont		2023-11-25
Helen Victoria Raftery Billam		2022-06-18
Professor Joy Carter CBE		2023-11-25
Rev Dr Michael James Matthew Perry		2020-09-01
Richard Kirby		2020-09-01
Richard Michael Thornbury		2020-09-01
Sara Katy Emmett		2024-02-10
Terina Sylvia Hurley		2026-02-11

A ROCHA UK

England & Wales - Charity number 1089276

Accounts

Company Number: 4210929
Registered Charity No: 1089276 (England & Wales)
SC042147 (Scotland)

A ROCHA UK

**TRUSTEES' REPORT
AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
31 DECEMBER 2024**

A ROCHA UK

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A ROCHA UK

Year Ended 31 December 2024

DIRECTORS' AND TRUSTEES' REPORT

Trustees

N A W Baker SC, (Treasurer)
Prof C Beale SC (Chairperson from 23 June 2025)
H V R Billam SC
Prof J Carter
S K Emmett (appointed 10 February 2024)
B R John
G S Jones SC
R Kirby
Dr T A C Lamont
Dr I K Moore SC
J Moore
Rev Dr M J M Perry SC, (Chairperson to 23 June 2025))
R M Thornbury

(SC) - member of Standing Committee

Company number 4210929

Charity Numbers 1089276 (England & Wales)
SC042147 (Scotland)

Registered Office 80 Windmill Road
Brentford
TW8 0QH

Chief Executive Officer Andy Atkins

Independent Auditors Price Bailey LLP
24 Old Bond Street
London
W1S 4AP

Principal Bankers CAF Bank Limited
Kings Hill
West Malling
Kent
ME19 4TA

A ROCHA UK

Year Ended 31 December 2024

DIRECTORS' AND TRUSTEES' REPORT (continued)

Preface

Since A Rocha UK was formed in 2001, global and UK environmental trends have worsened with evidence of accelerating climate change, biodiversity decline and pollution, to name just three areas. This has profound implications for current and future generations and for nature. Not surprisingly, there is growing anxiety and despair, particularly among younger people facing a future of climate disruption and nature loss. Fortunately, there are solutions. These include everything from practical conservation techniques to renewable energy technologies, changes in diet to changes in how we run our economies. But all require changes in understanding and behaviour, from the general public and business to governments. And this requires all sectors of society to engage urgently in the challenge of slowing and reversing environmental damage, changing their own practices and using whatever assets they have to accelerate positive change.

Christians and churches are a significant sector of UK society, with unique assets which could be deployed to help address the ecological crisis. These include 50,000 churches, most with buildings and many with land, local presence throughout the country, financial assets, 3-4 million regular members, and strong connections into local as well as the international community. This gives Christians and churches the potential to make a significant difference if they act intentionally, together, to slow and reverse environmental damage and to influence wider society to do the same.

Yet churches and Christians are extremely diverse in culture, political views, and readiness to act on the environment. What is needed is an independent Christian body to work with all denominations and branches to motivate and enable them to act on the environment. As the UK's only national Christian nature conservation charity, this is the task A Rocha UK has now set itself. Our mission is to equip Christians and churches to protect and restore the environment - for God, nature and all people.

This is a report on the charity's work and finances in 2024, with a summary of plans for the future.

Introduction

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 2024. The Reference and Administrative Details on page 2 form part of this report.

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 2019) (Charities SORP (FRS 102)).

Charity's 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 complied with the duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'.

DIRECTORS' AND TRUSTEES' REPORT (continued)

How our charitable activities fulfil our objectives

Our main mission or aim, supporting the objectives stated above, is summarised as:

To equip Christians and Churches to protect and restore the environment – for God, nature and all people.

The issues we address: We seek to tackle key environmental issues such as biodiversity and habitat loss, climate change, resource overuse and waste, and the drivers of these in human behaviour and economic and cultural systems.

The difference we want to make:

Our four priority goals for the 2021 to 2025 period are,

1. At least 75,000 acres of land owned by UK churches, Christian organisations and individuals will be managed for nature.
2. At least 25% of churches in the UK will be engaged in deliberate and ongoing action to care for nature practically on church premises, in the community and by using their voice.
3. At least 50,000 individual Christians will be equipped to act routinely caring for nature through their practical actions at home, in the community and by using their voice.
4. At least 500 emerging or established Christian environmental leaders will be equipped and supported to achieve faster action to protect nature within their own spheres of influence.

How our activities deliver on our charitable objectives: We fulfil our charitable objectives through activities organised in two broad areas, engagement and conservation. Each area contributes to all four objectives, but they do so in different ways.

Engagement encompasses our work with broad national audiences – churches, families, and individual supporters. Key components of this work are developing and running programmes for these subsections of our broad audience of churches and Christians. Key programmes are Eco Church, for grass-roots churches, Wild Christian, for individuals and families, Convening, for Christians in environmental leadership, and publications and events serving all audiences. Publications include our magazine Root and Branch, the eNews bulletin, and the website. Our Engagement department also oversees our fundraising work.

Our conservation and demonstration work encompasses the practical conservation work we do ourselves on our nature reserves, and the support we give to our conservation partners, alongside the place-specific education work we and they do on or around those conservation sites. Key components of this work are the development and maintenance of the Wolf Fields and Foxearth Meadows reserves for nature and people (including educational activities), the development and support of our Partners in Action network, and the development and implementation of our Target 25 project - shared by us and our partners, to help engage our different audiences in practical conservation.

In all of our programmes, we encourage an understanding of the relevance of the Christian faith to the environment, we provide information and analysis to educate people about ecology and the environment, and we provide ideas and tools to enable these audiences to take practical action themselves.

A Rocha UK benefits from the work of many volunteers across our programmes, including volunteer speakers, volunteers working at our reserves, ecological advisors and 'office' volunteers undertaking speaker coordination and organisational development projects. Numbers fluctuate, but during 2024 we benefited from the time and commitment of at least 40 volunteers. We are very grateful for all of their contributions; without them our work would not be possible.

DIRECTORS' AND TRUSTEES' REPORT (continued)

Progress on delivering our work programmes and organisational priorities for 2024**1. Deepen participant engagement in all programmes for maximum impact.**

Our mission is to equip Christians and churches to care for the environment. For us this means that registering new general supporters - members of the public who request to receive information about the organisation and its work - is just the beginning of our efforts to help them have the biggest impact they can for the environment individually and acting with others. In 2024 we continued a range of activities, and launched new ones, to support participants in our programmes to take effective action in their sphere of influence. These included: for Eco Church, regular on-line prayer and support webinars, and regular forum for Gold-awarded churches; for our conservation Partners in Action programme, four regional hub events, a monthly PIA Connect bulletin, and an annual retreat attended by representatives of around two thirds of the partner organisations; for Convening, two round tables of Christian environmental leaders to share thinking and experience on emerging challenges and opportunities. Both were full capacity events. From the Wild Christian programme we led the organisation of a church service for Christian participants in the national Restore Nature Now March in London in June, with approximately 50 of the Wild Christian community that we were aware of, attending the march. We also produced a number of thematic webinars for our entire supporter base and wider public, and were pleased to have more than 400 register for our most popular one, on our Big Green Vision, the largest number we have yet experienced.

2. Deliver increased income, implementing the first half of a two-year funding strategy following the findings of the external fundraising review.

We did not achieve our original income budget as the trend we noted in the previous year, of some of our funding channels weakening because of the cost-of-living crisis, continued. However, we were encouraged that this was offset, to some degree, by increased grant funding and philanthropic giving. We were also able to implement several key recommendations of the funding strategy review by the end of the year, for example, making it simpler for individuals and churches to donate online. The many changes carried out in 2024 will, we believe, have laid the foundations for increasing income in subsequent years to underpin the rapidly growing demand for our programmes.

3. Deliver a step change in supporter acquisition and development, to increase our impact for nature via individuals, churches and land managers.

In 2024 we were pleased to experience a net increase of more than 1500 supporters - individuals asking to receive information from us in some form. Thus we ended the year with an individual supporter base of more than 18,500. At the same time the number of organisations (predominantly other charities or Christian-run organisations with land) who joined our Partner in Action conservation network rose by another eight from 50 to 58. The number of local worshipping communities registered for our Eco Church programme rose from 6,817 to 8,046. The total number of subscribers for our Wild Christian programme grew by more than 750 to almost 8,000.

4. Contribute to a growth in the A Rocha Worldwide Family strength and impact.

A Rocha UK is a member of the worldwide A Rocha family (a federation of independent charities with common values, for which A Rocha International (ARI) is the coordinating body). In the last few years we have worked hard with sister organisations to develop a refreshed vision, mission and strategy, with our CEO and trustees serving on various federation working groups. A new vision and mission were agreed by the federation in 2022-23, and during 2024 the federation approved its first collective strategy. We are pleased to have made a contribution from the considerable international network experience of senior staff and trustees. We very much welcome this new and clear framework for collective action, which will allow A Rocha UK, which has considerable expertise in some areas, to share this more easily with sister organisations, as well as to learn from them more swiftly. A key forum for joint action will be through

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Year Ended 31 December 2024

DIRECTORS' AND TRUSTEES' REPORT (continued)

collective programmes of work, including national A Rochas and ARI. A Rocha UK has worked with others, led by ARI, to establish a new collective programme on climate change. And A Rocha UK's Eco Church programme will make a major contribution to the federation's Churches and Theology Programme, for example.

5. Carry out a restructure to deliver a sustainable staff capacity within available resources, including a balanced budget for 2025.

After a number of years of investment to expand our programmes and our income, involving working to a deficit budget, 2024 was a year in which we planned to restructure as necessary, to bring expenditure and income together. We carried out a restructure between April and July, increasing automation in some areas, laying the foundations for much more integrated communications across our different programmes, and reducing costs by approximately £10K per month from the second half of the year. Sadly, this did involve making one occupied position redundant. However, the restructure has put the organisation in a strong position to break even and make a surplus to strengthen our reserves in these volatile times, in the year to come.

Priorities for 2025

The trustees have agreed the following organisational priorities for 2025:

- 1. Sustainable finances:** Managing costs to produce a surplus for our reserves, and increasing medium-long term income (by completing implementation of the fundraising strategy review) for impact and stability in an increasingly volatile context.
- 2. Upgrade communications:** for improved engagement in A Rocha UK by key audiences, and sensitivity to supporter interests and rights.
- 3. Upgrade our offer for individuals:** Accelerating engagement in action by, and our support for, mass supporters and Christian environmental leaders (CELs).
- 4. A drive on Christian managed land working for nature and community resilience to climate change.**
- 5. Next stage of professionalisation and staff care:** for impact, efficiency, motivation, responsibility and reputation.
- 6. Develop a new three year strategic framework (2026-2028).**

Statement of Financial Activities

In 2024 income increased to £864,037 compared to £828,357 in 2023. This growth was led by an increase in legacy income to £48,974 (2023 £22,355). We also saw an increase in the largest element of our income, donations from individuals, to £343,874 (2023 £315,797). Total grant and trust income had a similar increase to £267,932 (2023: £245,569). Although income performance was strong in these areas a decrease continued in donations received from churches to £162,054 (2023: £175,187). We remain very grateful to all of our financial supporters for enabling our work.

Expenditure decreased at £964,378 (2023: £986,888); this reflected the effort to reduce the cost base overall. This included the planned reorganisation and a focus on fundraising activity.

A ROCHA UK

Year Ended 31 December 2024

DIRECTORS' AND TRUSTEES' REPORT (continued)

The bulk of expenditure continues to be in our work with churches due to investment in the Eco Church platform and staff to allow us to support the increasing number of participants in the scheme. This is followed by expenditure on Conservation and Education. Levels of expenditure on both were stable, there was increased investment in supporting Christian environmental leaders.

Balance Sheet

The key changes in the balance sheet are a reduction in fixed assets to £102,507 (2023: £141,012) mainly due to the depreciation of lease improvements in our office. An increase in prepayments and accrued income relating to the accrual of £36,000 of legacy and grant income at year end. An increase in restricted funds £124,927 (2023 £76,978) due to receipt of restricted grant income in the last months of the year, to be utilised in 2025. There is an overall decrease in net assets due to the operating loss in the year.

Principal Risks and Uncertainties

The Board of Trustees is responsible for overseeing the charity's risk management activities. Detailed consideration of risk is delegated to the Standing Committee, which is assisted by the charity's management in reviewing this matter and reporting to the Board. Trustees review the risks to which the organisation is exposed throughout the year, both at the Standing Committee and at full Board meetings.

A risk register is regularly reviewed by management and trustees and updated as appropriate. The risks cover all potential threats to the charity, including financial, legal, operational, governance and reputational. Mitigating strategies and/or contingency plans, controls and actions are in place for these and other risks identified. Through the risk management process established for the charity, the trustees are satisfied that the major risks have been identified and processes for addressing them have been implemented.

The major medium-term risk ARUK faces is income shortfall. The charity obtains the majority of its income from non-statutory sources, and this can fluctuate year by year. The charity mitigates this risk by developing and maintaining a range of income sources, and through rigorous monitoring of income and expenditure against budget. The charity maintains a level of reserves that enables it to handle these fluctuations in income without impacting service delivery in the short term. Levels of income are monitored on a monthly basis by senior staff and board members, and this has allowed early identification of shortfalls in any budgeted income stream and the taking of corresponding action to manage expenditure.

Other associated risks relate to a lack of capacity to meet increasing demand for our work in a context of rising costs, and the potential reputational impact of this.

Reserves Policy

ARUK's financial reserves are held in support of the charity's ongoing activities, recognising its commitment to employed staff, the lack of substantial multi-year income, and the uncertainty and fluctuation of income in relation to appeals, seasonal donations and legacies.

The formula adopted for calculating reserves compares the amount of free unrestricted reserves (that is, unrestricted reserves excluding fixed assets and loans secured thereon) at the year end with the approved budgeted expenditure for the following year, excluding budgeted spend of a restricted nature. The planned level for this purpose is in the range of 3 to 6 months of annual expenditure. The policy shall be monitored, and reviewed by the trustees regularly when the draft Annual Report and Financial Statements are presented for approval.

The trustees are aware that the reserves are outside of this range at December 2024, when compared with the budgeted expenditure. The underlying financial position remains strong, and the board have set a surplus budget for the 2025 financial year as the first step towards rebuilding reserves over the next three years.

A ROCHA UK

Year Ended 31 December 2024

DIRECTORS' AND TRUSTEES' REPORT (continued)

Reserves at 31 December 2024

Free unrestricted reserves (that is, unrestricted reserves excluding tangible fixed assets and loans secured thereon) at 31 December 2024 totalled £99,274 (2023: £209,059). These represented 1.5 months of the £898,097 budgeted expenditure for 2025, excluding expenditure of a restricted nature. In 2023, the reserves represented 2.6 months of the budgeted expenditure. Restricted funds, representing restricted income received but not yet spent, were £124,927 (2023: £76,978).

Going Concern

ARUK has a strong and diverse income stream including individual donors, churches and grant making bodies. Over recent years income has grown consistently, and key grants are on a multi-year basis. Reserves have fallen below the target reserves level due to slower income growth than was anticipated in the first part of the five-year budget cycle and weaker performance than expected. In response to this, the board undertook an external fundraising review and in early 2024 carried out a restructuring programme to bring expenditure in line with income and to enable them to set a surplus budget in 2025. This year's accounts reflect some of the one-off costs of this restructuring.

The charity's strong income stream and lack of any debt, show the underlying financial position remains strong and the board are confident in its ability to rebuild the reserve margin over the coming years. Therefore, at the balance sheet date the trustees consider that there are no material uncertainties about the ability of ARUK to continue as a going concern. Future cash flow forecasts and budgets indicate that the charity will continue to operate and settle liabilities as they fall due for the foreseeable future.

Fundraising

ARUK understands its duty to protect the public, including vulnerable people, from unreasonably intrusive or persistent fundraising approaches and undue pressure to donate. The charity does not use external fundraising agencies for either telephone or face-to-face campaigns and received no fundraising complaints during the year (2023: none).

Structure and Governance

Nature of the Charity

ARUK 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 its members (who are the trustees) is limited to £1.

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.

There is currently no legal membership scheme as may be established under the Memorandum and Articles of Association.

ARUK is completely independent in its governance and finances but shares a common vision with the worldwide A Rocha family, defined in a covenant. The family shares a secretariat and facilitating body, A Rocha International ("ARI", formerly The A Rocha Trust), also registered in the UK. The two charities have agreed and signed an appropriate Memorandum of Understanding.

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Year Ended 31 December 2024

DIRECTORS' AND TRUSTEES' REPORT (continued)

A Rocha UK acts as an agent for ARI regarding the receipt and banking of funds from UK donors intended for the support of ARI and other A Rocha organisations. In 2024, income receivable by A Rocha UK under this agreement (including Gift Aid tax repayment claims) was £8,680 (2023: £11,094) for ARI and £463 (2023: £16,531) for other A Rocha organisations. These funds are accounted for carefully and are paid over on a regular basis, usually quarterly. They do not form part of the financial statements of A Rocha UK.

Shared A Rocha values

ARUK seeks to express its charitable objectives through five core commitments which are value statements agreed by, and shared across, the worldwide family of A Rocha organisations. These are:

- Christian – We follow Jesus Christ, who created the world and calls us to care for it.
- Conservation – We protect and restore nature and are committed to local places and people over the long term.
- Community – We invest in good relationships through our commitment to God, one another and the wider creation.
- Cultural Diversity – We celebrate the insights, perspectives and solutions offered by our diverse cultures.
- Collaboration – We seek to work with anyone who shares our vision.

Organisation structure and personnel

The Board holds four core meetings a year and additional meetings are held as necessary to focus on particular topics. A Standing Committee of the Board, chaired by the treasurer, meets shortly before each Board meeting to advise and, where appropriate, make decisions within authority delegated by the Board; its members are indicated by (SC) in the list of trustees on page 2.

ARUK has an open recruitment process for the appointment of new trustees. The skill set and experience of the Board of Trustees is reviewed against the needs of the charity, and where appropriate, new trustees are recruited to meet these needs. Trustees serve an initial term of three years and are then eligible for re-election. When new trustees are appointed, they are provided with an induction including governance, the charitable objects, strategy and plans.

The key management personnel of the charity are the trustees and the senior management team directing and controlling, running and operating the charity. All trustees give of their time freely and no trustee received remuneration in the year.

Pay levels for senior staff, including the CEO, are reviewed annually by the Standing Committee in accordance with the staff pay framework and policy. A formal salary policy, developed in 2020, was implemented in 2021 for all staff salaries with the exception of the CEO, which is set by the Board.

Day to day management is delegated to the Chief Executive Officer, Andy Atkins and the senior management team. Members of the senior management team were Carolyn Munday (Finance and Resources Director), Andy Lester (Conservation), Helen Stephens (Churches) and Jo Herbert-James (Engagement, employed in a consultancy capacity).

The list of trustees holding office during 2024 is given on page 2.

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Year Ended 31 December 2024

DIRECTORS' AND TRUSTEES' REPORT (continued)

Trustees' responsibilities

The trustees (who are also directors of A Rocha UK for the purposes of company law) are responsible for preparing the Trustees' Report (including the Strategic Report and Directors' Report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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. 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 2019 (FRS 102).
- make judgements and estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- 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, and the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

The trustees are responsible for ensuring that in its conduct and operation the charitable company applies financial and other controls which conform to the requirements both of propriety and good financial management.

In so far as the trustees are aware:

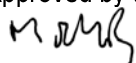
- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

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

Small company exemptions

The report has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006.

Approved by the Board of Trustees on 23rd June 2025 and signed on its behalf by:



Mike Perry (Jul 1, 2025, 5:49pm)

.....
Rev Dr M J M Perry
Trustee

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024

Opinion

We have audited the financial statements of A Rocha UK (the 'charitable company') for the year ended 31 December 2024 which comprise Statement of Financial Activities (incorporating the income & expenditure account), the Balance Sheet, the Statement of Cash Flows and the related notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (UK Generally Accepted Accounting Practice).

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 2024, 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; 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.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' (who are also the directors of the company for Company Law purposes) use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees' annual report (incorporating the directors' report), other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 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 directors' 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 take advantage of the small companies' exemption in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, 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, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the Company and the sector in which it operates and considered the risk of the Company not complying with the applicable laws

A ROCHA UK

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

and regulations including fraud; in particular those regulations directly related to the financial statements, including financial reporting, and tax legislation. In relation to the operations of the Charitable Company this included compliance with the Companies Act 2006, the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

The risks were discussed with the audit team and we remained alert to any indications of non-compliance throughout the audit. We carried out specific procedures to address the risks identified. These included the following:

Reviewing minutes of Board meetings, reviewing any correspondence with the Charity Commission, agreeing the financial statement disclosures to underlying supporting documentation, and making enquiries of management and officers of the Charitable Company.

To address the risks of management override of controls, we carried out testing of journal entries and other adjustments for appropriateness. We also assessed management bias in relation to the accounting policies adopted and in determining significant accounting estimates.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the FRC's website at: <https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for>

This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Michael Cooper-Davis FCCA ACA (Senior Statutory Auditor)

For and on behalf of
Price Bailey LLP,
Chartered Accountants
Statutory Auditors
24 Old Bond Street
London
W1S 4AP

Date: 11 July 2025

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STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
INCOME					
Donations and legacies	2	640,168	202,102	842,270	789,099
Other trading activities	4	12,146	-	12,146	33,343
Investment income	3	9,621	-	9,621	5,915
Total income		661,935	202,102	864,037	828,357
EXPENDITURE					
Raising Funds	5	116,860	-	116,860	102,644
Charitable activities	6	693,365	154,153	847,518	884,244
Total expenditure		810,225	154,153	964,378	986,888
Net (expenditure)/income for the year		(148,290)	47,949	(100,341)	(158,531)
Realised gains on investments		-	-	-	19,927
Net movement in funds		(148,290)	47,949	(100,341)	(138,604)
RECONCILIATION OF FUNDS					
Total funds brought forward		350,071	76,978	427,049	565,653
TOTAL FUNDS CARRIED FORWARD	15	201,781	124,927	326,708	427,049

All income and expenditure has arisen from continuing activities.

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes to the accounts are shown on pages 18 to 30 and form an integral part of these financial statements.

A ROCHA UK
(Company number: 4210929)

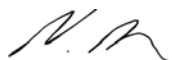
BALANCE SHEET
AS AT 31 DECEMBER 2024

		2024		2023	
	Note	£	£	£	£
FIXED ASSETS					
Tangible fixed assets	10		94,890		125,778
Intangible Fixed assets	11		7,617		15,234
Investment assets	12		-		-
CURRENT ASSETS					
Debtors	13	58,586		22,114	
Cash at bank and in hand		228,863		341,624	
TOTAL CURRENT ASSETS		287,449		363,738	
LIABILITIES					
Creditors: amounts falling due within one year	14	(63,248)		(77,701)	
NET CURRENT ASSETS			224,201		286,037
TOTAL ASSETS LESS CURRENT LIABILITIES			326,708		427,049
Total net assets			326,708		427,049
The funds of the charity					
Unrestricted funds:					
General fund			99,274		209,059
Designated fund			102,507		141,012
			201,781		350,071
Restricted funds			124,927		76,978
TOTAL FUNDS	15		326,708		427,049

The attached notes on pages 18 to 30 form part of these financial statements.

These financial statements have been prepared in accordance with special provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees on 23rd June and signed on their behalf by:



..Nick Baker (Jun.30, 2025, 2:53pm).....

N Baker
Treasurer

A ROCHA UK

STATEMENT OF CASH FLOWS AS AT 31 DECEMBER 2024

	2024 £	2023 £
Reconciliation of net income to net cash flow from operating activities		
Net (expenditure) for the reporting period (<i>as per the Statement of Financial Activities</i>)	(100,341)	(138,604)
Adjustments for:		
Depreciation charges	30,888	29,360
Amortisation charges	7,618	7,618
Interest receivable	(9,621)	(5,915)
Decrease in stock	-	685
Decrease/(Increase) in debtors	(36,473)	11,960
Increase/(Decrease) in creditors	(14,454)	3,487
Net cash used in operating activities	(122,382)	(91,412)
Cash flows from investing activities:		
Net cash provided by/(used in) investing activities:		
Interest received	9,621	5,915
Acquisition of intangible fixed assets	-	(13,252)
Disposals of investments	-	269,029
(Gain) on sale of investments	-	(19,927)
Net cash provided by/(used in) investing activities	9,621	241,765
Change in cash and cash equivalents during the period:	(112,761)	150,356
Cash and cash equivalents at the beginning of the period:		
Cash at bank and in hand	341,624	191,268
Cash and cash equivalents at the end of the period:		
Cash at bank and in hand	228,863	341,624

The notes to the accounts are shown on pages 18 to 30 and form part of these financial statements.

A ROCHA UK

NET DEBT RECONCILIATION AS AT 31 DECEMBER 2024

	As at 01/01/ 2024 £	Cash flows £	Other Charges £	As at 31/12/2024 £
Cash	341,624	(112,761)	-	228,863
Total	<u>341,624</u>	<u>(112,761)</u>	<u>-</u>	<u>228,863</u>
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>

The notes on pages 18 to 30 form part of these financial statements.

A ROCHA UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1. ACCOUNTING POLICIES

1.1 General information

A Rocha UK is a charitable company limited by guarantee incorporated in England, Wales and Scotland. 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 80 Windmill Road, Brentford, UK, TW8 0QH. The principal activity of the charity is environmental conservation and education run with Christian values.

1.2 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 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended)

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.

1.3 Going Concern

At the balance sheet date, the reserves are outside of the reserves policy. As discussed in the Trustees Annual Report, the charity's strong income stream and lack of any debt show that the underlying financial position remains strong and the trustees are confident in the plans to rebuild the reserve margin over the coming years. Therefore, the trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

Future cash flow forecasts, and budgets indicate that the charity will retain the ability to continue to operate and to settle liabilities as they fall due for the foreseeable future.

1.4 Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. There are no material judgements or key sources of estimation uncertainty in these financial accounts.

1.5 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 income and income from fundraising activities are recognised when receivable on the basis of when the services are provided, or the events take place.

A ROCHA UK

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2024

For legacies, entitlement is taken on a case-by-case basis as the earlier of the date on which: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and there is an expectation that a distribution will be made. If the legacy is in the form of an asset other than cash or an asset listed on a recognised stock exchange, recognition is subject to the value of the asset being able to be reliably measured and title to the asset has passed to the charity. Where legacies have been notified to the charity or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

1.6 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.

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 and direct staff costs are allocated based on an estimate of staff time.

Support costs are allocated on the basis of the proportion of direct staff costs. This comprises those costs which are incurred in support of expenditure on the objectives of the charity and include governance costs, finance and office costs

1.7 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or valuation on transition less depreciation. Assets costing less than £1,000 are not capitalised. Assets are reviewed for impairment if circumstances indicate their value in the accounts may exceed their net realisable value and value in use.

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 land	Not depreciated
Land improvements	20 years straight line
Leasehold improvement	5 years straight line
Office equipment	4 years straight line

A ROCHA UK

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2024

1.8 Intangible fixed Assets and amortisation

Intangible fixed assets are stated at cost or valuation on transition less amortisation. Assets costing less than £1,000 are not capitalised. Assets are reviewed for impairment if circumstances indicate their value in the accounts may exceed their net realisable value and value in use. Amortisation is provided, on completion, at rates calculated to write off the cost less estimated realisable value of each asset over its expected useful life, as follows:

Computer software 3 years straight line

1.8 Investments

Fixed asset investments are stated at market value in accordance with SORP 2019. The Statement of Financial Activities includes gains and losses arising from the revaluation of investments. Cash and cash funds held by investment managers is recognised as a part of investments.

1.9 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.

1.10 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.

1.11 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Accrued income is included at the best estimate of the amounts receivable at the balance sheet date.

1.12 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition, opening of the deposit or similar account.

1.13 Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due. Accrued expenditure is included at the best estimate of the amounts payable at the balance sheet date, after allowing for any trade discounts due.

A ROCHA UK

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2024

1.14 Taxation

A Rocha UK meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part II of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively for charitable purposes.

1.16 Financial instruments

The charity only has financial assets and financial liabilities 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. Tangible fixed assets are recorded at depreciated historical cost and investment are held at fair value. All other assets and liabilities are recorded at cost, which is their fair value

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £
Gift aid donations including tax recoverable	232,005	6,700	238,705
Other donations	282,879	3,780	286,659
Grant and Trust income	76,310	191,622	267,932
Legacies receivable	48,974		48,974
Total	640,168	202,102	842,270

Prior Year	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £
Gift aid donations including tax recoverable	177,860	9,820	187,680
Other donations	256,526	76,969	333,495
Grant and Trust income	60,945	184,624	245,569
Legacies receivable	19,855	2,500	22,355
Total	515,186	273,913	789,099

3. INVESTMENT INCOME

	Total 2024 £	Total 2023 £
Bank Interest	9,621	5,915
Total	9,621	5,915

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NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2024

4. OTHER TRADING ACTIVITIES

	Total 2024 £	Total 2023 £
Sales & Royalties	11,579	32,127
Service income	567	1,216
Total	12,146	33,343

There were no restricted other trading activities in 2024 (2023: none).

5. EXPENDITURE ON RAISING FUNDS

	Direct 2024 £	Support 2024 £	Total 2024 £
Staff costs	63,994	17,121	81,115
Other costs	20,885	14,860	35,745
Total costs	84,879	31,981	116,860

Prior Year	Direct 2023 £	Support 2023 £	Total 2023 £
Staff costs	62,571	17,061	79,632
Other costs	9,352	13,660	23,012
Total costs	71,923	30,721	102,644

No expenditure on raising funds was restricted in nature 2024 (2023: NIL).

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NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2024

6. EXPENDITURE ON CHARITABLE ACTIVITIES

	Direct 2024 £	Support 2024 £	Total 2024 £
Conservation and Education	191,527	81,781	273,308
Eco Church	262,327	102,753	365,080
Supporting Christian environmental leaders	55,270	21,515	76,785
Individuals	98,729	33,616	132,345
Total	607,853	239,665	847,518
Prior year	Direct 2023 £	Support 2023 £	Total 2023 £
Conservation and Education	197,024	80,698	277,722
Eco Church	272,386	104,081	376,467
Supporting Christian environmental leaders	55,684	16,615	72,299
Individuals	117,186	40,570	157,756
Total	642,280	241,964	884,244

The above included £693,365 (2023: £623,304) of unrestricted expenditure and £154,153 (2023: £260,940) of restricted expenditure. Restricted expenditure is limited to costs which were used to deliver restricted activities.

7. SUPPORT COSTS

	Total 2024 £	Total 2023 £
Staff costs	145,429	151,438
Staff & volunteer development	2,333	3,012
External accounting and payroll	3,961	3,307
Telephone, stationery and IT	31,785	29,168
Travel and subsistence	85	169
Premises costs	34,827	33,003
Other costs	6,784	6,047
Depreciation	29,087	26,958
Governance costs:		
Legal and professional fees	4,376	5,530
Audit fees	12,979	13,662
Trustees' expenses	-	391
Total	271,646	272,685

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NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2024

8. NET INCOME

	2024 £	2023 £
This is stated after charging:		
Depreciation	30,888	29,360
Amortisation	7,617	7,618
Auditors' remuneration	12,979	13,662
Operating lease expense	25,398	25,398
	<u> </u>	<u> </u>

9. STAFF COSTS

	2024 £	2023 £
Wages and salaries	608,808	615,355
National Insurance	42,671	49,610
Pension contributions	37,505	41,868
	<u> </u>	<u> </u>
Total	688,984	706,833
	<u> </u>	<u> </u>

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

	2024 Headcount	2024 FTE	2023 Headcount	2023 FTE
Management team	4	3	5	4
Other	16	12	18	14
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	20	15	23	18
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

One employee received remuneration during the year amounting to more than £80,000 but less than £90,000, excluding employer pension contributions (2023: one employee earning more than £80,000 but less than £90,000).

The key management personnel are considered to be the trustees and the 5 members of the senior management team, including one member who was employed in a consultancy capacity (2023: 5). The total staff costs, including pension contributions, relating to these key management personnel were £245,386 (2023: £252,786).

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NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2024

10. TANGIBLE FIXED ASSETS

	Freehold land £	Land improvements £	Leasehold equipment £	Office £	Total £
Cost or valuation					
At 1 January 2024	46,288	67,653	128,739	7,418	250,098
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 December 2024	46,288	67,653	128,739	7,418	250,098
Depreciation					
At 1 January 2024	-	45,017	75,446	3,857	124,320
Charge for the year	-	1,157	27,545	2,186	30,888
Disposals	-	-	-	-	-
At 31 December 2024	-	46,174	102,991	6,043	155,208
Net book value					
At 31 December 2024	46,288	21,479	25,748	1,375	94,890
At 31 December 2023	46,288	22,636	53,293	3,561	125,778

The charity's land at Foxearth Meadows continues to be held at its historic cost of £46,288 (2023: £46,288).

11. INTANGIBLE FIXED ASSETS

	Computer software £	Total £
Cost:		
At 1 January 2024	22,582	22,582
Additions	-	-
Disposals	-	-
At 31 December 2024	22,852	22,852
Amortisation:		
At 1 January 2023	7,617	7,617
Charge for the year	7,618	7,618
At 31 December 2024	15,235	15,235
Net book value:		
At 31 December 2024	7,617	7,617
At 31 December 2023	15,234	15,234

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NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2024

12. Investments

	2024 £	2023 £
LISTED INVESTMENTS		
At market value:		
As at 1 January 2024		249,102
Additions during year	-	-
Disposals	-	(269,029)
Realised Gain on investments	-	19,927
Unrealised (Losses) on investments	-	-
	<u>-</u>	<u>-</u>
At 31 December 2024	<u>-</u>	<u>-</u>

13. DEBTORS

	2024 £	2023 £
Prepayments and accrued income	58,586	22,114
Total	<u>58,586</u>	<u>22,114</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	16,937	9,395
Taxation and social security	9,449	12,411
Other creditors	4,071	4,842
Accruals	32,791	51,053
Total	<u>63,248</u>	<u>77,701</u>

During the year, the charity collected donations and associated Gift Aid as agent for A Rocha International and other international A Rocha organisations and passed these on net of a service charge. Total monies collected totalled £9,143 for the year ended 31 December 2024 (2023: £27,625). The total creditor to A Rocha International equated to £1,287 as at 31 December 2024 (2023: £13,124).

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NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2024

15. MOVEMENT ON FUNDS

Current year:	At 1 Jan 2024 £	Income £	Expenditure £	Transfers £	At 31 Dec 2024 £
Unrestricted funds:					
General funds:	209,059	661,935	(810,225)	38,505	99,274
Fixed Assets Designated fund	141,012	-	-	(38,505)	102,507
	350,071	661,935	(810,225)	-	201,781
Restricted funds:					
Conservation Reserves	1,066	11,200	(1,766)	-	10,500
Conservation and Education	-	3,780	(3,780)	-	-
Eco Church	75,912	171,122	(142,607)	-	104,427
Convening	-	10,000	-	-	10,000
Communications	-	6,000	(6,000)	-	-
	76,978	202,102	(154,153)	-	124,927
Total funds	427,049	864,037	(964,378)	-	326,708
Prior Year:	At 1 Jan 2023 £	Income £	Expenditure £	Transfers £	At 31 Dec 2023 £
Unrestricted funds:					
General funds:	501,648	574,371	(725,948)	(141,012)	209,059
Fixed Assets Designated fund	-	-	-	141,012	141,012
	501,648	574,371	(725,948)	-	350,071
Restricted funds:					
Conservation Reserves	1,243	14,727	(14,904)	-	1,066
Conservation and Education	-	5,475	(5,475)	-	-
Partners in Action	5,000	12,731	(17,731)	-	-
Eco Church	57,762	233,011	(214,861)	-	75,912
Wild Christian	-	5,469	(5,469)	-	-
Convening	-	2,500	(2,500)	-	-
	64,005	273,913	(260,940)	-	76,978
Total funds	565,653	848,284	(986,888)	-	427,049

In 2024 the restricted funds are all dedicated to funding the specific ongoing costs of the charity as indicated above. There are no long-term holdings within the restricted funds which represent timing differences.

A designated fund was introduced in 2023 representing Fixed Assets.

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NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2024

Conservation Reserves

Developing our two nature reserves as sites that demonstrate models of high quality, scientifically based conservation.

Conservation and Education

The core of this strand of work is developing our two nature reserves for the enjoyment and education of local communities, plus the Partners in Action programme, convening and advising Christian land managers on the management of their land for nature, and the environmental education of visitors to their organisations.

Partners in Action

The development and support of our Partners in Action Network, and the implementation of our Target 25 project, shared by us and our partners to help engage our different audiences in practical conservation.

Eco Church

The work of the Eco Church programme supports churches in engaging in deliberate and on-going action to care for nature practically on church premises, in the community and by using their voice. It is supported by grants from a number of churches and other organisations. Notably a significant multi-year grant from the Church of England.

Wild Christian

The Wild Christian programme is aimed at facilitating comprehensive action for nature by individuals.

Convening

The Convening programme seeks to engage Christian environmental leaders through a range of activities, seeking to grow and support a group of individuals to influence those around them in whatever sphere they find themselves in.

Communications

Our communications capacity supports all our programmes (see above), among other things, managing the website, producing a suite of regular emails for general and programme audiences, and managing our social media channels.

The fund transfers line represents unrestricted funds used to cover the expenditure, net of the purchase of fixed assets from restricted income.

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NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2024

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Current year:	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	94,890	-	94,890
Intangible fixed assets	7,617	-	7,617
Net current assets	99,274	124,927	224,201
Total	201,781	124,927	326,708
Prior year:	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	125,778	-	125,778
Intangible fixed assets	15,234	-	15,234
Net current assets	209,059	76,978	286,037
Total	350,071	76,978	427,049

17. OPERATING LEASES

As at the balance sheet date, the charity was committed under non-cancellable operating leases to make the following annual minimum payments:

Land & Buildings	2024 £	2023 £
Not later than 1 year	22,082	24,292
Later than 1 year and not later than 5 years	-	22,082
Other	2024 £	2023 £
Not later than 1 year	-	1,058
Later than 1 year and not later than 5 years	-	530
Total	22,082	47,962

The other operating lease is in respect of the photocopier.

A ROCHA UK

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2024

18. PENSION COSTS

The charitable company operates a defined contribution pension scheme. Pension costs for the year have been charged at £37,505 (2023: £41,868) as outlined above. At the year end, £4,071 was owed to the scheme (2023: £4,841).

19. RELATED PARTY TRANSACTIONS

During the year, no trustees received any remuneration or benefits (2023: NIL).

One trustee received reimbursement of travel and meeting expenses amounting to £80 (2023: one, £198). These amounts relate to reimbursements of costs when the trustee was acting only as a volunteer.

Eight trustees made donations without conditions attached totalling £2,655 (2023: seven trustees £2,635).

Throughout the year, the Charity continued its affiliation with A Rocha International, another UK based charity. The Charity incurred £NIL in affiliation fees (2023: £10,000) and there were no other related party transactions made in the year.

There were no further related parties in the year (2023: none).

20. CAPITAL COMMITMENTS

Capital commitments contracted but not provided for in the financial statements are NIL (2023: NIL).

21. CONTINGENT ASSET

The charity has been notified of a potential legacy which does not meet the conditions for recognition as income at the balance sheet date. The value of these gifts is uncertain, and the charity is unable to make an estimate (2023: NIL). The charity is extremely grateful to all the generous donors who support it through gifts in wills.

A ROCHA UK

England & Wales - Charity number 1089276

Accounts

Company Number: 4210929
Registered Charity No: 1089276 (England & Wales)
SC042147 (Scotland)

A ROCHA UK

**TRUSTEES' REPORT
AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
31 DECEMBER 2023**

A ROCHA UK

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A ROCHA UK

Year Ended 31 December 2023

DIRECTORS' AND TRUSTEES' REPORT

Trustees

N A W Baker SC, (Treasurer from 17 June 2023)
Prof C Beale SC
H V R Billam SC
Prof J Carter (appointed 25 November 2023)
J R Eames-Petersen, Treasurer SC (retired 17 June 2023)
S K Emmett (appointed 10 February 2024)
B R John
G S Jones (appointed 25 November 2023)
R Kirby
Dr T A C Lamont (appointed 25 November 2023)
Dr I K Moore (appointed 25 November 2023)
J Moore
Rev Dr M J M Perry Chairperson, SC
R M Thornbury

(SC) - member of Standing Committee

Company number 4210929

Charity Numbers 1089276 (England & Wales)
SC042147 (Scotland)

Registered Office 80 Windmill Road
Brentford
TW8 0QH

Chief Executive Officer Andy Atkins

Independent Auditors Price Bailey LLP
24 Old Bond Street
London
W1S 4AP

Principal Bankers CAF Bank Limited
Kings Hill
West Malling
Kent
ME19 4TA

DIRECTORS' AND TRUSTEES' REPORT (continued)

Preface:

Since A Rocha UK was formed in 2001, global and UK environmental trends have worsened with evidence of accelerating climate change, biodiversity decline and pollution to name just three areas. This has profound implications for current and future generations and for nature. Not surprisingly, there is growing anxiety and despair, particularly among younger people facing a future of climate disruption and nature loss. Fortunately, there are solutions. These include everything from practical conservation techniques to renewable energy technologies, changes in diet to changes in how we run our economies. But all require changes in understanding and behaviour, from the general public and business to governments. And this requires all sectors of society to engage urgently in the challenge of slowing and reversing environmental damage, changing their own practices and using whatever assets they have to accelerate positive change.

Christians and churches are a significant sector of UK society, with unique assets which could be deployed to help address the ecological crisis. These include 50,000 churches, most with buildings and many with land, local presence throughout the country, financial assets, 3-4 million regular members, and strong connections into local as well as the international community. This gives Christians and Churches potential to make a significant difference if they act intentionally, together, to slow and reverse environmental damage and to influence wider society to do the same.

Yet Churches and Christians are extremely diverse in culture, political views, and readiness to act on the environment. What is needed is an independent Christian body to work with all denominations and branches to motivate and enable them to act on the environment. As the UK's only national Christian nature conservation charity, this is the task A Rocha UK has now set itself. Our mission is to equip Christians and Churches to protect and restore the environment - for God, nature and all people.

This is a report on the charity's work and finances in 2023, with a summary of plans for the future.

Introduction

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 2023. The Reference and Administrative Details on page 2 form part of this report.

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 2019) (Charities SORP (FRS 102)).

Charity's 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 complied with the duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'.

DIRECTORS' AND TRUSTEES' REPORT (continued)

How our charitable activities fulfil our objectives

Our main mission or aim, supporting the objectives stated above, is summarised as:

To equip Christians and Churches to protect and restore the environment – for God, nature and all people

The issues we address: We seek to tackle key environmental issues such as biodiversity and habitat loss, climate change, resource overuse and waste, and the drivers of those in human behaviour and economic and cultural systems.

The difference we want to make:

Our four priority goals for the 2021 to 2025 period are to:

1. At least 75,000 acres of land owned by UK churches, Christian organisations and individuals will be managed for nature.
2. At least 25% of churches in the UK will be engaged in deliberate and on-going action to care for nature practically on church premises, in the community and by using their voice
3. At least 50,000 individual Christians will be equipped to act routinely caring for nature through their practical actions at home, in the community and by using their voice
4. At least 500 emerging or established Christian environmental leaders will be equipped and supported to achieve faster action to protect nature within their own spheres of influence

How our activities deliver on our charitable objectives: We fulfil our charitable objectives through activities organised in two broad areas, engagement and conservation. Each area contributes to all four objectives, but they do so in different ways.

Engagement encompasses our work with broad national audiences – churches, families, and individual supporters. Key components of this work are developing and running programmes for these subsections of our broad audience of churches and Christians. Key programmes are Eco Church, for grass-roots churches, Wild Christian, for individuals and families, Convening, for Christians in environmental leadership, and publications and events serving all audiences. Publications include our flagship magazine Root and Branch, the eNews bulletin, and the website. Our Engagement department also oversees our fundraising work.

Our conservation and demonstration work encompasses the practical conservation work we do ourselves on our reserves, and the support we give to our conservation partners, alongside the place-specific education work we and they do on or around those conservation sites. Key components of this work are the development and maintenance of the Wolf Fields and Foxearth Meadows reserves for nature and people (including educational activities), the development and support of our Partners in Action network, and the development and implementation of our Target 25 project - shared by us and our partners, to help engage our different audiences in practical conservation.

In all of our programmes, we encourage an understanding of the relevance of the Christian faith to the environment, we provide information and analysis to educate people of the ecology and the environment, and we provide ideas and tools to enable these audiences to take practical action themselves.

A Rocha UK benefits from the work of many volunteers across our programmes, including volunteer speakers, volunteers working at our reserves, ecological advisors and 'office' volunteers undertaking speaker coordination and organisational development projects. Numbers fluctuate but during 2023 we benefited from the time and commitment of at least 50 volunteers. We are very grateful for all of their contributions; without them our work would not be possible.

DIRECTORS' AND TRUSTEES' REPORT (continued)

Progress on delivering our work programmes and organisational priorities for 2023

1. Increase the depth of impact of our external programmes - Partners in Action, Eco Church, Wild Christian and Convening/Influencing - towards the achievement of our 5 year goals on land, churches, individuals and Christian environmental leaders.

In 2023 we made considerable progress in increasing the numbers of individuals, churches and Christian organisations with land participating in our programmes. We also developed new activities in each programme to increase the range of support we give to participants and enable them to deepen their understanding of nature conservation and skills for taking action. Below we summarise developments on each programme.

Conservation/Partners in Action

A Rocha UK's Partners in Action programme is now the primary framework for our in-depth conservation work. Our own two reserves - Foxearth Meadows in Essex, and Wolf Fields in London - are part of this network, which we also coordinate and facilitate.

In 2023, the number of organisations participating in the scheme grew from 38 to 50 sites and a total 7,644 acres (up from 3,958 acres) managed for nature and, increasingly, for cutting carbon. The sites are across all UK geographical areas and two overseas or crown territories including seven in Scotland, three in Wales, six in Northern Ireland. A Rocha UK delivered five training events for the network covering a diversity of areas including wetland management, planting native trees and establishing wildflower areas.

One key part of deepening understanding and skills for conservation has been through our Target 25 scheme. Through this, participants are focusing on managing 25 declining habitats, species groups and species. This reached a new milestone in 2023, with every partner covering at least one of the 25 species, species groups or habitats, and many covering several.

Churches environmental action/Eco Church Programme

Eco Church is in its ninth year and has grown not just in participation but in the breadth and depth of services offered to churches of all denominations, to help them act to care for the environment in effective ways underpinned by their faith. It is now very much a national learning community and movement, not simply an 'online awards scheme', which is how it began.

We have seen significant growth in the number of churches registering for Eco Church in 2023, as well as in those obtaining awards. The numbers registered grew from 5,719 at the end of 2022 to 6,817 at the end of 2023. The number of all awarded churches grew from 2,238 to 3,129 in the same period. At the same time, there is encouraging growth in the depth of engagement on the environment by many churches, with growth in the higher awards. The number of churches which had achieved silver grew from 600 at the end of 2022 to 916 at the end of 2023, and those achieving gold grew from 31 to 42.

The Eco Church denominational award schemes (e.g. Eco Diocese) also continued to grow during the period. One very significant development has been an increased ability to engage at diocesan level with the Church of England, thanks to a grant from the Church of England which enabled us to recruit a dedicated Eco Diocese Officer in September 2023. This immediately made a significant difference to our engagement with dioceses on multiple levels, we expect to see even more fruit from this in 2024.

To facilitate churches deepening their understanding of the environment and the actions they can take for it, A Rocha UK rolled out a number of additional activities. For example, we facilitated two gold award holders' forums with an emphasis on building a learning community and assisting these churches to equip and encourage other churches. We also organised four on-line Eco Church prayer forums for those leading EC in their churches to meet online to pray together for their work locally and with a wider creation care focus. The A Rocha UK online prayer diary also provides a weekly resource to support all churches in praying for creation.

A ROCHA UK

Year Ended 31 December 2023

DIRECTORS' AND TRUSTEES' REPORT (continued)

A Rocha UK collaborated again with the separate charity, Caring for God's Acre, as well as with the Church of England and Church in Wales to roll out the 'Churches Count on Nature' week in June. This encourages and equips churches to identify and register the different species of wildlife found on their premises. Participating churches recorded data on a common platform and data records have been shared with the national nature data collection centre, to contribute to ongoing research about the state of nature in the UK.

Individuals' environmental action/Wild Christian

During 2023, participation in A Rocha UK's Wild Christian programme, aimed at facilitating comprehensive action for nature by individuals, grew by more than 1,000 people, from 6,051 registered for the scheme at the end of 2022 to 7,111 by the end of 2023.

We continue to develop the regular Wild Christian ebulletin for programme participants, containing biblical reflection, ideas for practical caring for nature and the wider environment, and options for campaigning on nature and climate change. To increase the depth of engagement in nature and activity to protect it, we increased the number of face to face and online events provided through the programme, providing a greater diversity of activities and information, and opportunities to meet others and build community around joint action.

This expanded range of activities included two 'Campaign Takeaway' webinars, one about the 'nature 2030' coalition campaign and a conversation with Tina Rothery from the campaign 'Nanas Against Fracking'. There were five Wild Christian segments for in person Act for Nature Days at our reserves and with partner churches and conservation partners, to learn about campaigning for nature as Christians, and to take a live campaign action to engage their local MPs.

In April 2023 ARUK participated in the 'No Faith in Fossil Fuels' service along with representatives of many Christian relief and development charities. We brought to it a specialist input on the impact of climate change on nature, and provided a channel by which Christians passionate about nature could also add their voice to those working on climate change.

Support for Christian environmental leaders/Convening programme

In 2023 we continued to engage Christian environmental leaders through a range of activities, seeking to grow and support a group of individuals to influence those around them in whatever sphere they find themselves in. We are now in ongoing and intentional contact with a group of at least 150 Christian environmental leaders.

During the year A Rocha UK organised two high level 'Environmental Leaders Prayer Forums'. We received good feedback from both events, with participants appreciating the combination of information, a safe place to talk and pray, and useful contacts. We continued to contribute to the churches Environmental Issues Network (EIN), with a staff member serving on the steering committee helping to organise 3-4 meetings a year bringing together the environmental leads of more than 50 Christian charities, denominations and religious orders.

In September 2023, we met with other organisations that run church greening schemes, Eco Congregation in Scotland, Eco Congregation Ireland, and Cafod which runs the Live Simply scheme in a Churches Greening Schemes summit. This provided an opportunity to update each other on progress, share learning and work towards a longer-term common goal.

DIRECTORS' AND TRUSTEES' REPORT (continued)

2. Grow our supporter numbers - for voice, action and funds.

2023 saw further growth in the number of people signing up to receive communications from us, from 15,270 at the end of 2022 to 17,256, at the end of 2023, a 13% increase. The real increase was greater than this since we also carried out some data cleaning which removed all duplicate or incomplete contacts. And the growth in numbers of new participants in our programmes - Eco Church, Partners in Action and Wild Christian - was healthy.

In addition, there was significant growth, compared to previous years, in the numbers of regular donors as we sought to make our need for reliable income clearer to supporters.

We put on a number of in-person and online events for supporters, enabling us to compare and contrast them in terms of the investment needed for each and the returns in terms of greater supporter engagement, including increased giving. We learned that well-crafted and followed-up online events can also be important recruiters of new supporters and donors, and we will build on this for future years. For example, nearly 300 people attended our one-hour 'Big Green Vision' webinar in November 2023, setting out our aims for the next few years, a record for us, and the event prompted many donations.

3. Improve the efficiency of ways of working, through skilling up staff on available technology and collaborative working practices, adjusting to a growing staff body and hybrid work practices.

We regularly review and improve ways of working, to be most efficient and effective with the income donated to us. Each year's business plan identifies the priorities for review and upgrading in the year ahead. Like so many organisations, post-pandemic we have had to deal with an extra layer of complexity as more staff wish to work from home, while some still prefer an office environment and community. In 2023 we focused on areas including:

- Improving hybrid working practices and skills (from transparency on who is in the office when, to sharing of office tasks, to improving our use of collaborative working technologies).
- An IT security review and recommendations implemented to improve our cyber security capability.
- A Health & Safety review with a new handbook and a training focus involving all staff.
- Upgrading our monthly income monitoring and data quality, making better use of our Supporter Database.
- A review of our e-communications, and implementation of a raft of changes, to deliver greater impact and efficiency of production.
- Review and strengthening of our procedures for developing and agreeing external public policy positions.
- A review of our fundraising strategy.
- Training a greater number of staff in use of technologies (Zoom etc) for delivering on-line events.
- Improving our project management (design, authorisation, scheduling, implementation and reporting) skill, particularly to achieve more efficient cross-departmental working and reduce 'capacity crunches'.

As a result of these and other changes, the small A Rocha UK team took another step forward in professionalisation in 2023 and in strengthening the collaborative culture and skills of our work community of staff and volunteers. We will keep a number of hybrid working practices under review as we continue to learn how to maximise the benefits and minimise the pitfalls of an increasingly distributed team, with more hybrid working.

DIRECTORS' AND TRUSTEES' REPORT (continued)

4. Grow our income and diversify funding sources for sustainability and stability, achieving 2023 income target and laying foundations for sustainable growth beyond, to ensure sustainability in a challenging environment.

In 2023 our income grew by £77,743 compared to 2022 and we saw encouraging developments in a number of income streams. The year began well, with monthly income on track in the first half of the year, yet the second half of the year experienced a marked drop in giving in one off gifts from individuals and churches. We believe that this was largely because of the external context, particularly the sharp rise in the cost of living, affecting the disposable income of individuals and churches. We are extremely grateful that the commitment of regularly donating individuals and churches was maintained, allowing us to maintain our core work without reduction in delivery of our services throughout the year.

While the overall income was below our target, we made good progress in developing some channels of income further, and testing others to continue to diversify our income sources. For example, we were successful in obtaining two new major multiyear grants, one for core funding and one for the Eco Church programme. This demonstrates the growing profile and credibility of our work with some major grant funders and is an encouragement for the future.

A second encouraging area was that of recruitment of new regular donors. In 2023, as a result of more intentional efforts and communication about our need for more predictable income, we were able to engage the highest number of new regular donors for many years.

In the autumn of 2023, we commissioned an independent external review of our fundraising strategy which reported in depth before the end of the year. Our fundraising plans for the next two years are based largely on the recommendations of that review.

Priorities for 2024

The trustees have agreed the following organisational priorities for 2024 :

1. Deepen participant engagement in all programmes for maximum impact
2. Deliver increased income, implementing the first half of a two-year funding strategy following the findings of the external fundraising review
3. Deliver a step change in supporter acquisition and development, to increase our impact for nature via individuals, churches and land managers.
4. Contribute to a growth in the A Rocha Worldwide Family strength and impact.
5. Carry out a restructure to deliver a sustainable staff capacity within available resources, including a balanced budget for 2025

Statement of Financial Activities

In 2023 income increased to £828,357 compared to £750,614 in 2022. This growth was led by grants, with a significant new multi-year grant from the Church of England. This contributed to a total grant income of £245,569 (2022: £164,450). The largest element of our income is donations from individuals £315,619 (2022 £314,851). Although income performance was generally strong, there was a decrease in donations received from churches to £175,187 (2022: £188,456). We remain very grateful to all of our financial supporters for enabling our work.

Expenditure at £986,888 (2022: £950,291) reflected increased expenditure in our work with churches due to investment in the Eco Church platform and staff to allow us to support the increasing numbers of participants in the scheme. Expenditure on other areas of charitable activity were broadly in line with 2022.

DIRECTORS' AND TRUSTEES' REPORT (continued)

Balance Sheet

The key changes in the balance sheet are a reduction in fixed assets to £141,012 (2022: 413,837). The key drivers for this have been the depreciation of lease improvements in our office and a change in investment policy. During the year the investment in the CCLA ethical investment fund was liquidated, producing a realised gain on investments during the year. This was to reflect the higher interest rates available and the need to draw on reserves during the year.

Principal Risks and Uncertainties

The Board of Trustees is responsible for overseeing the charity's risk management activities. Detailed consideration of risk is delegated to the Standing Committee, which is assisted by the charity's management in reviewing this matter and reporting to the Board. Trustees review the risks to which the organisation is exposed throughout the year, both at the Standing Committee and at full Board meetings.

A risk register is regularly reviewed by management and trustees and updated as appropriate. The risks cover all potential threats to the charity including financial, legal, operational, governance and reputational. Mitigating strategies and/or contingency plans, controls and actions are in place for these and other risks identified. Through the risk management process established for the charity, the trustees are satisfied that the major risks have been identified and processes for addressing them have been implemented.

The major medium-term risk ARUK faces is income shortfall. The charity obtains the majority of its income from non-statutory sources, and this can fluctuate year by year. The charity mitigates this risk by developing and maintaining a range of income sources, and through rigorous monitoring of income and expenditure against budget. The charity maintains a level of reserves that enables it to handle these fluctuations in income without impacting service delivery in the short term. Levels of income are monitored on a monthly basis by senior staff and board members, and this has allowed early identification of shortfalls in any budgeted income stream and the taking of corresponding action to manage expenditure. As there is always a time lag in implementing expenditure reductions the changes put in place will only be reflected during the 2024 financial year as discussed below.

Reserves Policy

ARUK's reserves are held in support of the charity's ongoing activities, recognising its commitment to employed staff, the lack of substantial multi-year income, and the uncertainty and fluctuation of income in relation to appeals, seasonal donations and legacies.

The formula adopted for calculating reserves compares the amount of free unrestricted reserves (that is, unrestricted reserves excluding fixed assets and loans secured thereon) at the year end with the approved budgeted expenditure for the following year, excluding budgeted spend of a restricted nature. The planned level for this purpose is in the range of 3 to 6 months of annual expenditure. The policy shall be monitored, and reviewed by the trustees regularly when the draft Annual Report and Financial Statements are presented for approval.

The trustees are aware that the reserves are outside of this range at December 2023, when compared with the budgeted expenditure since this includes one off restructuring costs. The underlying financial position remains strong, and they are confident in the ability to move to balanced budgets and rebuild the reserves over the coming years

A ROCHA UK

Year Ended 31 December 2023

DIRECTORS' AND TRUSTEES' REPORT (continued)

Reserves at 31 December 2023

Free unrestricted reserves (that is, unrestricted reserves excluding tangible fixed assets and loans secured thereon) at 31 December 2023 totalled £209,059 (2022: £336,909). These represented 2.6 months of the £1,030,000 budgeted expenditure for 2024, excluding expenditure of a restricted nature. In 2022, the reserves represented 4.1 months of the budgeted expenditure. Restricted funds, representing restricted income received but not yet spent, were £76,978 (2022: £64,005).

Going Concern

ARUK has a strong and diverse income stream including individual donors, churches and grant making bodies. Over recent years income has grown consistently and key grants are on a multi-year basis. Reserves have fallen below the target reserves level due to slower income growth than was anticipated in the first part of the five-year budget cycle and weaker performance than expected of the 2023 annual appeal. In response to this the board undertook an external fundraising review in 2023 and in early 2024 began a restructuring programme to ensure that expenditure reductions would lead to the 2025 budget being balanced (they anticipate a further erosion of reserves in 2024 due to one-off costs of restructuring).

The charity's strong income stream and lack of any debt, show the underlying financial position remains strong and the board are confident in its ability to rebuild the reserve margin over the coming years. Therefore, at the balance sheet date the Trustees consider that there are no material uncertainties about the ability of ARUK to continue as a going concern. Future cash flow forecasts and budgets indicate that the charity will continue to operate and settle liabilities as they fall due for the foreseeable future.

Fundraising

ARUK understands its duty to protect the public, including vulnerable people, from unreasonably intrusive or persistent fundraising approaches and undue pressure to donate. The charity does not use external fundraising agencies for either telephone or face-to-face campaigns and received no fundraising complaints during the year (2022: none).

Structure and Governance

Nature of the Charity

ARUK 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 its members (who are the trustees) is limited to £1.

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.

There is currently no legal membership scheme as may be established under the Memorandum and Articles of Association.

ARUK is completely independent in its governance and finances but shares a common vision with the worldwide A Rocha family, defined in a covenant. The family shares a secretariat and facilitating body, A Rocha International ("ARI", formerly The A Rocha Trust) also registered in the UK. The two charities have agreed and signed an appropriate Memorandum of Understanding.

A ROCHA UK

Year Ended 31 December 2023

DIRECTORS' AND TRUSTEES' REPORT (continued)

ARUK acts as an agent for ARI regarding the receipt and banking of funds from UK donors intended for the support of ARI and other A Rocha organisations. In 2023, income receivable by ARUK under this agreement (including Gift Aid tax repayment claims) was £11,094 (2022: £16,357) for ARI and £16,531 (2022: £9,201) for other A Rocha organisations. These funds are accounted for carefully and are paid over on a regular basis, usually quarterly. They do not form part of the financial statements of ARUK.

Shared A Rocha values

ARUK seeks to express its charitable objectives through five core commitments which are value statements agreed by, and shared across, the worldwide family of A Rocha organisations. These are:

- Christian – We follow Jesus Christ, who created the world and calls us to care for it.
- Conservation – We protect and restore nature and are committed to local places and people over the long term.
- Community – We invest in good relationships through our commitment to God, one another and the wider creation.
- Cultural Diversity – We celebrate the insights, perspectives and solutions offered by our diverse cultures.
- Collaboration – We seek to work with anyone who shares our vision.

Organisation structure and personnel

The Board holds four core meetings a year and additional meetings are held as necessary to focus on particular topics. A Standing Committee of the Board, chaired by the treasurer, meets shortly before each Board meeting to advise and where appropriate make decisions within authority delegated by the Board; its members are indicated by (SC) in the list of trustees on page 2.

ARUK has an open recruitment process for the appointment of new trustees. The skill set and experience of the Board of Trustees is reviewed against the needs of the charity and where appropriate new trustees are recruited to meet these needs. Trustees serve an initial term of three years and are then eligible for re-election. When new trustees are appointed, they are provided with an induction including governance, the charitable objects, strategy and plans.

ARUK trustees and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity. All trustees give of their time freely and no trustee received remuneration in the year.

Pay levels for senior staff, including the CEO, are reviewed annually by the Standing Committee in accordance with the staff pay framework and policy. A formal salary policy, developed in 2020, was implemented in 2021 for all staff salaries with the exception of the CEO which is set by the Board.

Day to day management is delegated to the Chief Executive Officer, Andy Atkins. His senior staff were Carolyn Munday (Finance and Resources Director), Andy Lester (Conservation), Helen Stephens (Churches) and Sandi Filby (Fundraising and Supporter Relations).

The list of trustees holding office during 2023 is given on page 2.

DIRECTORS' AND TRUSTEES' REPORT (continued)

Trustees' responsibilities

The trustees (who are also directors of A Rocha UK for the purposes of company law) are responsible for preparing the Trustees' Report (including the Strategic Report and Directors' Report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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. 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 2019 (FRS 102).
- make judgements and estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- 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, and the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

The trustees are responsible for ensuring that in its conduct and operation the charitable company applies financial and other controls which conform to the requirements both of propriety and good financial management.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

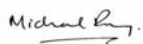
The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small company exemptions

The report has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006.

31 July 2024

Approved by the Board of Trustees on 2024 and signed on its behalf by:



Mike Perry (Aug 8, 2024, 1:07pm)

Rev Dr M J M Perry
Chairperson

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

Opinion

We have audited the financial statements of A Rocha UK (the 'charitable company') for the year ended 31 December 2023 which comprise Statement of Financial Activities (incorporating the income & expenditure account), the Balance Sheet, the Statement of Cash Flows and the related notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (UK Generally Accepted Accounting Practice).

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 2023, 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; 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.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' (who are also the directors of the company for Company Law purposes) use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees' annual report (incorporating the directors' report), other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial

A ROCHA UK

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 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 directors' 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 take advantage of the small companies' exemption in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, 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, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the Company and the sector in which it operates and considered the risk of the Company not complying with the applicable laws

A ROCHA UK

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

and regulations including fraud; in particular those regulations directly related to the financial statements, including financial reporting, and tax legislation. In relation to the operations of the Charitable Company this included compliance with the Companies Act 2006, the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

The risks were discussed with the audit team and we remained alert to any indications of non-compliance throughout the audit. We carried out specific procedures to address the risks identified. These included the following:

Reviewing minutes of Board meetings, reviewing any correspondence with the Charity Commission, agreeing the financial statement disclosures to underlying supporting documentation, and making enquiries of management and officers of the Charitable Company.

To address the risks of management override of controls, we carried out testing of journal entries and other adjustments for appropriateness. We also assessed management bias in relation to the accounting policies adopted and in determining significant accounting estimates.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the FRC's website at: <https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for>

This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Michael Cooper-Davis FCCA ACA (Senior Statutory Auditor)

For and on behalf of
Price Bailey LLP,
Chartered Accountants
Statutory Auditors
24 Old Bond Street
London
W1S 4AP

Date: 12 August 2024

A ROCHA UK

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
INCOME					
Donations and legacies	2	515,186	273,913	789,099	718,695
Other trading activities	4	33,343	-	33,343	30,404
Investment income	3	5,915	-	5,915	1,333
Other income	5	-	-	-	182
Total income		554,444	273,913	828,357	750,614
EXPENDITURE					
Raising Funds	6	102,644	-	102,644	93,074
Charitable activities	7	623,304	260,940	884,244	857,217
Total expenditure		725,948	260,940	986,888	950,291
Net (expenditure)/income for the year		(171,504)	12,973	(158,531)	(199,677)
Realised gains on investments		19,927		19,927	-
Unrealised (losses) on investments	13	-	-	-	(26,779)
Net movement in funds		(151,577)	12,973	(138,604)	(226,456)
RECONCILIATION OF FUNDS					
Total funds brought forward		501,648	64,005	565,653	792,109
TOTAL FUNDS CARRIED FORWARD	18	350,071	76,978	427,049	565,653

All income and expenditure has arisen from continuing activities.

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes to the accounts are shown on pages 20 to 33 and form an integral part of these financial statements

A ROCHA UK
(Company number: 4210929)

BALANCE SHEET
AS AT 31 DECEMBER 2023

		2023		2022	
	Note	£	£	£	£
FIXED ASSETS					
Tangible fixed assets	11		125,778		155,138
Intangible Fixed assets	12		15,234		9,600
Investment assets	13		-		249,102
CURRENT ASSETS					
Stocks	15	-		685	
Debtors	14	22,114		34,074	
Cash at bank and in hand		341,624		191,268	
TOTAL CURRENT ASSETS		363,738		226,027	
LIABILITIES					
Creditors: amounts falling due within one year	16	(77,701)		(74,214)	
NET CURRENT ASSETS			286,037		151,813
TOTAL ASSETS LESS CURRENT LIABILITIES			427,049		565,653
Total net assets			427,049		565,653
The funds of the charity					
Unrestricted funds:					
General fund			209,059		501,648
Designated fund			141,012		-
Restricted funds			350,071		501,648
			76,978		64,005
TOTAL FUNDS	17		427,049		565,653

The attached notes on pages 20 to 33 form part of these financial statements.

These financial statements have been prepared in accordance with special provisions applicable to companies subject to the small companies' regime.

31 July 2024

The financial statements were approved by the Board of Trustees on.....and signed on their behalf by:

Michael Perry

Mike Perry (Aug 8, 2024, 1:07pm)

Rev Dr M J M Perry
Chairperson

N.A.W. Baker

Nick Baker (Jul 31, 2024, 1:05pm)

N Baker
Treasurer

A ROCHA UK

STATEMENT OF CASH FLOWS AS AT 31 DECEMBER 2023

	2023 £	2022 £
Reconciliation of net income to net cash flow from operating activities		
Net (expenditure) for the reporting period (<i>as per the Statement of Financial Activities</i>)	(138,604)	(226,456)
Adjustments for:		
Depreciation charges	29,360	30,665
Amortisation charges	7,618	-
Interest receivable	(5,915)	(1,333)
Decrease in stock	685	64
Decrease/(Increase) in debtors	11,960	(7,269)
Increase/(Decrease) in creditors	3,487	(10,665)
(Gain) on disposal of assets	-	(182)
Net cash used in operating activities	(91,412)	(215,176)
Cash flows from investing activities:		
Net cash provided by/(used in) investing activities:		
Interest received	5,915	1,333
Acquisition of tangible fixed assets	-	(21,212)
Acquisition of intangible fixed assets	(13,252)	(9,600)
Disposal proceeds from sale of fixed assets	-	182
Disposals of investments	269,029	209
(Gain) on sale of investments	(19,927)	-
Loss on investments	-	26,779
Net cash provided by/(used in) investing activities	241,765	(2,309)
Change in cash and cash equivalents during the period:	150,356	(217,485)
Cash and cash equivalents at the beginning of the period:		
Cash at bank and in hand	191,268	408,753
Cash and cash equivalents at the end of the period:		
Cash at bank and in hand	341,624	191,268

The notes to the accounts are shown on pages 20 to 33 and form part of these financial statements.

A ROCHA UK

NET DEBT RECONCILIATION AS AT 31 DECEMBER 2023

	As at 01/01/ 2023 £	Cash flows £	Other Charges £	As at 31/12/2023 £
Cash	191,268	150,353	-	341,624
Total	<u>191,268</u>	<u>150,353</u>	<u>-</u>	<u>341,624</u>

The notes on pages 20 to 33 form part of these financial statements.

A ROCHA UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES

1.1 General information

A Rocha UK is a charitable company limited by guarantee incorporated in England, Wales and Scotland. 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 80 Windmill Road, Brentford, UK, TW8 0QH. The principal activity of the charity is environmental conservation and education run with Christian values.

1.2 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 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended)

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.

1.3 Going Concern

At the balance sheet date, the reserves are outside of the reserves policy. As discussed in the Trustees Annual Report, the charity's strong income stream and lack of any debt show that the underlying financial position remains strong and the trustees are confident in the plans to rebuild the reserve margin over the coming years. Therefore, the trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

Future cash flow forecasts, and budgets indicate that the charity will retain the ability to continue to operate and to settle liabilities as they fall due for the foreseeable future.

1.4 Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. There are no material judgements or key sources of estimation uncertainty in these financial accounts.

1.5 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 income and income from fundraising activities are recognised when receivable on the basis of when the services are provided, or the events take place.

A ROCHA UK

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2023

For legacies, entitlement is taken on a case-by-case basis as the earlier of the date on which: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and there is an expectation that a distribution will be made. If the legacy is in the form of an asset other than cash or an asset listed on a recognised stock exchange, recognition is subject to the value of the asset being able to be reliably measured and title to the asset has passed to the charity. Where legacies have been notified to the charity or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

1.6 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.

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 and direct staff costs are allocated based on an estimate of staff time.

Support costs are allocated on the basis of the proportion of direct staff costs. This comprises those costs which are incurred in support of expenditure on the objectives of the charity and include governance costs, finance and office costs

1.7 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or valuation on transition less depreciation. Assets costing less than £1,000 are not capitalised. Assets are reviewed for impairment if circumstances indicate their value in the accounts may exceed their net realisable value and value in use.

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 land	Not depreciated
Land improvements	20 years straight line
Leasehold improvement	5 years straight line
Office equipment	4 years straight line

A ROCHA UK

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2023

1.8 Intangible fixed Assets and amortisation

Intangible fixed assets are stated at cost or valuation on transition less amortisation. Assets costing less than £1,000 are not capitalised. Assets are reviewed for impairment if circumstances indicate their value in the accounts may exceed their net realisable value and value in use. Amortisation is provided, on completion, at rates calculated to write off the cost less estimated realisable value of each asset over its expected useful life, as follows:

Computer software	3 years straight line
-------------------	-----------------------

1.8 Investments

Fixed asset investments are stated at market value in accordance with SORP 2019. The Statement of Financial Activities includes gains and losses arising from the revaluation of investments. Cash and cash funds held by investment managers is recognised as a part of investments.

1.9 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.

1.10 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.

1.11 Stocks

Stocks are stated at the lower of cost and net realisable value, being the estimated selling price less costs to complete and sell. Cost is based on the cost of purchases on a first in, first out basis.

At each balance sheet date, stocks are assessed for impairment. If stock is impaired, the carrying amount is reduced to its selling price less costs to complete and sell. The impairment loss is recognised immediately in the Statement of Financial Activities.

1.12 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Accrued income is included at the best estimate of the amounts receivable at the balance sheet date.

1.13 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition, opening of the deposit or similar account.

A ROCHA UK

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2023

1.14 Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due. Accrued expenditure is included at the best estimate of the amounts payable at the balance sheet date, after allowing for any trade discounts due.

1.15 Taxation

A Rocha UK meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part II of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively for charitable purposes.

1.16 Financial instruments

The charity only has financial assets and financial liabilities 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. Tangible fixed assets are recorded at depreciated historical cost and investment are held at fair value. All other assets and liabilities are recorded at cost, which is their fair value

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £
Gift aid donations including tax recoverable	177,860	9,820	187,680
Other donations	256,526	76,969	333,495
Grant and Trust income	60,945	184,624	245,569
Legacies receivable	19,855	2,500	22,355
Total	515,186	273,913	789,099
Prior Year	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £
Gift aid donations including tax recoverable	201,418	15,218	216,636
Other donations	215,424	85,457	300,881
Grant and Trust income	26,400	138,050	164,450
Legacies receivable	36,728	-	36,728
Total	479,970	238,725	718,695

Total Donations and Legacies has been redefined to include income previously defined as 'Charitable Activities'. The 2022 comparative has been restated.

A ROCHA UK

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2023

3. INVESTMENT INCOME

	Total 2023 £	Total 2022 £
Bank Interest	5,915	1,333
Total	5,915	1,333

4. OTHER TRADING ACTIVITIES

	Total 2023 £	Total 2022 £
Sales & Royalties	32,127	26,716
Service income	1,216	1,246
Other trading income	-	2,442
Total	33,343	30,404

There were no restricted other trading activities in 2023 (2022: none).

5. OTHER INCOME

	Total 2023 £	Total 2022 £
Gain from sale of fixed assets	-	182
Total	-	182

No other income relates to restricted funds (2022: none).

A ROCHA UK

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2023

6. EXPENDITURE ON RAISING FUNDS

	Direct 2023 £	Support 2023 £	Total 2023 £
Staff costs	62,571	17,061	79,632
Other costs	9,352	13,660	23,012
Total costs	71,923	30,721	102,644
Prior Year	Direct 2022 £	Support 2022 £	Total 2022 £
Staff costs	59,899	13,433	73,332
Other costs	5,891	13,851	19,742
Total costs	65,790	27,284	93,074

No expenditure on raising funds was restricted in nature 2023 (2022: NIL).

7. EXPENDITURE ON CHARITABLE ACTIVITIES

	Direct 2023 £	Support 2023 £	Total 2023 £
Conservation and Education	197,024	80,698	277,722
Eco Church	272,386	104,081	376,467
Supporting environmental Christian leaders	117,186	40,570	157,756
Individuals	55,684	16,615	72,299
Total	642,280	241,964	884,244
Prior year	Direct 2022 £	Support 2022 £	Total 2022 £
Conservation and Education	210,901	82,910	293,811
Eco Church	224,927	83,625	308,552
Supporting environmental Christian leaders	115,471	39,376	154,847
Individuals	75,700	24,307	100,007
Total	626,999	230,218	857,217

The above included £623,304 (2022: £606,742) of unrestricted expenditure and £260,940 (2022: £250,475) of restricted expenditure. Restricted expenditure is limited to costs which were used to deliver restricted activities.

A ROCHA UK

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2023

8. SUPPORT COSTS

	Total 2023	Total 2022
	£	£
Staff costs	151,438	126,782
Staff & volunteer development	3,012	11,684
External accounting and payroll	3,307	3,782
Telephone, stationery and IT	29,168	28,838
Travel and subsistence	169	443
Premises costs	33,003	36,281
Other costs	6,047	4,922
Depreciation	26,958	26,958
Governance costs:		
Legal and professional fees	5,530	4,215
Audit fees	13,662	10,800
Other fees to auditors	-	2,593
Trustees' expenses	391	204
Total	272,685	257,502

9. NET INCOME

	2023	2022
	£	£
This is stated after charging:		
Depreciation	29,360	30,665
Amortisation	7,618	-
Auditors' remuneration	13,662	10,800
Auditors' remuneration – tax assistance	-	2,593
Operating lease expense	25,398	25,600

10. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	615,355	603,287
National Insurance	49,610	50,639
Pension contributions	41,868	38,184
Total	706,833	692,110

A ROCHA UK

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2023

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

	2023 Headcount	2023 FTE	2022 Headcount	2022 FTE
Management team	5	4	5	4
Other	18	14	18	15
	<u>23</u>	<u>18</u>	<u>23</u>	<u>19</u>

One employee received remuneration during the year amounting to more than £80,000 but less than £90,000, excluding employer pension contributions (2022: one employee earning more than £80,000 but less than £90,000).

The key management personnel are considered to be the trustees and the five members of the senior management team (2022: 5). The total employee benefits relating to key management personnel, including pension contributions were £252,786 (2022: £253,980).

11. TANGIBLE FIXED ASSETS

	Freehold land £	Land improvements £	Leasehold equipment £	Office £	Total £
Cost or valuation					
At 1 January 2023	46,288	67,653	128,739	12,390	255,070
Additions	-	-	-	-	-
Disposals	-	-	-	(4,972)	(4,972)
At 31 December 2023	<u>46,288</u>	<u>67,653</u>	<u>128,739</u>	<u>7,418</u>	<u>250,098</u>
Depreciation					
At 1 January 2023	-	43,258	49,698	6,976	99,932
Charge for the year	-	1,759	25,748	1,853	29,360
Disposals	-	-	-	(4,972)	(4,972)
At 31 December 2023	<u>-</u>	<u>45,017</u>	<u>75,446</u>	<u>3,857</u>	<u>124,320</u>
Net book value					
At 31 December 2023	<u>46,288</u>	<u>22,636</u>	<u>53,293</u>	<u>3,561</u>	<u>125,778</u>
At 31 December 2022	<u>46,288</u>	<u>24,395</u>	<u>79,041</u>	<u>5,414</u>	<u>155,138</u>

The charity's land at Foxearth Meadows continues to be held at its historic cost of £46,288 (2022: £46,288).

A ROCHA UK

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2023

12. INTANGIBLE FIXED ASSETS

	Computer software £000	Total £000
Cost:		
At 1 January 2023	9,600	9,600
Additions	13,252	13,252
Disposals	-	-
At 31 December 2023	22,852	22,852
Amortisation:		
At 1 January 2023	-	-
Charge for the year	7,618	7,618
At 31 December 2023	7,618	7,618
Net book value:		
At 31 December 2023	15,234	15,234
At 31 December 2022	9,600	9,600

13. Investments

	2023 £	2022 £
LISTED INVESTMENTS		
At market value:		
As at 1 January 2023	249,102	276,090
Additions during year	-	-
Disposals	(269,029)	(209)
Realised Gain on investments	19,927	-
Unrealised (Losses) on investments	-	(26,779)
At 31 December 2023	-	249,102
Investments are allotted to each range as follows:		
Equities	-	249,102
	-	249,102
Historical Cost	-	269,787

A ROCHA UK

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2023

14. DEBTORS

	2023 £	2022 £
Prepayments and accrued income	22,114	34,074
Total	22,114	37,074

15. STOCKS

	2023 £	2022 £
Items held for resale	-	685

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	9,395	7,254
Taxation and social security	12,411	13,458
Other creditors	4,842	4,988
Accruals	51,053	48,514
Total	77,701	74,214

During the year, the charity collected donations and associated Gift Aid as agent for A Rocha International and other international A Rocha organisations and passed these on net of a service charge. Total monies collected totalled £27,625 for the year ended 31 December 2023 (2022: £25,558). The total creditor to A Rocha International equated to £13,124 as at 31 December 2023 (2022: £13,137).

A ROCHA UK

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2023

17. MOVEMENT ON FUNDS

Current year:	At 1 Jan 2023 £	Income £	Expenditure £	Transfers £	At 31 Dec 2023 £
Unrestricted funds:					
General funds:	501,648	574,371	(725,948)	(141,012)	209,059
Fixed Assets Designated fund	-	-	-	141,012	141,012
	501,648	574,371	(725,948)	-	350,071
Restricted funds:					
Conservation Reserves	1,243	14,727	(14,904)	-	1,066
Conservation and Education	-	5,475	(5,475)	-	-
Partners in Action	5,000	12,731	(17,731)	-	-
Eco Church	57,762	233,011	(214,861)	-	75,912
Wild Christian	-	5,469	(5,469)	-	-
Convening	-	2,500	(2,500)	-	-
	64,005	273,913	(260,940)	-	76,978
Total funds	565,653	848,284	(986,888)	-	427,049
Prior year	At 1 Jan 2022 £	Income £	Expenditure £	Transfers £	At 31 Dec 2022 £
Unrestricted funds:					
General funds:	716,354	511,889	(726,595)	-	501,648
	716,354	511,889	(726,595)	-	501,648
Restricted funds:					
Conservation Reserves	3,210	30,856	(32,823)	-	1,243
Conservation and Education	12,539	-	(12,539)	-	-
Partners in Action	5,015	59,930	(59,945)	-	5,000
Eco Church	54,991	137,742	(134,971)	-	57,762
Wild Christian	-	197	(197)	-	-
Convening	-	10,000	(10,000)	-	-
	75,755	238,725	(250,475)	-	64,005
Total funds	792,109	750,614	(977,070)	-	565,653

In 2023 the restricted funds are all dedicated to funding the specific ongoing costs of the charity as indicated above. There are no long-term holdings within the restricted funds which represent timing differences.

A designated fund was introduced in 2023 representing Fixed Assets (the 2022 comparative would be £164,738)

A ROCHA UK

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2023

Conservation Reserves

Developing our two reserves as sites that demonstrate models of high quality, scientifically based conservation.

Conservation and Education

The core of this strand of work is developing our two reserves for the enjoyment and education of local communities, plus the Partners in Action programme, convening and advising Christian land managers on the management of their land for nature, and the environmental education of visitors to their organisations.

Partners in Action

The development and support of our Partners in Action Network, and the implementation of our Target 25 project, shared by us and our partners to help engage our different audiences in practical conservation.

Eco Church

The work of the Eco Church programme supports churches in engaging in deliberate and on-going action to care for nature practically on church premises, in the community and by using their voice. It is supported by grants from a number of churches and other organisations. Notably in 2023 a significant new multi-year grant from the Church of England.

Wild Christian

The Wild Christian programme is aimed at facilitating comprehensive action for nature by individuals.

Convening

The Convening programme seeks to engage Christian environmental leaders through a range of activities, seeking to grow and support a group of individuals to influence those around them in whatever sphere they find themselves in.

The fund transfers line represents unrestricted funds used to cover the expenditure, net of the purchase of fixed assets from restricted income.

A ROCHA UK

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2023

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Current year:	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	125,778	-	125,778
Intangible fixed assets	15,234	-	15,234
Investments	-	-	-
Net current assets	209,059	76,978	286,037
Total	350,071	76,978	427,049
Prior year:	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	155,138	-	155,138
Intangible fixed assets	9,600	-	9,600
Investments	249,102	-	249,102
Net current assets	87,808	64,005	151,813
Total	501,648	64,005	565,653

19. OPERATING LEASES

As at the balance sheet date, the charity was committed under non-cancellable operating leases to make the following annual minimum payments:

Land & Buildings	2023 £	2022 £
Not later than 1 year	24,292	24,292
Later than 1 year and not later than 5 years	22,082	46,374
Other	2023 £	2022 £
Not later than 1 year	1,058	1,058
Later than 1 year and not later than 5 years	530	1,588
Total	47,962	73,312

The other operating lease is in respect of the photocopier.

A ROCHA UK

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2023

20. PENSION COSTS

The charitable company operates a defined contribution pension scheme. Pension costs for the year have been charged at £41,868 (2022: £38,184) as outlined above. At the year end, £4,841 was owed to the scheme (2022: £4,988).

21. RELATED PARTY TRANSACTIONS

During the year, no trustees received any remuneration or benefits (2022: NIL).

One trustee received reimbursement of travel and meeting expenses amounting to £198 (2022: two, £227). These amounts include reimbursements of costs on occasions where the trustee was acting only as a volunteer.

Seven trustees made donations without conditions attached totalling £2,635 (2022: nine trustees £2,621).

Throughout the year, the Charity continued its affiliation with A Rocha International, another UK based charity. The Charity was charged £10,000 (2022: £10,000) in affiliation fees and there was no other related party transactions made in the year.

There were no further related parties in the year (2022: none).

22. CAPITAL COMMITMENTS

Capital commitments contracted but not provided for in the financial statements are £NIL (2022: £6,000).

A ROCHA UK

England & Wales - Charity number 1089276

Accounts

Company Number: 4210929
Registered Charity No: 1089276 (England & Wales)
SC042147 (Scotland)

A ROCHA UK

**TRUSTEES' REPORT
AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
31 DECEMBER 2022**

A ROCHA UK

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A ROCHA UK

Year Ended 31 December 2022

DIRECTORS' AND TRUSTEES' REPORT

Trustees

N A W Baker SC
H V R Billam (from 18 June 2022)
Prof C Beale SC
H M Oldfield (retired 18 June 2022)
J R Eames-Petersen, Treasurer SC
Rev Dr B J Griffiths (retired 18 June 2022)
J M Hingston (retired 18 June 2022)
B R John (from 18 June 2022)
R Kirby
I J McKay, (Chairperson until 4 Feb 2022, retired 18 June 2022)
J Moore
Dr J W Pearce-Higgins (Retired 18 June 2022)
Rev Dr M J M Perry (Chairperson from 5 February 2022, SC)
R M Thornbury

(SC) - member of Standing Committee

Company number 4210929

Charity Numbers 1089276 (England & Wales)
SC042147 (Scotland)

Registered Office 80 Windmill Road
Brentford
TW8 0QH

Chief Executive Officer Andy Atkins

Independent Auditors Price Bailey LLP
24 Old Bond Street
London
W1S 4AP

Principal Bankers CAF Bank Limited
Kings Hill
West Malling
Kent
ME19 4TA

DIRECTORS' AND TRUSTEES' REPORT (continued)

Preface:

Since A Rocha UK was formed in 2001, global and UK environmental trends have worsened with evidence of accelerating climate change, biodiversity decline and pollution to name just three areas. This has profound implications for current and future generations and for nature. Not surprisingly, there is growing anxiety and despair, particularly among younger people facing a future of climate disruption and nature loss. Fortunately, there are solutions. These include everything from practical conservation techniques to renewable energy technologies, changes in diet to changes in how we run our economies. But all require changes in understanding and behaviour, from the general public and business to governments. And this requires all sectors of society to engage urgently in the challenge of slowing and reversing environmental damage, changing their own practices and using whatever assets they have to accelerate positive change.

Christians and churches are a significant sector of UK society, with unique assets which could be deployed to help address the ecological crisis. These include 50,000 churches, most with buildings and many with land, local presence throughout the country, financial assets, 3-4 million regular members, and strong connections into local as well as the international community. This gives Christians and Churches potential to make a significant difference if they act intentionally, together, to slow and reverse environmental damage and to influence wider society to do the same.

Yet Churches and Christians are extremely diverse in culture, political views, and readiness to act on the environment. What is needed is an independent Christian body to work with all denominations and branches to motivate and enable them to act on the environment. As the UK's only national Christian nature conservation charity, this is the task A Rocha UK has now set itself. Our mission is to equip Christians and Churches to protect and restore the environment - for God, nature and all people.

This is a report on the charity's work and finances in 2022, with a summary of plans for the future.

Introduction

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 2022. The Reference and Administrative Details on page 2 form part of this report.

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 2019) (Charities SORP (FRS 102)).

Charity's 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 complied with the duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'.

DIRECTORS' AND TRUSTEES' REPORT (continued)

How our charitable activities fulfil our objectives

Our main mission or aim, supporting the objectives stated above, is summarised as:

To equip Christians and Churches to protect and restore the environment – for God, nature and all people

The issues we address: We seek to tackle key environmental issues such as biodiversity and habitat loss, climate change, resource overuse and waste, and the drivers of those in human behaviour and economic and cultural systems.

The difference we want to make:

Our four priority goals for the 2021 to 2025 period are to:

1. At least 75,000 acres of land owned by UK churches, Christian organisations and individuals will be managed for nature.
2. At least 25% of churches in the UK will be engaged in deliberate and on-going action to care for nature practically on church premises, in the community and by using their voice
3. At least 50,000 individual Christians will be equipped to act routinely caring for nature through their practical actions at home, in the community and by using their voice
4. At least 500 emerging or established Christian environmental leaders will be equipped and supported to achieve faster action to protect nature within their own spheres of influence

How our activities deliver on our charitable objectives: We fulfil our charitable objectives through activities organised in two broad areas: Engagement, and Conservation and Demonstration. Each area contributes to all four objectives, but they do so in different ways.

Engagement encompasses our work with broad national audiences – churches, families, and individual supporters. Key components of this work are developing and running programmes for these subsections of our broad audience of churches and Christians. Key programmes are Eco Church, for grass-roots churches, Wild Christian for individuals and families, convening for Christians in environmental leadership, and Publications and Events, serving all audiences, including our flagship magazine Root and Branch, the monthly eNews bulletin, and the website. Our Engagement department also oversees our fundraising work.

Our Conservation and Demonstration work encompasses the practical conservation work we do ourselves on our reserves, and the support we give to our conservation partners, alongside the place-specific education work we and they do on or around those conservation sites.

Key components of this work are the development and maintenance of the Wolf Fields and Foxearth Meadows reserves for nature and people (including educational activities), the development and support of our Partners in Action network, and the development and implementation of our Target 25 project (an expansion of the former Target 10) - shared by us and our partners, to help engage our different audiences in practical conservation.

In all of our programmes, we encourage an understanding of the relevance of the Christian faith to the environment, we provide information and analysis to educate people of the ecology and the environment, and we provide ideas and tools to enable these audiences to take practical action themselves.

A Rocha UK benefits from the work of many volunteers across our programmes, including volunteer speakers, volunteers working at our reserves, ecological advisors and 'office' volunteers undertaking speaker coordination and organisational development projects. Numbers fluctuate but during 2022 we benefited from the time and commitment of at least 50 volunteers.

DIRECTORS' AND TRUSTEES' REPORT (continued)

Comments on achievements and performance in 2022

The trustees set five **priorities for 2022**

1. Recruit a new generation of individual supporters
2. Develop a transformative proposal to deliver the land goal
3. Strengthen EC programme expertise, governance and quality assurance
4. Take our Convening and Influence programme to the next stage (engaging many more Christian environmental leaders and providing a range of topical webinars)
5. Take Wild Christian to the next stage (develop staff project team and deliver new range of activities)

Below we comment on progress in detail.

1. Recruit a new generation of individual supporters.

A Rocha UK is fortunate to have a group of committed and long standing donors. Our long term aim is to expand our supporter base - of people we are in contact with. This is vital for several reasons: to engage more individuals, by informing and supporting them, to take practical action on the environment where they are; to equip more individuals with the confidence and information to speak up in their communities and nationally in favour of protection and regeneration of the environment; and to increase the number who will support us financially.

During 2022 our supporter numbers grew to more than 15,000 (with permission to contact under GDPR) with a net increase of more than 600 during the year.

2. Develop a transformative proposal to deliver the land goal.

Our goal is to see 75,000 acres of church or Christian-managed land working for nature and cutting carbon by 2025. Of this we are aiming to have 25,000 acres managed within our partner in action scheme.

Our plan in 2022 was to make progress on three fronts, which would enable us to go much faster in the future, towards the 25,000 within the partners in Action programme. The first was to agree with partners how, as the scheme expanded, they could take more of a role in supporting other partners, to enable A Rocha UK's limited capacity to go further. The second was to continue to expand membership of the scheme, including to find at least one large-scale/landscape scale member (with, for example, more than 1,000 acres), to pilot how we could, with a partner, work at much larger scale. Thirdly we aimed to combine these approaches in a funding proposal, and seek a grant for expansion of this nature.

We made considerable progress on each. By the end of 2022, the network had grown by 13 members, from 25 at the beginning of the year, to 38 by the end. With that growth in membership, the total acreage under management grew from 1,749 to 3,958. We also established links with many potential partners, including two with large-scale land holding, and we expect to accept at least 8 new partners in 2023.

DIRECTORS' AND TRUSTEES' REPORT (continued)

3. Strengthen EC programme expertise, governance and quality assurance

A Rocha UK has a long term goal to see 25% of UK churches caring for the environment via the Eco Church scheme or similar by 2025. Having reached our previous goal of 10% of churches in England and Wales participating, four years earlier than we had expected, we now believe it is right, in the face of the ecological crisis, to set our sights high.

During 2022 we were able to create two new posts - with a regional/national focus - bringing in much needed extra capacity and new expertise. The part time posts of Eco Church Officer for Wales and for Northern England were made possible by a generous grant from Benefact (formerly All Churches Trust). Since recruiting to the posts in mid-2022, we have seen a rapid increase in engagement with Eco Church in Northern England and in Wales.

The governance of Eco Church is ultimately carried out by the trustees of A Rocha UK as part of their governance of the work of the whole organisation. However, in 2022 we established an Eco Church Programme Development Group, to be composed of senior staff, selected trustees and external experts, to increase A Rocha UK's capacity to address emerging issues swiftly and take forward development work. As such the group acts as an advisory body as well as 'working group' to senior management, but with their deliberations available to the trustees to assist with governance. The central strand of work to improve and assure the scheme's quality in 2022 was to develop and install an entirely new technical platform for the survey and its accompanying resources. This was necessary to ensure a sufficiently robust platform to cope with a much greater number of participants and to allow much greater functionality for the users.

The new platform was developed during 2022 and went live early in 2023, in a well-executed 'switch over' exercise. Robust testing of the new platform in advance, along with good communication with scheme participants, ensured a minimum of teething problems and an overwhelmingly positive response from users in churches.

By the end of 2022, the number of churches registered for the Eco Church programme had reached 5,734, exceeding our target and, representing significant growth from 4,427 at the end of 2021. By the end of 2022 more than 2,000 churches had gained at least a Bronze award, of which 578 were also silver awarded and 31 had achieved gold status. These churches are spread across more than a dozen denominations and streams of church in England and Wales. A Rocha UK has worked in partnership with denominations to develop area schemes for the Anglican Church (Eco Diocese), Methodist Church (Eco District and Eco Circuit), URC (Eco Synod).

4. Take our Convening and Influence programme to the next stage (engaging many more Christian environmental leaders and providing a range of topical webinars)

Working in coalitions is a key strand of our Convening and Influencing programme. A highlight last year was the closing webinar for the Climate Sunday campaign coalition, which A Rocha UK helped organise with other coalition members. (A Rocha UK's CEO Andy Atkins chaired the steering group of the campaign, and was a key spokesperson during it). The webinar, in January, attracted more than 300 participants, providing a strong closure to this collaborative initiative. Using the legacy resources many churches are continuing to hold an annual Climate Sunday although the formal campaign, organised for the year running up to COP26 UN climate negotiations in the UK, has closed.

In March we held our first major conference for Christian leaders, on upland land management - people and conservation. Our aim was to explore the issue - currently fraught with conflict - with Christian leaders from upland areas or engaged in land management. Working closely with our partner the Scargill Community in North Yorkshire, who hosted the conference, we provided a confidential and relaxing upland venue, for joint learning, dialogue and reflection. The conference was oversubscribed. Expert speakers - including from churches, landowners, government agencies, and conservation organisations - had a rich dialogue. We have very positive feedback and requests to organise a follow-up conference which we are now considering for 2024.

DIRECTORS' AND TRUSTEES' REPORT (continued)

We also launched a pilot series of topical webinars with two pilots: one on mental health and climate resilience and one on COP27 and nature-based solutions to climate change. These seminars attracted good numbers and positive feedback. We will consequently continue these in 2023 drawing on expertise among our staff, volunteers and wider network, to provide Christians seeking to influence on environmental matters, with quality information and analysis and a forum for discussing with others.

During 2022, these activities have given us links with many more leaders, both in formal leadership positions within the churches and exercising leadership within other sectors.

5. Take Wild Christian to the next stage (develop staff project team and deliver new range of activities)

A Rocha UK launched the Wild Christian scheme to mobilise individual Christians and families to take action on the environment in 2019. Our goal is to have at least 10,000 participants by 2025, and through the scheme to support a growing community of Christians equipped to take action on the environment locally and nationally.

During the year we expanded the work from a regular e-communication and social media interaction, to include more events, such as webinars on topical nature-related campaigns. These are helping to build up a community of participants keen to learn, share knowledge, and support each other as Christians campaigning on environmental issues.

During 2022, we saw a net increase in 1,540 participants bringing the total number to 6,051.

Thank you

None of this would have been possible without the dedication and hard work of our staff and more than fifty volunteers who have worked unceasingly this year to deliver our programmes and raise funds. The trustees would like to express their gratitude to all of our individual supporters and the grant making bodies who have enabled us to continue to grow and develop our work in these challenging times. Above all, the trustees would like to 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 the development of the charity.

Our organisational priorities for 2023

1. Increase the depth of impact of our external programmes - Partners In Action, Eco Church, Wild Christian and Convening/Influencing - towards the achievement of our 5 year goals on land, churches, individuals and Christian environmental leaders.
2. Grow our supporter numbers - for voice, action and funds.
3. Improve the efficiency of ways of working, through skilling up staff on available technology and collaborative working practices, adjusting to a growing staff body and hybrid work practices.
4. Grow our income and diversify funding sources for sustainability and stability, achieving 2023 income target and laying foundations for sustainable growth beyond, to ensure sustainability in a challenging environment.

DIRECTORS' AND TRUSTEES' REPORT (continued)

Statement of Financial Activities

2022 was a challenging year across the charity sector as the Russian invasion of the Ukraine led to a focus of public attention on meeting the needs of the victims of this act of aggression and also pushed up costs. In addition, a challenging recruitment market delayed our recruitment of additional staff for the fundraising and supporter relations teams. These factors led to income in the first half of the year being considerably below budget. The second half of the year saw an improved position thanks to the generous response of many of our supporters, hard work from our staff team and careful control of costs.

Regular income for the year was £750,614 compared to £771,391 in 2021.

Grants income continued to be significant at £164,450 (2021: £125,740). Church donations are growing due to the growth of Eco Church and were £189,085 (2021: £126,000).

Expenditure at £950,291 (2021: £847,405) reflecting increasing investment in staff for programmes such as Eco Church as well as supporter relations and fundraising activity.

Balance Sheet

Following the sale of 18/19 Avenue Road in 2020, supporter loans and interest of £446,000 were repaid in 2021. Some donors generously converted their loans to donations and around £57,000 was received in this way. The trustees decided to invest the money raised in equipping our new office facility and in additional staff to allow the charity to develop its programmes and supporter base through a period of planned deficit budgets.

Principal Risks and Uncertainties

The Board of Trustees is responsible for overseeing the charity's risk management activities. Detailed consideration of risk is delegated to the Standing Committee, which is assisted by the charity's management in reviewing this matter and reporting to the Board. Trustees review the risks to which the organisation is exposed throughout the year, both at the Standing Committee and at full Board meetings.

A risk register is regularly reviewed by management and trustees and updated as appropriate. The risks cover all potential threats to the charity including financial, legal, operational, governance and reputational. Mitigating strategies and/or contingency plans, controls and actions are in place for these and other risks identified. Through the risk management process established for the charity, the trustees are satisfied that the major risks have been identified and processes for addressing them have been implemented.

The major medium term risk ARUK faces is income shortfall. The charity obtains the majority of its income from non-statutory sources and this can fluctuate year by year. The charity mitigates this risk by developing and maintaining a range of income sources, and through rigorous monitoring of income and expenditure against budget. The charity maintains a level of reserves that enables it to handle these fluctuations in income without impacting service delivery in the short term.

Reserves Policy

ARUK's reserves are held in support of the charity's ongoing activities, recognising its commitment to employed staff, the lack of substantial multi-year income, and the uncertainty and fluctuation of income in relation to appeals, seasonal donations and legacies.

A ROCHA UK

Year Ended 31 December 2022

DIRECTORS' AND TRUSTEES' REPORT (continued)

The formula adopted for calculating reserves compares the amount of free unrestricted reserves (that is, unrestricted reserves excluding fixed assets and loans secured thereon) at the year end with the approved budgeted expenditure for the following year, excluding budgeted spend of a restricted nature. The planned level for this purpose is in the range of 3 to 6 months of annual expenditure. The policy shall be monitored, and reviewed by the trustees regularly when the draft Annual Report and Financial Statements are presented for approval.

Reserves at 31 December 2022

Free unrestricted reserves (that is, unrestricted reserves excluding tangible fixed assets and loans secured thereon) at 31 December 2022 totalled £336,909 (2021: £551,764). These represented 4.1 months of the £1,040,000 budgeted expenditure for 2023, excluding expenditure of a restricted nature. In 2021, the reserves represented 6.7 months of the budgeted expenditure. Restricted funds, representing restricted income received but not yet spent, were £64,005 (2021: £75,755).

Going Concern

After a challenging year the trustees have reviewed the long term financial strategy and are confident that the reserves equivalent to over four months operating costs are sufficient to support the charity's planned activities over the coming years. They have agreed a three year plan which will see income match expenditure by the end of 2024 leaving a reserve sufficient to meet the charity's reserve policy.

At the balance sheet date the Trustees consider that there are no material uncertainties about the ability of ARUK to continue as a going concern. Future cash flow forecasts and budgets indicate that the charity will continue to operate and settle liabilities as they fall due for the foreseeable future.

Fundraising

ARUK understands its duty to protect the public, including vulnerable people, from unreasonably intrusive or persistent fundraising approaches and undue pressure to donate. The charity does not use external fundraising agencies for either telephone or face-to-face campaigns and received no fundraising complaints during the year (2021: none).

Structure and Governance

Nature of the Charity

ARUK 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 its members (who are the trustees) is limited to £1.

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.

There is currently no legal membership scheme as may be established under the Memorandum and Articles of Association.

ARUK is completely independent in its governance and finances but shares a common vision with the world wide A Rocha family, defined in a covenant. The family shares a secretariat and facilitating body, A Rocha International ("ARI", formerly The A Rocha Trust) also registered in the UK. The two charities have agreed and signed an appropriate Memorandum of Understanding.

A ROCHA UK

Year Ended 31 December 2022

DIRECTORS' AND TRUSTEES' REPORT (continued)

ARUK acts as an agent for ARI regarding the receipt and banking of funds from UK donors intended for the support of ARI and other A Rocha organisations. In 2022, income receivable by ARUK under this agreement (including Gift Aid tax repayment claims) was £16,357 (2021: £10,765) for ARI and £9,201 (2021: 14,079) for other A Rocha organisations. These funds are accounted for carefully and are paid over on a regular basis, usually quarterly. They do not form part of the financial statements of ARUK.

Shared A Rocha values

ARUK seeks to express its charitable objectives through five core commitments which are value statements agreed by, and shared across, the worldwide family of A Rocha organisations. These are:

- Christian – We follow Jesus Christ, who created the world and calls us to care for it.
- Conservation – We protect and restore nature and are committed to local places and people over the long term.
- Community – We invest in good relationships through our commitment to God, one another and the wider creation.
- Cultural Diversity – We celebrate the insights, perspectives and solutions offered by our diverse cultures.
- Collaboration – We seek to work with anyone who shares our vision.

Organisation structure and personnel

The Board holds four core meetings a year and additional meetings are held as necessary to focus on particular topics. A Standing Committee of the Board, chaired by the treasurer, meets shortly before each Board meeting to advise and where appropriate make decisions within authority delegated by the Board; its members are indicated by (SC) in the list of trustees on page 2.

ARUK has an open recruitment process for the appointment of new trustees. The skill set and experience of the Board of Trustees is reviewed against the needs of the charity and where appropriate new trustees are recruited to meet these needs. Trustees serve an initial term of three years and are then eligible for re-election. When new trustees are appointed, they are provided with an induction including governance, the charitable objects, strategy and plans.

ARUK trustees and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity. All trustees give of their time freely and no trustee received remuneration in the year.

Pay levels for senior staff, including the CEO, are reviewed annually by the Finance Committee in accordance with the staff pay framework and policy. A formal salary policy, developed in 2020, was implemented in 2021 for all staff salaries with the exception of the CEO which is set by the Board.

Day to day management is delegated to the Chief Executive Officer, Andy Atkins. His senior staff were Andy Lester (Conservation), Helen Stephens (Churches) and Sandi Filby (Fundraising and Supporter Relations). Carolyn Munday was recruited as Finance and Resources Director in June 2022 to oversee finance, administration, and people related processes.

The list of trustees holding office during 2022 is given on page 2.

DIRECTORS' AND TRUSTEES' REPORT (continued)

Trustees' responsibilities

The trustees (who are also directors of A Rocha UK for the purposes of company law) are responsible for preparing the Trustees' Report (including the Strategic Report and Directors' Report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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. 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 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- 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, and the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

The trustees are responsible for ensuring that in its conduct and operation the charitable company applies financial and other controls which conform to the requirements both of propriety and good financial management.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

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

Small company exemptions

The report has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006.

Approved by the Board of Trustees on 21 Jun 2023

and signed on its behalf by:



N A W Baker (Jun 21, 2023, 7:26am)

N A W Baker
Trustee

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

Opinion

We have audited the financial statements of A Rocha UK (the 'charitable company') for the year ended 31 December 2022 which comprise Statement of Financial Activities (incorporating the income & expenditure account), the Balance Sheet, the Statement of Cash Flows and the related notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (UK Generally Accepted Accounting Practice).

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 2022, 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; 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.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' (who are also the directors of the company for Company Law purposes) use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees' annual report (incorporating the directors' report), other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial

A ROCHA UK

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 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 directors' 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 take advantage of the small companies' exemption in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, 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, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the Company and the sector in which it operates and considered the risk of the Company not complying with the applicable laws

A ROCHA UK

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

and regulations including fraud; in particular those regulations directly related to the financial statements, including financial reporting, and tax legislation. In relation to the operations of the Charitable Company this included compliance with the Companies Act 2006, the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

The risks were discussed with the audit team and we remained alert to any indications of non-compliance throughout the audit. We carried out specific procedures to address the risks identified. These included the following:

Reviewing minutes of Board meetings, reviewing any correspondence with the Charity Commission, agreeing the financial statement disclosures to underlying supporting documentation, and made enquiries of management and officers of the Charitable Company.

To address the risks of management override of controls, we carried out testing of journal entries and other adjustments for appropriateness. We also assessed management bias in relation to the accounting policies adopted and in determining significant accounting estimates.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the FRC's website at: <https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for>

This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members and trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Michael Cooper-Davis FCCA ACA (Senior Statutory Auditor)

For and on behalf of
Price Bailey LLP,
Chartered Accountants
Statutory Auditors
24 Old Bond Street
London
W1S 4AP

Date: 27 June 2023

A ROCHA UK

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
INCOME					
Donations and legacies	2	453,570	100,675	554,245	607,613
Charitable activities	3	26,400	138,050	164,450	125,740
Other trading activities	4	30,404	-	30,404	37,707
Investment income		1,333	-	1,333	331
Other income	5	182	-	182	-
Total income		511,889	238,725	750,614	771,391
EXPENDITURE					
Raising Funds	6	93,074	-	93,074	81,650
Charitable activities	7	606,742	250,475	857,217	765,755
Total expenditure		699,816	250,475	950,291	847,405
Net (expenditure) for the year		(187,927)	(11,750)	(199,677)	(76,014)
Unrealised (losses)/gains on investments		(26,779)	-	(26,779)	6,090
Net movement in funds		(214,706)	(11,750)	(226,456)	(69,924)
RECONCILIATION OF FUNDS					
Total funds brought forward		716,354	75,755	792,109	862,033
TOTAL FUNDS CARRIED FORWARD 17		501,648	64,005	565,653	792,109

All income and expenditure has arisen from continuing activities.

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes to the accounts are shown on pages 19 to 32 and form an integral part of these financial statements

A ROCHA UK
(Company number: 4210929)

BALANCE SHEET
AS AT 31 DECEMBER 2022

		2022		2021	
	Note	£	£	£	£
FIXED ASSETS					
Tangible fixed assets	11		155,138		164,591
Intangible Fixed assets	12		9,600		-
Investment assets	13		249,102		276,090
CURRENT ASSETS					
Stocks	15	685		749	
Debtors	14	34,074		26,805	
Cash at bank and in hand		191,268		408,753	
TOTAL CURRENT ASSETS		226,027		436,307	
LIABILITIES					
Creditors: amounts falling due within one year	16	(74,214)		(84,879)	
NET CURRENT ASSETS			151,813		351,428
TOTAL ASSETS LESS CURRENT LIABILITIES			565,653		792,109
Total net assets			565,653		792,109
The funds of the charity					
Unrestricted funds:					
General fund			501,648		716,354
Restricted funds			501,648		716,354
			64,005		75,755
TOTAL FUNDS	18		565,653		792,109

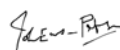
The attached notes on pages 19 to 31 form part of these financial statements.

These financial statements have been prepared in accordance with special provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees on 21 Jun 2023 and signed on their behalf by:



N A W Baker (Jun 21, 2023, 7:26am)
Trustee



J R Eames-Petersen (Jun 21, 2023, 7:32am)
Trustee

A ROCHA UK

STATEMENT OF CASH FLOWS AS AT 31 DECEMBER 2022

	2022 £	2021 £
Reconciliation of net income to net cash flow from operating activities		
Net (expenditure) for the reporting period (<i>as per the Statement of Financial Activities</i>)	(226,456)	(69,924)
Adjustments for:		
Depreciation charges	30,665	27,618
Interest receivable	(1,333)	(331)
Interest payable	-	1,394
Decrease in stock	64	4
(Increase) in debtors	(7,269)	(860)
(Decrease)/Increase in creditors	(10,665)	27,114
(Gain)/Loss on disposal of assets	(182)	865
Net cash used in operating activities	(215,176)	(14,120)
Cash flows from investing activities:		
Net cash (used in) investing activities:		
Interest received	1,333	331
Acquisition of tangible fixed assets	(21,212)	(120,819)
Acquisition of intangible fixed assets	(9,600)	-
Disposal proceeds from sale of fixed assets	182	-
Disposals/(Purchases) of investments	209	(270,000)
Loss/(Gain) on investments	26,779	(6,090)
Net cash (used in) investing activities	(2,309)	(396,578)
Cash flows from financing activities:		
Net cash (used in) operating activities:		
Repayments of loans	-	(446,468)
Interest payable	-	(1,394)
Net cash (used in) financing activities	-	(447,862)
Change in cash and cash equivalents during the period:	(217,485)	(858,560)
Cash and cash equivalents at the beginning of the period:		
Cash at bank and in hand	408,753	1,267,313
Cash and cash equivalents at the end of the period:		
Cash at bank and in hand	191,268	408,753

The notes to the accounts are shown on pages 19 to 31 and form part of these financial statements.

A ROCHA UK

NET DEBT RECONCILIATION AS AT 31 DECEMBER 2022

	As at 01/01/ 2022 £	Cash flows £	Other Charges £	As at 31/12/2022 £
Cash	408,753	(217,485)	-	191,268

The notes on pages 19 to 31 form part of these financial statements.

A ROCHA UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES

1.1 General information

A Rocha UK is a charitable company limited by guarantee incorporated in England, Wales and Scotland. 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 80 Windmill Road, Brentford, UK, TW8 0QH. The principal activity of the charity is environmental conservation and education run with Christian values.

1.2 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 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended)

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.

1.3 Going Concern

At the balance sheet date, the Trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

Future cash flow forecasts, and budgets indicate that the charity will retain the ability to continue to operate and to settle liabilities as they fall due for the foreseeable future.

1.4 Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. There are no material judgements or key sources of estimation uncertainty in these financial accounts.

1.5 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 income and income from fundraising activities are recognised when receivable on the basis of when the services are provided or the events take place.

For legacies, entitlement is taken on a case by case basis as the earlier of the date on which: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be

A ROCHA UK

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2022

measured reliably and there is an expectation that a distribution will be made. If the legacy is in the form of an asset other than cash or an asset listed on a recognised stock exchange, recognition is subject to the value of the asset being able to be reliably measured and title to the asset has passed to the charity. Where legacies have been notified to the charity or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

1.6 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.

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 and direct staff costs are allocated based on an estimate of staff time.

Support costs are allocated on the basis of the proportion of direct staff costs. This comprises those costs which are incurred in support of expenditure on the objectives of the charity and include governance costs, finance and office costs. In 2022 management reviewed the support costs allocation policy and revised the allocation of support costs to better reflect the changing nature of the charity's activities.

1.7 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or valuation on transition less depreciation. Assets costing less than £1,000 are not capitalised. Assets are reviewed for impairment if circumstances indicate their value in the accounts may exceed their net realisable value and value in use.

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 land	Not depreciated
Land improvements	20 years straight line
Leasehold improvement	5 years straight line
Office equipment	4 years straight line

A ROCHA UK

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2022

1.8 Intangible fixed Assets and amortisation

Intangible fixed assets are stated at cost or valuation on transition less amortisation. Assets costing less than £1,000 are not capitalised. Assets are reviewed for impairment if circumstances indicate their value in the accounts may exceed their net realisable value and value in use. Amortisation is provided, on completion, at rates calculated to write off the cost less estimated realisable value of each asset over its expected useful life, as follows:

Computer software 3 years straight line

1.8 Investments

Fixed asset investments are stated at market value in accordance with SORP 2019. The Statement of Financial Activities includes gains and losses arising from the revaluation of investments. Cash and cash funds held by investment managers is recognised as a part of investments.

1.9 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.

1.10 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.

1.11 Stocks

Stocks are stated at the lower of cost and net realisable value, being the estimated selling price less costs to complete and sell. Cost is based on the cost of purchases on a first in, first out basis.

At each balance sheet date, stocks are assessed for impairment. If stock is impaired, the carrying amount is reduced to its selling price less costs to complete and sell. The impairment loss is recognised immediately in the Statement of Financial Activities.

1.12 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Accrued income is included at the best estimate of the amounts receivable at the balance sheet date.

1.13 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition, opening of the deposit or similar account.

A ROCHA UK

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2022

1.14 Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due. Accrued expenditure is included at the best estimate of the amounts payable at the balance sheet date, after allowing for any trade discounts due.

1.15 Taxation

A Rocha UK meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part II of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively for charitable purposes.

1.16 Financial instruments

The charity only has financial assets and financial liabilities 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. Tangible fixed assets are recorded at depreciated historical cost and investment are held at fair value. All other assets and liabilities are recorded at cost, which is their fair value

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £
Gift aid donations including tax recoverable	201,418	15,218	216,636
Legacies receivable	36,728	-	36,728
Other donations	215,424	85,457	300,881
Total	453,570	100,675	554,245
	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £
Gift aid donations including tax recoverable	211,485	16,196	227,681
Legacies receivable	40,517	-	40,517
Other donations	262,086	77,329	339,415
Total	514,088	93,525	607,613

A ROCHA UK

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2022

3. CHARITABLE ACTIVITIES

	2022 £	2021 £
Conservation and Education	14,000	5,250
Eco Church	89,000	67,000
Partners in Action	25,050	15,000
Convening environmental leaders	10,000	10,000
General	26,400	28,490
	164,450	125,740

Total restricted charitable activities in 2022 equated to £138,050 (2021: £97,250).

4. OTHER TRADING ACTIVITIES

	Total 2022 £	Total 2021 £
Sales & Royalties	26,716	22,856
Service income	1,246	2,166
Other trading income	2,442	12,685
Total	30,404	37,707

There were no restricted other trading activities in 2022 (2021: none).

5. OTHER INCOME

	Total 2022 £	Total 2021 £
Gain from sale of fixed assets	182	-
Total	182	-

No other income relates to restricted funds (2021: none).

A ROCHA UK

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2022

6. EXPENDITURE ON RAISING FUNDS

	Direct 2022 £	Support 2022 £	Total 2022 £
Staff costs	59,899	13,433	73,332
Other costs	5,891	13,851	19,742
Total costs	65,790	27,284	93,074
Prior Year	Direct 2021 £	Support 2021 £	Total 2021 £
Staff costs	56,155	-	56,155
Other costs	25,495	-	25,495
Total costs	81,650	-	81,650

No expenditure on raising funds was restricted in nature 2022 (2021: none).

7. EXPENDITURE ON CHARITABLE ACTIVITIES

	Direct 2022 £	Support 2022 £	Total 2022 £
Conservation and Education	210,901	82,910	293,811
Eco Church	224,927	83,625	308,552
Supporting environmental Christian leaders	115,471	39,376	154,847
Individuals	75,700	24,307	100,007
Total	626,999	230,218	857,217
Prior year	Direct 2021 £	Support 2021 £	Total 2021 £
Conservation and Education	185,534	100,226	285,760
Eco Church	160,759	130,372	291,131
Supporting environmental Christian leaders	59,724	49,018	108,742
Individuals	47,259	32,863	80,122
Total	453,276	312,479	765,755

The above included £606,742 (2021: £556,725) of unrestricted expenditure and £250,475 (2021: £209,030) of restricted expenditure. Restricted expenditure is limited to costs which were used to deliver restricted activities.

A ROCHA UK

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2022

8. SUPPORT COSTS

	Total 2022 £	Total 2021 £
Staff costs	126,782	173,553
Volunteer support	-	3,139
Staff & volunteer development	11,684	-
Events, marketing and communications	62	75
Alliances and affiliations	-	-
External accounting and payroll	3,782	13,854
Telephone, stationery and IT	28,838	37,345
Travel and subsistence	443	486
Premises costs	36,281	35,740
Other costs	4,860	5,300
Depreciation	26,958	27,618
Loan interest	-	1,394
Governance costs:		
Legal and professional fees	4,215	6,119
Audit fees	10,800	7,357
Other fees to auditors	2,593	330
Trustees' expenses	204	169
Total	257,502	312,479

9. NET INCOME

	2022 £	2021 £
This is stated after charging:		
Depreciation	30,665	27,618
Auditors' remuneration	10,800	7,357
Auditors' remuneration – tax assistance	2,593	330
Interest expense on concessionary loans	-	1,394
Operating lease expense	1,308	1,651

10. STAFF COSTS

	2022 £	2021 £
Wages and salaries	603,287	491,044
National Insurance	50,639	42,222
Pension contributions	38,184	31,684
Total	692,110	564,950

A ROCHA UK

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2022

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

	2022 Headcount	2022 FTE	2021 Headcount	2021 FTE
Management team	5	4	5	5
Other	18	15	13	11
	<u>23</u>	<u>19</u>	<u>18</u>	<u>16</u>

One employee received remuneration during the year amounting to more than £80,000 but less than £90,000, excluding employer pension contributions (2021: one employee earning more than £70,000 but less than £80,000).

The key management personnel are considered to be the trustees and the five members of the senior management team (2021: 5). The total employee benefits relating to key management personnel, including pension contributions were £253,980 (2021: £240,831).

11. TANGIBLE FIXED ASSETS

	Freehold land £	Land improvements £	Leasehold equipment £	Office £	Total £
Cost or valuation					
At 1 January 2022	46,288	61,779	119,752	6,339	234,158
Additions	-	5,874	8,987	6,351	21,212
Disposals	-	-	-	(300)	(300)
At 31 December 2022	<u>46,288</u>	<u>67,653</u>	<u>128,739</u>	<u>12,390</u>	<u>255,070</u>
Depreciation					
At 1 January 2022	-	40,196	23,950	5,421	69,567
Charge for the year	-	3,062	25,748	1,855	30,665
Disposals	-	-	-	(300)	(300)
At 31 December 2022	<u>-</u>	<u>43,258</u>	<u>49,698</u>	<u>6,976</u>	<u>99,932</u>
Net book value					
At 31 December 2022	<u>46,288</u>	<u>24,395</u>	<u>79,041</u>	<u>5,414</u>	<u>155,138</u>
At 31 December 2021	<u>46,288</u>	<u>21,583</u>	<u>95,802</u>	<u>918</u>	<u>164,591</u>

The charity's land at Foxearth Meadows continues to be held at its historic cost of £46,288 (2021: £46,288).

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NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2022

12. INTANGIBLE FIXED ASSETS

	Computer software £000	Total £000
Cost:		
At 1 January 2022	-	-
Additions	9,600	9,600
Disposals	-	-
At 31 December 2022	9,600	9,600
Amortisation:		
At 1 January 2022	-	-
Charge for the year	-	-
At 31 December 2022	-	-
Net book value:		
At 31 December 2022	9,600	9,600
At 31 December 2021	-	-

13. Investments

	2022 £	2021 £
LISTED INVESTMENTS		
At market value:		
As at 1 January 2022	276,090	-
Additions during year	-	270,000
Disposals	(209)	-
Unrealised (Losses)/Gains on investments	(26,779)	6,090
At 31 December 2022	249,102	276,090
Investments are allotted to each range as follows:		
Equities	249,102	276,090
	249,102	276,090
Historical Cost	269,787	270,000

A ROCHA UK

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2022

14. DEBTORS

	2022 £	2021 £
Prepayments and accrued income	34,074	26,805
Total	37,074	26,805

15. STOCKS

	2022 £	2021 £
Items held for resale	685	749

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	7,254	17,276
Taxation and social security	13,458	12,717
Other creditors	4,988	3,932
Accruals	48,514	50,954
Total	74,214	84,879

During the year, the charity collected donations and associated Gift Aid as agent for A Rocha International and other international A Rocha organisations, and passed these on net of a service charge. Total monies collected totalled £25,558 for the year ended 31 December 2022 (2021: £24,844). The total creditor to A Rocha International equated to £13,137 as at 31 December 2022 (2021: £1,681).

A ROCHA UK

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2022

17. MOVEMENT ON FUNDS

Current year:	At 1 Jan 2022 £	Income £	Expenditure £	Transfers £	At 31 Dec 2022 £
Unrestricted funds:					
General funds:	716,354	511,889	(726,595)	-	501,648
	716,354	511,889	(726,595)	-	501,648
Restricted funds:					
Conservation reserves	3,210	30,856	(32,823)	-	1,243
Conservation and Education	12,539	-	(12,539)	-	-
Eco Church	54,991	137,742	(134,971)	-	57,762
Partners in Action	5,015	59,930	(59,945)	-	5,000
Wild Christian	-	197	(197)	-	-
Convening	-	10,000	(10,000)	-	-
Premises	-	-	-	-	-
	75,755	238,725	(250,475)	-	64,005
Total funds	792,109	750,614	(977,070)	-	565,653
Prior year	At 1 Jan 2021 £	Income £	Expenditure £	Transfers £	At 31 Dec 2021 £
Unrestricted funds:					
General funds:	768,612	580,027	(632,285)	-	716,354
	768,612	580,027	(632,285)	-	716,354
Restricted funds:					
Conservation reserves	10,556	32,516	(39,862)	-	3,210
Conservation and Education	5,980	13,300	(6,741)	-	12,539
Eco Church	67,389	105,487	(117,885)	-	54,991
Partners in Action	4,496	20,032	(19,513)	-	5,015
Wild Christian	5,000	29	(5,029)	-	-
Convening	-	10,000	(10,000)	-	-
Premises	-	10,000	(10,000)	-	-
	93,421	191,364	(209,030)	-	75,755
Total funds	862,033	771,391	(841,315)	-	792,109

In 2022 the restricted funds are all dedicated to funding the specific ongoing costs of the charity as indicated above. There are no long term holdings within the restricted funds which represent timing differences.

Partners in Action

The development and support of our Partners in Action Network, and the development and implementation of our Target 25 project (an expansion of the former Target 10), shares by us and our partners to help engage our different audiences in practical conservation.

A ROCHA UK

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2022

Eco Church

The work of the Eco Church programme supports churches in engaging in deliberate and on-going action to care for nature practically on church premises, in the community and by using their voice, is supported by grants from a number of churches and other organisations.

The part time posts of the Eco Church officer for Wales and for Northern England were made possible by a generous grant from Benefact (formerly All Churches Trust). Since recruiting for posts in mid-2022, we have seen a rapid increase in engagement with Eco Church in these areas.

Conservation and education

The core of this strand of work is developing our two reserves for the enjoyment and education of local communities and also as sites that demonstrate models of high quality, scientifically based conservation. In addition, a growing focus is the Partners in Action programme, whereby A Rocha is convening and advising Christian land managers on the management of their land for nature, and the environmental education of visitors to their organisations.

The fund transfers line represents unrestricted funds used to cover the expenditure, net of the purchase of fixed assets from restricted income.

Premises fund

The premises fund was set up in 2017 to enable the charity to retain and develop its premises in Southall. The fund transfer relates to the repayment of the previous equity-based loan net of funds received by the issuing of the new loans redeemable in 2021. The trustees used the balance on this fund to develop the premises. All premises fund have been repaid/donated.

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Current year:	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	155,138	-	155,138
Intangible fixed assets	9,600	-	9,600
Investments	249,102	-	249,102
Net current assets	87,808	64,005	151,813
Total	501,648	64,005	565,653
Prior year:	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	164,591	-	164,591
Investments	276,090	-	276,090
Net current assets	275,673	75,755	351,428
Total	716,354	75,755	792,109

A ROCHA UK

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2022

19. OPERATING LEASES

As at the balance sheet date, the charity was committed under non-cancellable operating leases to make the following annual minimum payments:

Land & Buildings	2022	2021
	£	£
Not later than 1 year	24,292	24,292
Later than 1 year and not later than 5 years	46,374	72,876
Other	2022	2021
	£	£
Not later than 1 year	598	1,195
Later than 1 year and not later than 5 years	-	598
Total	73,483	98,961

The other operating lease is in respect of the photocopier.

20. PENSION COSTS

The charitable company operates a defined contribution pension scheme. Pension costs for the year have been charged at £38,184 (2021: £31,684) as outlined above. At the year end, £4,988 was owed to the scheme (2021: £nil).

21. RELATED PARTY TRANSACTIONS

During the year, no trustees received any remuneration n/or benefits (2021: £nil).

Two trustees received reimbursement of travel and meeting expenses amounting to £227 (2021: £169). These amounts include reimbursements of costs on occasions where the trustee was acting only as a volunteer.

Nine trustees made donations without conditions attached totalling £2,621 (2021: £5,158).

Throughout the year, the Charity continued its affiliation with A Rocha International, another UK based charity. The Charity was charged £10,000 (2021: £15,000) in affiliation fees and there was no other related party transactions made in the year.

There were no further related parties in the year (2021: none).

22. CAPITAL COMMITMENTS

Capital commitments contracted but not provided for in the financial statements are £6,000 (2021: £nil). This related to the final payment of the contract to develop the new Eco Church Platform that was completed in February 2023.

A ROCHA UK

England & Wales - Charity number 1089276

Accounts

Company Number: 4210929
Registered Charity No: 1089276 (England & Wales)
SC042147 (Scotland)

A ROCHA UK

**TRUSTEES' REPORT
AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
31 DECEMBER 2021**

A ROCHA UK

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A ROCHA UK

Year Ended 31 December 2021

DIRECTORS' AND TRUSTEES' REPORT

Trustees

N A W Baker (SC)
Dr C Beale (SC from 6 March 2022)
H M Oldfield (SC)
D F Chandler (retired 29 May 2021)
G Corsane (retired 29 May 2021)
J R Eames-Petersen, Treasurer (SC)
Rev Dr B J Griffiths
J M Hingston
R Kirby
I J McKay, (Chair and SC until 4 Feb 2022)
J Moore
Dr J W Pearce-Higgins
Rev Dr M J M Perry (Interim chair and SC from 6 March 2022)
J Ann Stuart (retired 29 May 2021)
R M Thornbury

(SC) - member of Standing Committee

Company number 4210929

Charity Numbers 1089276 (England & Wales)
SC042147 (Scotland)

Registered Office 80 Windmill Road
Brentford
TW8 0QH

Chief Executive Officer Andy Atkins

Independent Auditors Price Bailey LLP
24 Old Bond Street
London
W1S 4AP

Principal Bankers CAF Bank Limited
Kings Hill
West Malling
Kent
ME19 4TA

A ROCHA UK

Year Ended 31 December 2021

DIRECTORS' AND TRUSTEES' REPORT (continued)

Introduction

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 2021. The Reference and Administrative Details on page 2 form part of this report.

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 2019) (Charities SORP (FRS 102)).

Thanks

We, the trustees, are grateful to all those who support the work in action, giving, and prayer. We are especially grateful for the extraordinary support we have received during 2021 when, as for so many charities, the Covid-19 pandemic and the associated lockdowns significantly affected our normal activities and jeopardised our income streams. That we ended the year ahead of our original income budget is a testament to the commitment of supporters and funding partners.

Staff: During the year the number of staff (full and part time) increased to 18 from 17 at the end of the previous year (15.1 from 14.5 FTE) to expand capacity on the Eco Church programme, Conservation programme and in Communications. We also continued the role of a temporary project manager to coordinate the premises move, as Covid delayed the move from late 2020 to autumn 2021. We are most grateful to the staff team for their commitment and adaptability during this difficult time.

Volunteers: Our volunteers continued to provide a vital contribution to the work of the charity giving of their time, passion and energy. The volunteers include both regular and occasional volunteers who help with producing and editing the magazine, coordinating speaking engagements, speaking and writing, on our reserves and with administrative tasks. Sadly, two long standing volunteers passed away in 2021, one of them from Covid. Others were necessarily shielding themselves or others so that volunteer activity on the reserves dipped somewhat but by the end of the year had bounced back, with new volunteers offering their services. By the end of 2021 50 volunteers regularly help on our reserves and around 60 more speak at churches on our behalf. The trustees are grateful to all our volunteers for the invaluable contribution they make to our work.

Supporters: Those individuals and churches who support us and partner with us are of course a fundamental part of the charity. They contribute financially, in prayer, and in practical action, to support and sustain the work in the UK and around the world through other A Rocha organisations. By the end of 2021 the number of supporting individuals had increased by 34%. Even though many churches were hard hit financially by the pandemic, the number of giving churches grew during the year. We are profoundly encouraged and grateful for this growth in awareness of our work among the churches, and a growing desire to support it.

Partners: The work in Southall and Hayes depends entirely on good relationships with local partners. At Foxearth we have some excellent relationships with neighbouring organisations. Our growing Partners in Action network of Christian land-managers and community nature projects provides a means of increasing our collective impact and learning together, in a way that we greatly appreciate. Partners (many of them Christian conference centres in the hospitality business) have been hard-hit by the pandemic with one, sadly, having to close its operations permanently. Nevertheless, they remained committed to working together as Partners in Action, and most convened for our annual partners retreat where we developed exciting plans for mutual support and further expansion of the network together. By the end of the 2021 the total number of Partners in Action stood at 24 from 14 at the end of the previous year.

Grant funders: We are deeply grateful for the partnership of grant funders who provide both financial backing and collaborative insight. More detail on grants received is in the accounts. During 2021 we received several significant grants allowing us, for example, to begin recruiting for north of England and Wales Eco Church coordinators, a major development.

DIRECTORS' AND TRUSTEES' REPORT (continued)

Above all, the trustees would like to 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 the development of the charity.

Charity's 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 complied with the duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'.

How our charitable activities fulfil our objectives

Our main mission or aim, supporting the objectives stated above, is summarised as:

To equip Christians and Churches to protect and restore the environment – for God, nature and all people

The issues we address: We seek to tackle key environmental issues such as biodiversity and habitat loss, climate change, resource overuse and waste, and the drivers of those in human behaviour and economic and cultural systems.

The difference we want to make:

Our four priority goals for the 2021 to 2025 period are to:

1. At least 75,000 acres of land owned by UK churches, Christian organisations and individuals will be managed for nature.
2. At least 25% of churches in the UK will be engaged in deliberate and on-going action to care for nature practically on church premises, in the community and by using their voice
3. At least 50,000 individual Christians will be equipped to act routinely caring for nature through their practical actions at home, in the community and by using their voice
4. At least 500 emerging or established Christian environmental leaders will be equipped and supported to achieve faster action to protect nature within their own spheres of influence

How our activities deliver on our charitable objectives: We fulfil our charitable objectives through activities organised in two broad areas: Engagement, and Conservation and Demonstration. Each area contributes to all four objectives, but they do so in different ways.

Engagement encompasses our work with broad national audiences – churches, families, and individual supporters. Key components of this work are developing and running programmes for these subsections of our broad audience of churches and Christians. Key programmes are Eco Church, for grass-roots churches, Wild Christian for individuals and families, Convening for Christians in environmental leadership, and Publications and Events, serving all audiences, including our flagship magazine Root and Branch, the monthly eNews bulletin, and the website. Our Engagement department also oversees our fundraising work.

Our Conservation and Demonstration work encompasses the practical conservation work we do ourselves on our reserves, and the support we give to our conservation partners, alongside the place-specific education work we and they do on or around those conservation sites.

Key components of this work are the development and maintenance of the Wolf Fields and Foxearth Meadows reserves for nature and people (including educational activities), the development and support of our Partners in Action network, and the development and implementation of our Target 25 project (an expansion of the

A ROCHA UK

Year Ended 31 December 2021

DIRECTORS' AND TRUSTEES' REPORT (continued)

former Target 10) - shared by us and our partners, to help engage our difference audiences in practical conservation.

In all of our programmes, we encourage an understanding of the relevance of the Christian faith to the environment, we provide information and analysis to educate people of the ecology and the environment, and we provide ideas and tools to enable these audiences to take practical action themselves.

Comments on achievements and performance in 2021

The trustees set seven priority goals in 2021:

1. Long-term strategy: complete definition of goals, development of metrics and programme alignment
2. Boost short-term income and supporter recruitment and retention for medium-to long-term income growth
3. Boost capacity of our programmes to meet demand, maintain credibility, and attract more supporters particularly:
 - a. Deepen conservation activity and monitoring on our reserves and Partners in Action to ensure action plans consistent with our new goals
 - b. Update Eco Church resources and agree, fund and implement plan for ongoing management;
 - c. Agree framework for rolling out Eco Church internationally, support launch in at least 2 other countries and hold our first learning seminar
 - d. Deliver a major coalition effort around COP26, raising the profile of climate and nature win-wins
 - e. Grow Wild Christian and establish an effective volunteer project team.
4. Boost internal efficiency, further upgrading skills, technology, work practices and management capacity, to drive and implement our new strategy
5. Digital transformation
6. High level influencing: Develop and agree a plan for high level influencing to help deliver our ambitious new strategy goals
7. Volunteer recruitment and management

1. Long-term strategy: complete definition of goals, development of metrics and programme alignment

Four priority goals were agreed to ensure we reach landowners, churches, individuals and Christian environmental leaders. Metrics to monitor implementation of these are reviewed quarterly with achievements celebrated and lessons learned where metrics are not reached.

2. Boost short-term income and supporter recruitment and retention for medium-to long-term income growth.

The agreed annual key performance indicators for income and supporter recruitment were achieved despite concern that the pandemic may detrimentally influence both aspects of our work. Ambitious targets set for recruiting social media followers and e-communications sign ups were also achieved. This was supported by the interest generated by COP26.

3. Boost capacity of our programmes to meet demand, maintain credibility, and attract more supporters.

Conservation

Our plans to boost capacity were hindered initially by Covid but gathered pace from mid-year.

In the first quarter of 2021 Covid continued to take its toll on our own reserves and Partners in Action, with two volunteers losing their lives to Covid related illness. In addition, the Head of Conservation was seriously ill from Covid and was out of action for much of February and March. It wasn't until the post-Easter period, that site

DIRECTORS' AND TRUSTEES' REPORT (continued)

visits and reserve visits from guests and volunteers resumed at reasonably normal levels.

The nature reserve focus from April was to secure remaining areas of capital works that had originally been planned for 2020. At Wolf Fields Urban Nature Reserve, 2021 saw the completion of a new art installation area with a "Noah's Ark" theme. A new wildflower labyrinth designed by local churches has been completed and the sensory garden area significantly replanted. New beehives were installed and a new mini pond is now fully functioning.

Volunteering recommenced at both Wolf Fields and at Foxearth Meadows Nature Reserve, as has a full programme of school visits across both sites. Installation of a new multi-purpose path to allow better access to Foxearth meadows during the winter has started. Church Demonstration events reached over 30 churches at both owned sites for the first time.

We were especially thrilled to learn that A Rocha UK has won a prestigious community award- the "2021 London Faith and Belief Community Awards" which was presented to Kailean Khongsai and the Conservation Team on November 29th.

We were able to recruit to the post of Education Officer at Wolf Fields, reinstating capacity which had to be cut some years ago. The post holder will not only help with education visits to the site but produce materials with application anywhere in the country.

The annual Partner in Action retreat/conference in October allowed us to develop plans to support an expanded number of partners, by introducing expanded mechanisms for mutual support etc. This is in readiness for what we expect to be even more rapid growth in the next two years. Our Partners in Action network expanded by 10 new projects by the end of 2021, including geographical areas where we had little or no previous presence, including Central Scotland, Northern Ireland, East Midlands and East Anglia. A further 49 sites have indicated interest in joining the network.

"Churches Count on Nature (CCoN)" - a joint initiative between the conservation and Eco Church teams - was a huge success. 520 churches participated and over 17,000 records of identified wildlife were submitted through the National Biodiversity Network. This shows the rapidly accelerating interest by churches in nature. We aim to repeat and expand CCoN in 2022.

Churches

During 2021 we were able to recruit a second Eco Church officer, which has been essential to keep up with the rate of growth of churches registering for Eco Church and gaining awards. We also obtained a significant grant from All Churches Trust, which allowed us to start recruiting for North of England and Wales Coordinators for Eco Church.

Another grant, also from All Churches Trust, enabled us to update the original Eco Church resources which had undergone little change since the launch of the scheme in 2016. Updating the resources was a key priority for us during 2021. Over 100 resources have been produced and made freely available on our Eco Church website and survey app. The majority were launched ahead of COP26 with kids and youth resources, and Welsh translation being added during February 2022, completing the major update project.

It is a key part of the team's ongoing work to keep these updated on a regular basis. These capacity and resources improvements were critical to enable us to adequately support a rapidly growing scheme. By the end of 2021 there were 4,435 registered Eco Churches (compared to 3,143 at the end of 2020), with 1,660 awards being given, up from 1,017 at the end of 2020.

We had planned to roll out Eco Church internationally during 2021. This and planned development of other functionality of the EC App was challenging last year with the news in March that our sole app developer needed to finish working with us. We decided that working with a company (rather than an individual) would give us a more stable platform from which to grow. The resultant search identified a new developer Freely

DIRECTORS' AND TRUSTEES' REPORT (continued)

Give which has now been engaged to take on this work.

Despite this, we have been sharing our experiences of running Eco Church with a number of other A Rocha organisations in other countries who have similar programmes. Work is now underway to agree on a timeframe for the launch of a new platform and we are exploring potential collaboration with our sister organisations.

The churches' team worked in partnership with Resound Worship to deliver a tour of worship and teaching on the themes of Creation, Ecology and Christian Hope. The tour went to ten churches over ten days arriving in Glasgow for the start of COP 26 in November.

Eco Church continues to give A Rocha UK a significant platform to engage with churches, with nearly 200 speaking engagements during the year - mostly undertaken by volunteers.

Coalition around COP26

A key priority in 2021 was assisting with worldwide A Rocha family engagement with COP26, in Glasgow in November. A key approach to creating the capacity for this, was to bring together a working group from across the worldwide A Rocha family to develop a position paper on nature-based solutions to climate change. Sharing the work involved with at least six other A Rocha national organisations, and A Rocha International, enabled us together to produce a credible position, enhancing our own collective understanding of the subject and providing useful resources for the future.

Then, at COP26 itself, A Rocha UK led and facilitated the lobbying group of A Rocha family members in the 'blue zone' in Glasgow, as well as leading on media work making good use of the temporary media officer, recruited for 2021, with opportunities around COP26 particularly in mind. In the run up to COP26, and from the event itself, we obtained significant media coverage for us, with articles in religious media such as the Baptist Times, Methodist Recorder, Tablet, Church Times, and an item (about A Rocha Ghana's work) on the BBC World Service.

One of the main aims of attending COP26 was deepening A Rocha's understanding of how these conferences work, learning lessons about how to prepare to attend COPs, what it looks like on the ground, and what the key issues are for nature organisations. We have fed our learning into a family-wide learning review which will shape our collective approach to similar events in the future

Wild Christian

By the end of 2021, participants in the Wild Christian programme had increased by 64% from the end of 2020. This was particularly encouraging, given the absence of live speaker events up until Summer 2021 due to ongoing Covid restrictions.

Our core planned approaches to expanding capacity to deliver Wild Christian in 2021 were to build a volunteer production team around the staff coordinator, and to seek a greater range of writers from across staff and trustees. While Covid, and the severe restrictions on face-to-face meeting hampered the first, we were able to bring a number of new writers on board, freeing the staff coordinator to develop other aspects of the programme.

We held one online event, our first 'Campaign Friday' event (24 September during the 'Big Green Week'.) The event was an opportunity for our community to learn about nature-related campaigns and take 'live' action together. The event was the first of more live campaigning events planned for 2022.

Our Wild Christian bulletin completed a new learning blog 6-part series about climate change and the impacts on nature in the UK. These were written by Trustees, Colin Beale and James Pearce-Higgins. We also began our 6-part series on campaigning written by Chief Executive, Andy Atkins. Wild Christian attracted other contributors, mainly Wild Christian community members willing to give of their time to contribute blogs and reflections for the monthly email.

Wild Christian is run by a part-time staff coordinator. To augment this capacity and diversify the activities further

DIRECTORS' AND TRUSTEES' REPORT (continued)

in 2022 we will now be establishing an editorial and production team from across other staff.

4. Boost internal efficiency, further upgrading skills, technology, work practices and management capacity, to drive and implement our new strategy

In 2021 our key achievements were:

- Moving into our new office with the related substantial work to appropriately refurbish it creating an attractive working environment.
- Completing and implementing a salary review and salary policy
- Updating and communicating all standard organisational policies, including a staff manual
- Setting up a document management system
- Starting a staff training programme.
- Improving our planning and budgeting system
- Reviewing our organisational structure to ensure alignment with delivery of new strategy which included hiring three additional staff.

5. Digital transformation

In 2021 our key achievements were:

- Improvements to current website to ensure a smoother supporter journey
- Planning and design of new website began for launch in 2022
- New webinars and video library were created to keep supporters in touch with our work
- Training and support for staff team on video and photo production was completed

6. High level influencing

One of the key convening priorities for 2021 was to deliver a strong Climate Sunday campaign on behalf of the Churches Environmental Issues Network (EIN). This campaign was run by a steering group of EIN members from a range of Christian denominations and organisations. A Rocha UK provided the Chair for the steering group, as well as members of the Communications Working Group. We also provided a stand in project coordinator when the original coordinator suffered a severe car accident and was no longer able to continue. This inevitably delayed other organisational work, but we chose to prioritise this important coalition effort around the unique event of UN climate negotiations in the UK.

The aim of the campaign was to mobilise churches across Britain and Ireland on climate change in the year of COP26. Despite some significant challenges, including the pandemic closing all churches for many months and the loss of the original coordinator, the coalition successfully delivered a strong campaign. For example, more than 2,200 churches registered their participation in Climate Sunday on the website (and we have evidence that many 100s more participated but didn't register).

Highlights include the interdenominational service at Glasgow Cathedral in Sept 2021, a stall at COP26 in November, a series of webinars, and a legacy website with a huge range of resources and further action for campaigning on climate. The strength of relationship within the coalition leaves a strong foundation for future collaboration between Christian denominations and organisations within EIN.

The work with the A Rocha family and Climate Sunday supported our 2021 priority of increasing A Rocha UK's profile among key audiences, particularly the scaling up of our press and media work. A majority of the articles and blogs we achieved in the Christian press during 2021 were related to Climate Sunday.

Another strand of our plans for 2020 was to begin providing themed webinars on topical issues aimed at our supporter base and Christian environmental leaders. We met our target of four webinars with events on: Climate and Nature, Climate and Pastoral Care, Campaigning, and feedback to supporters from COP26. We also provided two Environmental Leadership prayer forums, both of which were well attended.

The leadership prayer forum grew from 60 to over 80 individuals between January and October 2021.

A ROCHA UK

Year Ended 31 December 2021

DIRECTORS' AND TRUSTEES' REPORT (continued)

7. Volunteer recruitment and management

Our plan for 2021 was to develop a more sophisticated volunteer recruitment and management approach. This was not possible due to delays in other work (such as the premises move), which had to be prioritised, and unexpected staff vacancies (the COO stepping down in the summer). As mentioned above, we continue to have a large number of volunteers involved with A Rocha UK - whether speakers, people doing practical work at our reserves or those offering their skills as part of the volunteer advisory network, and we are deeply grateful for all they bring us. Our plan is to recruit someone in 2022 with the skills to establish a volunteer recruitment and management framework appropriate to our growing size and the needs and diversity of volunteers.

Our five external priorities for 2022

1. Recruit a new generation of individual supporters
2. Develop a transformative proposal to deliver the land goal
3. Strengthen EC programme expertise, governance and quality assurance
4. Take our Convening and Influence programme to the next stage (engaging many more Christian environmental leaders and providing a range of topical webinars)
5. Take Wild Christian to the next stage (develop staff project team and deliver new range of activities)

Statement of Financial Activities

Regular income for the year was £771,000 compared to £646,000 in 2020 and was £54,000 above budget. Around £57,000 of one-off gifts came from supporters who donated their loan repayment. (See under balance sheet).

Grants income continued to be significant at £125,000 (2020: £135,000). Church donations are growing due to the growth of Eco Church and were £126,000 (2020: £109,000).

Expenditure at £847,000 (2020: £685,000) was £100,000 below budget, with Covid restricting some planned activities.

The trustees and management team have agreed to invest proceeds from the sale of Avenue Road in activities to give A Rocha UK (ARUK) a higher level of income generating a stable base for the future. Deficits are therefore expected until 2023. The deficit for 2021 was £70,000 (2020: £30,000 before profit on sale of Avenue Road).

Balance Sheet

Following the sale of 18/19 Avenue Road in 2020, supporter loans and interest of £446,000 were repaid in 2021. Some donors generously converted their loans to donations and around £57,000 was received in this way.

A sum of £120,000 from the sale of Avenue Road, was spent on the refurbishment of the new offices at 80 Windmill Road, creating an excellent working environment for both team and visitors. With £408,000 in cash and £276,000 investment assets, the trustees consider the charity to be in a strong financial position for the future.

Principal Risks and Uncertainties

The Board of Trustees is responsible for overseeing the charity's risk management activities. Detailed consideration of risk is delegated to the Standing Committee, which is assisted by the charity's management in reviewing this matter and reporting to the Board. Trustees review the risks to which the organisation is exposed throughout the year, both at the Standing Committee and at full Board meetings.

A risk register is regularly reviewed by management and trustees and updated as appropriate. The risks cover

DIRECTORS' AND TRUSTEES' REPORT (continued)

all potential threats to the charity including financial, legal, operational, governance and reputational. Mitigating strategies and/or contingency plans, controls and actions are in place for these, and other risks identified. Through the risk management process established for the charity, the trustees are satisfied that the major risks have been identified and processes for addressing them have been implemented.

The major medium-term risk ARUK faces is income shortfall. The charity obtains the majority of its income from non-statutory sources, and this can fluctuate year by year. The charity mitigates this risk by developing and maintaining a range of income sources and by seeking new income streams to support its charitable activities. The charity maintains a level of reserves that enables it to handle these fluctuations in income without impacting service delivery in the short term.

Reserves Policy

ARUK's reserves are held in support of the charity's ongoing activities, recognising its commitment to employed staff, the lack of substantial multi-year income, and the uncertainty and fluctuation of income in relation to appeals, seasonal donations and legacies.

The formula adopted for calculating reserves compares the amount of unrestricted general funds with the total budget for the forthcoming year. The planned level for this purpose is in the range of 3 to 6 months of annual expenditure. The Board plans to use the current position, which is above this level, to expand the charity's programmes and invest in future sustainability.

The policy shall be monitored and reviewed by the trustees regularly when the draft Annual Report and Financial Statements are presented for approval.

Reserves at at 31 December 2021

Free unrestricted reserves (that is, unrestricted reserves excluding tangible fixed assets and loans secured thereon) at 31 December 2021 totalled £552,000 (2020: £695,000). These represented 6.7 months of the £1,066,000 budgeted expenditure for 2022. In 2020, the reserves were held of 8.8 months of the budgeted expenditure. Restricted funds, representing restricted income received but not yet spent, were £76,000 (2020: £93,000).

Fundraising

ARUK understands its duty to protect the public, including vulnerable people, from unreasonably intrusive or persistent fundraising approaches and undue pressure to donate. The charity does not currently use external fundraising agencies for either telephone or face-to-face campaigns and received no fundraising complaints during the year (2020: none).

Structure and Governance

Nature of the Charity

ARUK 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 its members (who are the trustees) is limited to £1.

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.

There is currently no legal membership scheme as may be established under the Memorandum and Articles of Association.

DIRECTORS' AND TRUSTEES' REPORT (continued)

ARUK is completely independent in its governance and finances but shares a common vision with the worldwide A Rocha family, defined in a covenant. The family shares a secretariat and facilitating body, A Rocha International ("ARI", formerly The A Rocha Trust) also registered in the UK. The two charities have agreed and signed an appropriate Memorandum of Understanding.

ARUK acts as an agent for ARI regarding the receipt and banking of funds from UK donors intended for the support of ARI and other A Rocha organisations. In 2021, income receivable by ARUK under this agreement (including Gift Aid tax repayment claims) was £10,765 (2020: £15,255) for ARI and £14,079 (2020: £9,209) for other A Rocha organisations. These funds are accounted for carefully and are paid over on a regular basis, usually quarterly. They do not form part of the financial statements of ARUK.

Shared A Rocha values

ARUK seeks to express its charitable objectives through five core commitments which are value statements agreed by, and shared across, the worldwide family of A Rocha 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 cooperatively with other organisations in the field and to press the case for action within this co-operative framework.

Each of ARUK's charitable objects can be seen as having an international, national and local dimension to them – all of which also express the five core commitments.

Organisation structure and personnel

The Board meets four times a year. A Standing Committee of the Board, chaired by the Treasurer, meets shortly before each Board meeting to advise and where appropriate make decisions within authority delegated by the Board; its members are indicated by (SC) in the list of trustees on page 2.

ARUK has an open recruitment process for the appointment of new trustees. The skill set and experience of the Board of Trustees is reviewed against the needs of the charity and where appropriate new trustees are recruited to meet these needs. Trustees serve an initial term of three years and are then eligible for re-election. When new trustees are appointed, they are provided with an induction including governance, the charitable objects, strategy and plans.

ARUK trustees and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity. All trustees give of their time freely and no trustee received remuneration in the year.

Pay levels for senior staff, including the CEO, are reviewed annually by the Standing Committee in accordance with the staff pay framework and policy. A formal salary policy, developed in 2020, was implemented in 2021 for all staff salaries with the exception of the CEO which is set by the Board.

Day to day management is delegated to the Chief Executive Officer, Andy Atkins. His senior staff were Andy Lester (Conservation), Helen Stephens (Churches) and Sandi Filby (Fundraising and Communications). George Kulasingham oversaw the Finance and Administration until September 2021. A Finance and Resources Director who will oversee finance, administration, and people related processes including the development of staff and volunteers is being recruited in 2022.

DIRECTORS' AND TRUSTEES' REPORT (continued)

The list of trustees holding office during 2021 is given on page 2.

Trustees' responsibilities

The trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for preparing the Trustees' Report (including the Strategic Report and Directors' Report) and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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 its income and expenditure. 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 2019 (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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, and the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

The trustees are responsible for ensuring that in its conduct and operation the charitable company applies financial and other controls which conform to the requirements both of propriety and good financial management.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware; and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

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

A ROCHA UK

Year Ended 31 December 2021

DIRECTORS' AND TRUSTEES' REPORT (continued)

Small company exemptions

The report has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006.

Approved by the Board of Trustees on 2022 and signed on its behalf by:

.....
Rev Dr M J M Perry
Acting Chairman

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

Opinion

We have audited the financial statements of A Rocha UK (the 'charitable company') for the year ended 31 December 2021 which comprise the Statement of Financial Activities (including income & expenditure account), the Balance Sheet, the Statement of Cash Flows, Net Debt reconciliation and notes to the financial statements, including a summary of significant accounting policies. 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 Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

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 2021, 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; 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.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' (who are also the directors of the company for Company Law purposes) use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Other information includes the trustees' report (incorporating the directors' report). Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

A ROCHA UK

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees annual report (which includes the directors' report prepared for the purposes of company law) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

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

- adequate and proper 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 directors' 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 take advantage of the small companies' exemption from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, 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, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

A ROCHA UK

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud are detailed below:

We gained an understanding of the legal and regulatory framework applicable to the Company and the sector in which it operates and considered the risk of the Company not complying with the applicable laws and regulations including fraud; in particular those that could have a material impact on the financial statements, including financial reporting which could have a material impact on the financial statements. In relation to the operations of the Company this included compliance with the employment law, health and safety and GDPR.

The risks were discussed with the audit team and we remained alert to any indications of non-compliance throughout the audit. We carried out specific procedures to address the risks identified. These included the following:

- Review of legal fees incurred;
- Reviewing minutes of Trustee Board meetings;
- Agreeing the financial statement disclosures to underlying supporting documentation;
- Enquiring of management including those charged with governance;
- Reviewing the key accounting policies and estimates

We assessed management bias in relation to the accounting policies adopted and in determining significant accounting estimates.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>.

This description forms part of our auditor's report.

A ROCHA UK

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

Use of report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Helena Wilkinson (Senior Statutory Auditor)

For and on behalf of
Price Bailey LLP,
Chartered Accountants
Statutory Auditors
24 Old Bond Street
London
W1S 4AP

Date:

A ROCHA UK

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
INCOME					
Donations and legacies	2	514,088	93,525	607,613	493,380
Charitable activities	3	28,490	97,250	125,740	135,858
Other trading activities	4	37,118	589	37,707	17,336
Investment income		331	-	331	270
Other income	5	-	-	-	353,860
Total income		580,027	191,364	771,391	1,000,704
EXPENDITURE					
Raising Funds	6	81,650	-	81,650	72,035
Charitable activities	7	556,725	209,030	765,755	612,735
Total expenditure		638,375	209,030	847,405	684,770
Net (expenditure)/income for the year		(58,348)	(17,666)	(76,014)	315,934
Unrealised gains on investment assets		6,090	-	6,090	-
Net movement in funds		(52,258)	(17,666)	(69,924)	315,934
RECONCILIATION OF FUNDS					
Total funds brought forward		768,612	93,421	862,033	546,099
TOTAL FUNDS CARRIED FORWARD 16		716,354	75,755	792,109	862,033

All income and expenditure has arisen from continuing activities.

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes to the accounts are shown on pages 22 to 33 and form an integral part of these financial statements

A ROCHA UK
(Company number: 4210929)

BALANCE SHEET
AS AT 31 DECEMBER 2021

	Note	£	2021 £	£	2020 £
FIXED ASSETS					
Tangible fixed assets	11		164,591		72,255
Investment assets	12		276,090		-
CURRENT ASSETS					
Stocks	14	749		753	
Debtors	13	26,805		25,945	
Cash at bank and in hand		408,753		1,267,313	
TOTAL CURRENT ASSETS		436,307		1,294,011	
LIABILITIES					
Creditors: amounts falling due within one year	15	(84,879)		(504,233)	
NET CURRENT ASSETS			351,428		789,778
TOTAL ASSETS LESS CURRENT LIABILITIES			792,109		862,033
Total net assets			792,109		862,033
The funds of the charity					
Unrestricted funds:					
General fund			716,354		768,612
			716,354		768,612
Restricted funds			75,755		93,421
TOTAL FUNDS	16		792,109		862,033

The attached notes on pages 22 to 33 form part of these financial statements.

The financial statements were approved by the Board of Trustees on and signed on their behalf by:

.....
Rev Dr M J M Perry
Acting Chairman

.....
J R Eames-Petersen
Treasurer

A ROCHA UK

STATEMENT OF CASH FLOWS AS AT 31 DECEMBER 2021

	2021 £	2020 £
Reconciliation of net income to net cash flow from operating activities		
Net (expenditure)/income for the reporting period (<i>as per the Statement of Financial Activities</i>)	(69,924)	315,934
Adjustments for:		
Depreciation charges	27,618	9,581
Interest receivable	(331)	(270)
Interest payable	1,394	7,005
Decrease/ (Increase) in stock	4	(430)
(Increase) in debtors	(860)	(15,122)
Increase/(Decrease) in creditors	27,114	(8,373)
Loss/(Gain) on disposal of assets	865	(344,984)
Net cash used in operating activities	(14,120)	(36,659)
Cash flows from investing activities:		
Net cash provided by / (used in) investing activities:		
Interest received	331	270
Acquisition of tangible fixed assets	(120,819)	-
Disposal proceeds from sale of fixed assets	-	1,120,000
Purchase of investments	(270,000)	-
Gain on investments	(6,090)	-
Net cash (used in)/provided by investing activities	(396,578)	1,120,270
Cash flows from financing activities:		
Net cash (used in) operating activities:		
Repayments of loans	(446,468)	(8,000)
Interest payable	(1,394)	(7,005)
Net cash (used in) financing activities	(447,862)	(15,005)
Change in cash and cash equivalents during the period:	(858,560)	1,068,606
Cash and cash equivalents at the beginning of the period:		
Cash at bank and in hand	1,267,313	198,707
Cash and cash equivalents at the end of the period:		
Cash at bank and in hand	408,753	1,267,313

The notes to the accounts are shown on pages 22 to 33 and form part of these financial statements.

A ROCHA UK

NET DEBT RECONCILIATION AS AT 31 DECEMBER 2021

	As at 01/01/ 2021 £	Cash flows £	Other Charges £	As at 31/12/2021 £
Cash	1,267,313	(858,560)		408,753
Short term borrowings	(446,468)	446,468	-	-
Total	820,845	(412,092)	-	408,753

The notes on pages 22 to 33 form part of these financial statements.

A ROCHA UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES

1.1 General information

A Rocha UK is a charitable company limited by guarantee incorporated in England, Wales and Scotland. 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 80 Windmill Road Brentford UK TW8 0QH. The principal activity of the charity is environmental conservation and education run with Christian values.

1.2 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 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended)

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.

1.3 Going Concern

At the balance sheet date, the Trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. Post the balance sheet date, the Trustees consider that the Covid-19 pandemic has impacted the organisation's activities to the extent that events have had to be postponed in 2021.

Future cash flows forecasts, and budgets indicate that the charity will retain the ability to continue to operate and to settle liabilities as they fall due for the foreseeable future.

1.4 Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. There are no material judgements or key sources of estimation uncertainty in these financial accounts.

1.5 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 income and income from fundraising activities are recognised when receivable on the basis of when the services are provided or the events take place.

For legacies, entitlement is taken on a case by case basis as the earlier of the date on which: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from

A ROCHA UK

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2021

the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and there is an expectation that a distribution will be made. If the legacy is in the form of an asset other than cash or an asset listed on a recognised stock exchange, recognition is subject to the value of the asset being able to be reliably measured and title to the asset has passed to the charity. Where legacies have been notified to the charity or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

1.6 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.

Expenditure on charitable activities includes expenditure on Churches and theology. Community conservation and education, and Outreach work as described in the Trustees' Report.

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 the proportion of direct costs and comprise those costs which are incurred directly in support of expenditure on the objectives of the charity and include governance costs, finance, office costs and irrecoverable VAT. Both support and governance costs are apportioned on a headcount basis to each activity.

1.7 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or valuation on transition less depreciation. Assets costing less than £1,000 are not capitalised. Assets are reviewed for impairment if circumstances indicate their value in the accounts may exceed their net realisable value and value in use.

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 land	Not depreciated
Land improvements	20 years straight line
Leasehold improvement	5 years straight line
Office equipment	4 years straight line

A ROCHA UK

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2021

1.8 Financial instruments

The charity only has financial assets and financial liabilities 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. Tangible fixed assets are recorded at depreciated historical cost and investments are held at fair value. All other assets and liabilities are recorded at cost, which is their fair value.

1.9 Concessionary loans

The Charity has opted to recognise concessionary loans at the amount received, with adjustments in subsequent periods for repayments made.

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 Stocks

Stocks are stated at the lower of cost and net realisable value, being the estimated selling price less costs to complete and sell. Cost is based on the cost of purchases on a first in, first out basis.

At each balance sheet date, stocks are assessed for impairment. If stock is impaired, the carrying amount is reduced to its selling price less costs to complete and sell. The impairment loss is recognised immediately in the Statement of Financial Activities.

1.13 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Accrued income is included at the best estimate of the amounts receivable at the balance sheet date.

1.14 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition, opening of the deposit or similar account.

1.15 Investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted bid value. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year. The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors. The cost of investments and market value (being fair value) are disclosed in note 12.

A ROCHA UK

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2021

1.16 Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due. Accrued expenditure is included at the best estimate of the amounts payable at the balance sheet date, after allowing for any trade discounts due.

1.17 Taxation

A Rocha UK meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part II of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively for charitable purposes.

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £
Gift aid donations including tax recoverable	211,485	16,196	227,681
Legacies receivable	40,517	-	40,517
Other donations	262,086	77,329	339,415
Total	514,088	93,525	607,613

Prior Year	Unrestricted 2020 £	Restricted 2020 £	Total 2020 £
Gift aid donations including tax recoverable	176,095	11,654	187,749
Legacies receivable	22,945	-	22,945
Other donations	198,852	83,834	282,686
Total	397,892	95,488	493,380

3. CHARITABLE ACTIVITIES

	2021 £	2020 £
Conservation and Education	5,250	12,000
Eco Church	67,000	79,288
Partners in Action	15,000	50
Convening environmental leaders	10,000	-
General	28,490	44,520
	125,740	135,858

A ROCHA UK

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2021

Total restricted charitable activities in 2021 equated to £97,250 (2020: £91,338).

4. OTHER TRADING ACTIVITIES

	Total 2021 £	Total 2020 £
Sales & Royalties	22,856	10,560
Service income	2,166	1,351
Other trading income	12,685	5,425
Total	37,707	17,366

There were no restricted other trading activities in 2021 (2020: none).

5. OTHER INCOME

	Total 2021 £	Total 2020 £
HMRC furlough	-	8,876
Gain from property sale	-	344,984
Total	-	353,860

The above included £nil (2020: £8,876) of government grants received by the charity.

No other income relates to restricted funds (2020: none).

6. EXPENDITURE ON RAISING FUNDS

	Direct 2021 £	Support 2021 £	Total 2021 £
Staff costs	56,155	-	56,155
Other costs	25,495	-	25,495
Total costs	81,650	-	81,650
Prior Year	Direct 2020 £	Support 2020 £	Total 2020 £
Staff costs	51,654	-	51,654
Other costs	20,381	-	20,381
Total costs	72,035	-	72,035

No expenditure on raising funds was restricted in nature 2021 (2020: none).

A ROCHA UK

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2021

7. EXPENDITURE ON CHARITABLE ACTIVITIES

	Direct 2021 £	Support 2021 £	Total 2021 £
Conservation and Education	185,534	100,226	285,760
Eco-Church	160,759	130,372	291,131
Supporting environmental Christian leaders	59,724	49,018	108,742
Individuals	47,259	32,863	80,122
Total	453,276	312,479	765,755

Prior year	Direct 2020 £	Support 2020 £	Total 2020 £
Conservation and Education	180,006	198,521	378,527
Eco-Church	147,757	86,451	234,208
Total	327,763	284,972	612,735

The above included £556,725 (2020: £464,335) of unrestricted expenditure and £209,030 (2020: £148,400) of restricted expenditure. Restricted expenditure is limited to costs which were used to deliver restricted activities.

8. SUPPORT COSTS

	Total 2021 £	Total 2020 £
Staff costs	173,553	150,160
Volunteer support	3,139	1,550
Events, marketing and communications	75	8,110
Alliances and affiliations	-	10,945
External accounting and payroll	13,854	-
Telephone, stationery and IT	37,345	30,426
Travel and subsistence	486	6,894
Premises costs	35,740	43,714
Other costs	5,300	4,701
Depreciation	27,618	9,581
Loan interest	1,394	7,005
Governance costs:		
Legal and professional fees	6,119	4,200
Audit fees	7,357	5,620
Other fees to auditors	330	2,066
Trustees' expenses	169	-
Total	312,480	284,972

A ROCHA UK

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2021

Support costs are allocated to each of the activities on the basis of estimated average headcount deployed supporting each objective in the year.

9. NET INCOME

	2021 £	2020 £
This is stated after charging:		
Depreciation	27,618	9,581
Auditors' remuneration	7,357	5,620
Auditors' remuneration – tax assistance	330	2,066
Interest expense on concessionary loans	1,394	7,005
Operating lease expense	1,651	1,195
	<u> </u>	<u> </u>

10. STAFF COSTS

	2021 £	2020 £
Wages and salaries	491,044	410,296
National Insurance	42,222	32,785
Pension contributions	31,684	27,513
	<u> </u>	<u> </u>
Total	564,950	470,594
	<u> </u>	<u> </u>

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

	2021 £	2020 £
Charity directors	2	2
Direct	8	7
Fundraising, Comms and Support	4	4
Convening and Influencing	1	1
Administration	3	3
	<u> </u>	<u> </u>
Total	18	17
	<u> </u>	<u> </u>

One employee received remuneration during the year amounting to more than £70,000 but less than £80,000, excluding employer pension contributions (2020: one employee earning more than £60,000 but less than £70,000).

The key management personnel are considered to be the trustees and the four members of the senior management team. The total employee benefits relating to key management personnel, including pension contributions were £240,831 (2020: £189,636).

A ROCHA UK

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2021

11. TANGIBLE FIXED ASSETS

	Freehold land £	Land improvements £	Leasehold equipment £	Office £	Total £
Cost or valuation					
At 1 January 2021	46,288	61,779	-	21,966	130,033
Additions	-	-	119,752	1,067	120,819
Disposals	-	-	-	(16,694)	(16,694)
At 31 December 2021	46,288	61,779	119,752	6,339	234,158
Depreciation					
At 1 January 2021	-	37,386	-	20,392	57,778
Charge for the year	-	2,810	23,950	858	27,618
Disposals	-	-	-	(15,829)	(15,829)
At 31 December 2021	-	40,196	23,950	5,421	69,567
Net book value					
At 31 December 2021	46,288	21,583	95,802	918	164,591
At 31 December 2020	46,288	24,393	-	1,574	72,255

The charity's land at Foxearth continues to be held at its historic cost of £46,288.

12. Investments

	2021 £	2020 £
LISTED INVESTMENTS		
At market value:		
As at 1 January 2021	-	-
Additions during year	270,000	-
Gains on investments	6,090	-
At 31 December 2021	276,090	-
Investments are allotted to each range as follows:		
Equities	276,090	-
	276,090	-
Historical Cost	270,000	-

All investments are carried at their fair value. Investments in equities and fixed interest securities are all traded in quoted public markets, primarily the London Stock Exchange. The basis of fair value for quoted investments is equivalent to the market value, using the bid price. Investment sales and purchases are recognised at the date of trade cost (that is their transaction value).

A ROCHA UK

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2021

13. DEBTORS

	2021 £	2020 £
Prepayments and accrued income	26,805	25,945
Total	26,805	25,945

14. STOCKS

	2021 £	2020 £
Items held for resale	749	753

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	17,276	8,971
Taxation and social security	12,717	9,524
Other creditors	3,932	2,835
Accruals	50,954	36,435
Supporter loans	-	446,468
Total	84,879	504,233

During the year, the charity collected donations and associated Gift Aid as agent for A Rocha International and other international A Rocha organisations and passed these on net of a service charge.

Of the £nil loan capital (2020 - £424,000), £nil (2020 - £111,000) is interest-free and £nil (2020 - £313,000) bears interest at 2% per annum. All of the loans are considered to be concessionary.

A ROCHA UK

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2021

16. MOVEMENT ON FUNDS

Current year:	At 1 Jan 2021 £	Income £	Expenditure £	Transfers £	At 31 Dec 2021 £
Unrestricted funds:					
General funds:	768,612	580,027	(632,285)	-	716,354
	768,612	580,027	(632,285)	-	716,354
Restricted funds:					
Conservation reserves	10,556	32,516	(39,862)	-	3,210
Conservation and Education	5,980	13,300	(6,741)	-	12,539
Eco Church	67,389	105,487	(117,885)	-	54,991
Partners in Action	4,496	20,032	(19,513)	-	5,015
Wild Christian	5,000	29	(5,029)	-	-
Convening	-	10,000	(10,000)	-	-
Premises	-	10,000	(10,000)	-	-
	93,421	191,364	(209,030)	-	75,755
Total funds	862,033	771,391	(841,315)	-	792,109
 Prior year	 At 1 Jan 2020 £	 Income £	 Expenditure £	 Transfers £	 At 31 Dec 2020 £
Unrestricted funds:					
General funds:	285,373	813,878	(536,370)	205,731	768,612
Revaluation reserve	205,731	-	-	(205,731)	-
	491,104	813,878	(536,370)	-	768,612
Restricted funds:					
Conservation and Education	5,443	42,565	(31,472)	-	16,536
Eco Church	35,955	129,246	(97,812)	-	67,389
Partners in Action	13,597	9,966	(19,067)	-	4,496
Wild Christian	-	5,049	(49)	-	5,000
	54,995	186,826	(148,400)	-	93,421
Total funds	546,099	1,000,704	(684,770)	-	862,033

Revaluation reserve

The revaluation reserve was recognised on the revaluation of the freehold property.

Engagement

Work in this focuses on promotion of the Eco Church scheme which is an online toolkit to help churches care for creation. This programme was phased out in 2019 and remaining balance have been transferred to Eco Church which is part of the Engagement programme.

Conservation and education

The core of this strand of work is developing our two reserves for the enjoyment and education of local communities and also as sites that demonstrate models of high quality, scientifically based conservation.

A ROCHA UK

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2021

In addition, a growing focus is the Partners in Action programme, whereby A Rocha is convening and advising Christian land managers on the management of their land for nature, and the environmental education of visitors to their organisations.

The fund transfers line represents unrestricted funds used to cover the expenditure, net of the purchase of fixed assets from restricted income.

Premises fund

The premises fund was set up in 2017 to enable the charity to retain and develop its premises in Southall. The fund transfer relates to the repayment of the previous equity-based loan net of funds received by the issuing of the new loans redeemable in 2021. The trustees used the balance on this fund to develop the premises. All premises fund have been repaid/donated.

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Current year:	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	164,591	-	164,591
Investments	276,090	-	276,090
Net current assets	275,673	75,755	351,428
Total	716,354	75,755	792,109
Prior year:	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	72,255	-	72,255
Net current assets	696,357	93,421	789,778
Total	768,612	93,421	862,033

A ROCHA UK

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2021

18. OPERATING LEASES

As at the balance sheet date, the charity was committed under non-cancellable operating leases to make the following annual minimum payments:

Land & Buildings	2021 £	2020 £
Not later than 1 year	24,292	26,500
Later than 1 year and not later than 5 years	72,876	103,792
Other		
Not later than 1 year	1,195	1,195
Later than 1 year and not later than 5 years	598	1,793
Total	98,961	133,280

The other operating lease is in respect of the photocopier.

19. PENSION COSTS

The charitable company operates a defined contribution pension scheme. Pension costs for the year have been charged at £31,684 (2020: £27,513) as outlined above. At the year end, £nil was owed to the scheme (2020: £nil).

20. RELATED PARTY TRANSACTIONS

During the year, no trustees received any remuneration nor benefits (2020: £NIL).

One trustee received reimbursement of travel and meeting expenses amounting to £169 (2020: £NIL). These amounts include reimbursements of costs on occasions where the trustee was acting only as a volunteer.

Three trustees made donations without conditions attached totalling £5,158 (2020: £4,785).

Throughout the year, the Charity continued its affiliation with A Rocha International, another UK based charity. The Charity was charged £15,000 (2020: £10,000) in affiliation fees and there were no other related party transactions made in the year.

There were no further related parties in the year (2020: none).

21. SUBSEQUENT EVENTS

As at 9 June 2022 the value of the investment portfolio was £253,746. No adjustment had been made in the financial statements to reflect this.

A ROCHA UK

England & Wales - Charity number 1089276

Accounts

Company Number: 4210929
Registered Charity No: 1089276 (England & Wales)
SC042147 (Scotland)

A ROCHA UK

**TRUSTEES' REPORT
AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
31 DECEMBER 2020**

A ROCHA UK

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A ROCHA UK
Year Ended 31 December 2020

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	IJ McKay, Chair N A W Baker (appointed 5 June 2020) Dr C Beale (appointed 5 June 2020) D F Chandler J R Eames-Petersen, Treasurer (F) Dr A G Gosler (retired 5 June 2020) Rev Dr B J Griffiths (appointed 5 June 2020) J M Hibbert-Hingston (appointed 5 June 2020) R Kirby (appointed 5 June 2020) J Moore (appointed 5 June 2020) H M Oldfield (F) Dr J W Pearce-Higgins Rev Dr M J M Perry (appointed 5 June 2020) J A Stuart R M Thornbury (appointed 5 June 2020) (F) - member of Finance Committee
Company number	4210929
Charity Numbers	1089276 (England & Wales) SC042147 (Scotland)
Registered Office	80 Windmill Road, Brentford, TW8 0QH
Chief Executive Officer	Andy Atkins
Independent Auditors	Price Bailey LLP 24 Old Bond Street London W1S 4AP
Principal Bankers	CAF Bank Limited Kings Hill West Malling Kent ME19 4TA

A ROCHA UK

Year Ended 31 December 2020

DIRECTORS' AND TRUSTEES' REPORT

Introduction

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 2020. The Reference and Administrative information on page 1 forms part of this report.

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 2019) (Charities SORP (FRS 102)).

Thanks

We, the trustees, are grateful to all those who support the work in action, giving, and prayer. We are especially grateful for the extraordinary support we have received during 2020 when, as for so many charities, the Covid-19 pandemic and the associated lockdowns significantly affected our normal activities and jeopardised our income streams. That we ended the year ahead of our original income budget is a testament to the commitment of supporters and funding partners.

Staff: During the year the number of staff (full and part time) increased to 17 from 16 at the end of the previous year (14.5 from 12.7 FTE) to expand capacity on the Eco Church programme, in Supporter Relations, and the Partners in Action programme. We also took on a temporary project manager to coordinate the premises move. During the first lockdown 4 staff were furloughed reflecting the temporary reduction in programme activity. By subsequent lockdowns we no longer needed to do this, it being clear that our income was holding up and that there was no shortage of work to be done. Staff adapted swiftly to the need to work from home and to learn new ways of working and collaborating online. We are most grateful to the staff team for their commitment and adaptability.

Volunteers: Our volunteers continued to provide a vital contribution to the work of the charity giving of their time, passion and energy. The volunteers include both regular and occasional volunteers who help with speaking engagements, on our reserves and administrative tasks. By the end of 2020 volunteer numbers had grown to around 50 from 40 at the end of the previous year, with new church speaker volunteers and writing volunteers for our publications. The trustees are grateful to all our volunteers for the invaluable contribution they make to our work.

Supporters: Those individuals and churches who support us and partner with us are of course a fundamental part of the charity. They contribute financially, in prayer, and in practical action, to support and sustain the work in the UK and around the world through other A Rocha organisations. By the end of 2020 the number of supporting individuals - those we have permission to contact under GDPR - had grown to 6,886 from 4,842 at the end of the previous year. Even though many churches were hard hit financially by the pandemic, the number of giving churches grew during the year. We are profoundly encouraged and grateful for this growth in awareness of our work among the churches, and a growing desire to support it.

Partners: The work in Southall and Hayes depends entirely on good relationships with local partners. At Foxearth we have some excellent relationships with neighbouring organisations. Our growing Partners in Action network of Christian land-managers and community nature projects provides a means of increasing our collective impact and learning together, in a way that we greatly appreciate. Partners were hard-hit by the pandemic, with those in the hospitality business (Christian conference and retreat centres) having to close their premises to clients and thus lose their main income stream. Nevertheless, they remained committed to working together as Partners in Action, providing mutual support through the crisis where they could, and preparing even bolder conservation plans for rolling out when allowed. By the end of the year the total number of Partners in Action stood at 11 early 2020 to 14 Dec 2020.

A ROCHA UK

Year Ended 31 December 2020

DIRECTORS' AND TRUSTEES' REPORT (continued)

Grant funders: We are deeply grateful for the partnership of grant funders who provide both financial backing and collaborative insight. More detail on grants received is in the accounts. During 2020 we received several significant grants from sources new to us, which played a major role in reinforcing our income in what could have been a very damaging year financially.

Above all, the trustees would like to 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 the development of the charity.

2. 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 complied with the duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'.

How our charitable activities fulfil our objectives

Our main mission or aim, supporting the objectives stated above, is summarised as:

To mobilise Christians and Churches to care for the natural environment – for people (the wider public), nature and God.

The issues we address: We seek to tackle key environmental issues such as biodiversity and habitat loss, climate change, resource overuse and waste, and the drivers of those in human behaviour and economic and cultural systems.

The difference we want to make: Our goals for the 2016-20 period were to:

1. Increase a local population of at least 10 declining species in the UK (through ARUK and partner-managed land).
2. Establish a high-quality conservation demonstration site in every UK region (through ARUK and partners)
3. Increase by 10% the number of people which we and our partners are enabling to engage directly with nature.
4. Treble the number of UK churches taking action on the environment (Eco Church)
5. Double the number of Christians acting on the environment with us (Supporters)
6. Establish the internal culture, financial management, systems, skills, structure and premises required to achieve our external goals and achieve organisational sustainability

How our activities deliver on our charitable objectives: We fulfil our charitable objectives through activities organised in two broad areas: Engagement, and Conservation and Demonstration. Each area contributes to all three objectives, but they do so in different ways.

Engagement encompasses our work with broad national audiences – churches, families, and individual supporters. Key components of this work are developing and running programmes for these subsections of our broad audience of churches and Christians. Key programmes are Eco Church, for grass-roots churches, Wild Christian for individuals and families, Convening for Christians in environmental leadership, and Publications and Events, serving all audiences, including our flagship magazine Root and Branch, the monthly eNews bulletin, and the website. Our Engagement department also oversees our fundraising work.

Our Conservation and Demonstration work encompasses the practical conservation work we do ourselves on our reserves, and the support we give to our conservation partners, alongside the place-specific

DIRECTORS' AND TRUSTEES' REPORT (continued)

education work we and they do on or around those conservation sites.

Key components of this work are the development and maintenance of the Wolf Fields and Foxearth Meadows reserves for nature and people (including educational activities), the development and support of our Partners in Action network, and the development and implementation of our Target Ten project (shared by us and our partners) to help deliver on our first multi-year goal (reversing the decline of ten species locally).

In all of our programmes, we encourage an understanding of the relevance of the Christian faith to the environment, we provide information and analysis to educate people of the ecology and the environment, and we provide ideas and tools to enable these audiences to take practical action themselves.

3. Achievements and Performance

The trustees set three priority goals for 2020:

- to have the biggest external impact we can by aligning, coordinating and, where possible, expanding our programmes to address the year's opportunities and the need for urgent and scaled action on the environmental crisis;
- to attempt a step change in financial sustainability and working efficiency; and
- to establish the next phase of the Southall conservation Project (without a national office in Southall) to achieve a scalable model.

We report on these below. But first, a comment on the impact of the pandemic on our plans for 2020.

From March 2020 our activities were significantly affected by the pandemic and control measures such as national lockdowns. Plans had to be changed to keep staff, volunteers and supporters safe and to comply with legislation. Some of our most routine and indeed core activities, such as hosting volunteer work parties and educational activities on our reserves and speaking in churches became impossible overnight. Initially, this appeared to seriously threaten our ability to deliver services and to raise income to support our work.

Nevertheless, the staff team was able to adapt quickly and find new ways to deliver services and raise income. Combined with the generous commitment of our supporters, funders and other partners, this enabled ARUK not only to survive but to diversify our services and accelerate the adoption of some ways of working that we were already moving to. So, while many activities were affected, we ended this, in many ways terrible, year stronger as an organisation and with new skills and approaches to build on.

3.1 To have the biggest external impact we can by aligning, coordinating and, where possible, expanding our programmes to address the year's opportunities and the need for urgent and scaled action on the environmental crisis

Our priorities were:

- Conservation: to scale up demonstration events for churches at our reserves and PIAs; to engage PIAs, reserves and land contacts in wider activities around COP26; to deliver the Southall project
- Churches: to fully develop the functionality and resources available on the new Eco Church platform; to scale up speaker training and recruitment; to engage Eco Churches in wider church activities around COP26
- Individuals and Families: to grow the Wild Christian community; to recruit a volunteer editorial team for participant engagement; to engage participants in wider activities around COP26
- Convening: to make a significant contribution to a coalition project to harness COP26 to accelerate transformation of UK churches engagement on the environment

Conservation

Because of the pandemic, Demonstration Days on both ARUK reserves had to be cancelled. Despite prolonged suspension of work with the public on our reserves, staff and core volunteers were able to carry

DIRECTORS' AND TRUSTEES' REPORT (continued)

out essential maintenance and habitat management for much of the time. They have kept the land we steward in good condition for when activities can resume. We were also able to produce attractive video material about each reserve to engage our supporters and raise the profile of the reserves.

The pandemic also forced all organisations in our Partners in Action programme to close their doors to clients (who are a key audience for our educational work), and many furloughed staff, meaning there was no available capacity to continue practical conservation work in some cases. Nevertheless, strong support for the network has helped keep it together and not one partner has dropped out of the scheme. Moreover, interest in the scheme grew, perhaps as more Christian organisations reflected on the environmental crisis and the benefits of nature to human wellbeing. During the year another four Christian land managing organisations formally joined the Partner in Action programme, including the first school (Monkton Combe in Somerset). We therefore achieved our growth target for the year, despite the pandemic.

In September we appointed our first full-time Partner in Action Programme Coordinator, to better undergird the scheme and facilitate participants in joint learning. We received more than a dozen enquires about joining the scheme during the year and are poised for more growth in 2021.

Churches

The pandemic had a significant impact on our churches programme but, with staff, volunteers and churches themselves adapting, we recovered much ground by the end of the year and learned new ways of working which will be useful in the future, in non-pandemic times too.

By the beginning of March 2020, just before the first lockdown, we had booked a record number of church speaker visits in response to invitations from churches. It was already looking that we might surpass our target of 200, an increase over the previous year. However, with the lockdown in March, all meetings were cancelled. At a stroke this shut down what is traditionally our main means of reaching our primary audience, and new people within it.

Yet, within weeks we and many churches were adapting by doing live video-link or recorded talks. By the end of 2020 staff and volunteer speakers had done 133 live or video talks with churches. Although this fell well short of our original target, we were very pleased to have been able to adapt to the situation and continue to provide a service to churches who were adapting too. We are expecting a sharp increase in invitations to speak online in 2021, as churches and others get used to working this way and will not abandon it even when church doors do open again.

Fortunately, we were able to deliver two volunteer speaker training events before lockdown, adding more than ten new and trained volunteers to our team. This has given us a much-needed increase in speaker capacity to support growing interest in the environment. To keep volunteer speakers better informed of our work, positions on external issues, and resources for their use, we also launched a new quarterly Speaker Update e-bulletin, which has been very well received and which should allow us to be presenting more consistent and up to date information to our audiences.

Our Eco Church programme was also, inevitably, hit by the pandemic. Nevertheless, while the number of new registrations and applications for awards slowed during 2020, the decrease was not as sharp as we might have imagined and had picked up again by the end of the year. Indeed, we have considerable anecdotal evidence that for churches unable to hold live services, Eco Church provided some with a focus for joint work they could do without meeting face to face, for example, by going through the Eco Church survey to assess their churches performance and research next steps. By the end of 2020 registrations for Eco Church had risen by another 818 to a total of 3,162 and we were about to issue our 1,000th award. While we did not achieve our original growth target for the year, we were satisfied with progress.

Work continued as much as capacity would allow on development tasks. These included working with a developer to expand the functionality of the Eco Church web-app, launched in November 2019; and revising criteria for the Eco Diocese scheme. We were also able to reinstate or adapt Eco Church conferences which had initially been cancelled because of the lockdown, to online events. With travel distance no longer

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DIRECTORS' AND TRUSTEES' REPORT (continued)

affecting people's willingness to participate, numbers for these were very encouraging indeed. For example, the Eco Church conference organised in partnership with St Albans Diocese had more than 200 participants, including some coming in from abroad.

Individuals and Families

As with other programmes, progress was affected by the pandemic but, not as drastically as we might have predicted in March, at the time of the first lockdown. We believe that the adaptations we made to the programme helped fill a need with our audience, so that growth continued despite the cancellation of other activities that we had planned. While we did not reach our growth target, we were pleased to have welcomed another 2,044 participants in net growth during the year.

We had planned to add a few offline activities into our Wild Christian community for individuals and families, which began as entirely online. Fortunately, we were able to carry out the first, well-received, training seminar just before the first lockdown, but all other offline activities, including a camp, had to be cancelled.

We then judged that there would be an increased appetite among families with young children particularly, for wholesome, interesting activities that could be done from home. We increased the frequency of our Wild Christian bulletin to fortnightly and launched a new accompanying learning blog series about different UK species. This was very well received and, despite the absence of live speaker events, numbers of new participants continued to rise.

Wild Christian is run by a part-time staff coordinator. To augment this capacity and diversify the activities we can offer our supporters, our aim in 2020 was to establish a volunteer editorial and events team. In the event, the need to redirect staff time in lockdown slowed the progress on this aim. Nevertheless, Wild Christian attracted several offers of help from supporters contributing a variety of creative gifts, and this puts us in a good place to form an editorial and production team in 2021.

Convening

Despite the need for radical changes of plan due to the pandemic, we have more than delivered on our targets for this programme.

This work was previously carried out largely through face-to-face meetings and we had a full programme planned for 2020. This included organising at least three Churches Environmental Issues Network (EIN) gatherings and three prayer forums (including a first in Northern Ireland). Importantly, it also included a major new strand: establishing a cross-denominational project to mobilise churches around climate change in the run up to the COP26 climate negotiations which were originally scheduled for November 2020 in Glasgow.

We had held only two of the planned events when the pandemic forced us to either cancel or move the rest online. We opted for the latter, and if anything, moving the events on line has attracted even greater participation than previously, making it much easier for people anywhere in the country to participate on an equal cost and time footing. Previously, for example with the Environmental Issues Network, many participants would travel from Wales, Scotland and Ireland to London twice a year for a four-hour meeting. During 2020, new organisations have joined the EIN, suggesting Christian charities working on the environment are increasingly valuing the opportunity to coordinate and exchange analysis, to improve our combined impact for our beneficiaries. We have also been able to broaden the leadership of EIN, which ARUK has chaired for several years, including an able co-chair in a senior colleague from Christian Aid, achieving gender balance and greater organisational capacity simultaneously.

By the end of 2020, we had exceeded our target of convening events (10 delivered vs 9 target) and numbers participating in them (with a total of 482 participants across those events vs 250 target).

Via the EIN, and working with others, we launched a major cross-denomination project to engage UK churches in climate change in the run up to COP26, called Climate Sunday, announced in Spring 2020. The

DIRECTORS' AND TRUSTEES' REPORT (continued)

pandemic, however, then forced the postponement of COP26 to the end of 2021. Fortunately, we had increasingly prepared for that eventuality, and were able to adapt the project, and secure funding from trusts and network members to retain a project coordinator, and then plan an even bigger and longer campaign to the end of 2021. By the end of 2020 the campaign was gathering good momentum and was supported by all of the UK's traditional church denominations, along with a large number of Christian development, environment and mission organisations. ARUK provides the chair of the Steering Group and input to other working groups.

3.2 To attempt a step change in financial sustainability and working efficiency

Our priorities were to:

- Upgrade our supporter relations function to recruit, retain and develop supporters much more effectively, to grow organisational influence and funds
- Relocate our national office to a premises and location fit for purpose for a national organisation
- Repay all loans on Avenue Road
- Upgrade our financial and administration procedures
- Upgrade our internal procedures and working culture for increased efficiency and impact as an increasingly national organisation

Again, the pandemic presented multiple challenges for this area. The office was shut from mid-March, so a small office team had to rapidly adapt to working from home. Remote working slowed some of these procedures a little, but staff put in place work arounds, and were able to maintain a credible service to our supporters and donors. Not only that, but the supporter relations team continued as planned to review and update processes to provide a better service to our supporters and beneficiaries.

Once the pandemic caused the first lock down, and churches closed their doors, we expected to see a significant drop in income from churches and individuals. While we did see some impact on normal giving, by the end of the year income from both channels had exceeded our original targets. This is due in part, we believe, to the commitment and coordination of our supporter relations, fundraising and communications staff.

We pressed ahead with plans to improve our supporter communications, feeling this more urgent than ever as our traditional means of meeting many supporters - in church speaker engagements - was blocked. As planned, we introduced a new 6-monthly Occasional Update, and increased visibility of our other bulletins across our platforms. We also introduced a greater variety of ways to give online, and greater clarity about the options. The end result of a large number of small changes has been to maintain a significant level of recruitment of new supporters during a very difficult year. Supporters we have permission to communicate with rose from 4,842 at the end of 2019 to 6,886 at the end of 2020 - picking up healthily after the significant reduction we experienced as a result of the 2019 GDPR exercise.

A critical organisational priority of 2020 was to sell our residential centre and office in Southall, repay remaining loans to supporters who had helped finance the purchase of the property 17 years ago, and find and move to a modern office. This no longer needed to be residential but did need to be better located and set up for our changing work - facilitating others as well as delivering directly ourselves, and including support for remote working and mixed-mode collaboration with staff and allies. We recruited a Project Coordinator to provide the capacity to deliver this project.

Our original hope was to sell our premises and move into a new one by mid-autumn. Lockdown caused delays in securing a sale on our premises and finding and setting up a suitable new premises. However, we were able to sell our premises in November and sign a lease on a suitable new premises we had identified, to move to once lockdown permitted. Lenders were alerted to the sale before Christmas and plans put in place to repay all loans in early 2021, expecting to move office-based staff to the new premises in early 2021.

DIRECTORS' AND TRUSTEES' REPORT (continued)

We have made reasonable progress with our plans for upgrading systems, policies and procedures, including installing systems to enhance collaborative working and HR functions. We began work on updating policies and procedures, including grievance, disciplinary, equal opportunities, staff handbook and salary policy, some being finished and rolled out by the end of the year, others to be completed early in 2021. We also invested in training for staff and volunteers.

3.3 To establish the next phase of the Southall conservation project (without a national office in Southall) to achieve a scalable model

Our priorities were to:

- Ensure availability of suitable accommodation for Southall conservation staff and interns
- Ensure access to equipment storage
- Ensure access to suitably located convening space for staff and volunteers
- Ensure robust management arrangements for local staff
- Further develop and communicate our vision for urban conservation in Southall, to Southall partners and premises donors and the wider supporter base
- Engage local churches in supporting, sustaining and using the next phase of the project

Again, despite the pandemic complicating progress, we ended the year having delivered the critical components. In collaboration with generous local church partners, we have secured good accommodation for Southall staff, and plans are in place to secure accommodation for interns. We have installed expanded storage capacity on Wolf Fields.

Developing a wider strategy for the area has progressed more slowly. Work had begun just before the first lockdown with a meeting between ARUK and local church leaders to share vision and discuss options for implementing. This was well received. However, planned next steps in this process had to be put on hold because of the pandemic, with local church partners having to direct their time and resources to support their communities at a time when Southall was one of the worst affected places in the country. This process will restart in 2021 as local community leaders' priorities allow.

4. Plans and Priorities

4.1 Threats

- Public despair: with environmental trends, and social trends post pandemic, going in the wrong direction, the public feels overwhelmed by 'big issues' and disengages from them.
- Economic chaos and hardship: because of Brexit and Covid the public, including many members of our core audience - the churches - have less disposable income, which affects giving to ARUK.
- An environmentally damaging economic recovery: the risk that economic recovery funds are spent on more environmentally damaging activities, not on greening the economy.

4.2 Opportunities

- Ambitious new goals for an urgent time: we will soon agree ambitious new goals for the next 5 years, which can be used to engage more people to engage with us at a time when public and Christian concern for the environment is rising.
- Focus on big outcomes and clear delivery programmes: in response to the risk of the public feeling cash-poor and despairing over the environment, continue to build on our very practical programmes, what they are achieving, and the different ways people can contribute and benefit.
- A rare opportunity for major strategic investment: A sizable cash injection from the sale of the Avenue Road premises, after repaying all debts, provides the trustees an unprecedented opportunity to invest to increase the reach and impact of the charity, including in its fundraising capacity for the future. This includes moving to a new office, designed to best deliver our mission, and new strategy.
- COP26 - awareness raising and joint advocacy: ARUK has a major opportunity to inform our supporters of the links between nature and climate in the run up to COP26 and to engage climate-aware churches in nature too. We also have the opportunity to work in coalition with others, such as in the Climate

DIRECTORS' AND TRUSTEES' REPORT (continued)

Sunday initiative, to advocate for a concerted government drive towards a green economy, to build back better.

4.3 Priorities for 2021

1. Long-term revision of strategy: complete definition of goals, development of metrics and programme alignment
2. Boost short-term income and supporter recruitment and retention for medium-to long-term income growth particularly:
 - Raise the agreed 2021 income budget
 - Increase supporter numbers and the depth of their engagement with us, to give us not just income, but greater voice and legitimacy
 - Improve digital tools to engage more people more efficiently, and allow us to steward supporters and develop their engagement with us and nature efficiently and effectively
 - Increase our profile as a national organisation
3. Boost capacity of our programmes to meet demand, maintain credibility, and attract more supporters particularly:
 - Deepen conservation activity and monitoring on our reserves and Partners in Action to ensure action plans consistent with our new goals
 - Update Eco Church resources and agree, fund and implement plan for ongoing management;
 - Agree framework for rolling out Eco Church internationally, support launch in at least 2 other countries and hold our first learning seminar
 - Deliver a major coalition effort around COP26, raising the profile of climate and nature win-wins
 - Grow Wild Christian and establish an effective volunteer project team.
4. Boost internal efficiency, further upgrading skills, technology, work practices and management capacity, to drive and implement our new strategy, particularly:
 - Complete new office set up and move in
 - Embed desired cultures
 - Complete and implement a salary review and salary policy
 - Roll out an enhanced training programme to upgrade most essential skills for staff, core volunteers and trustees
 - Update and communicate all standard organisational policies, including staff manual
 - Complete document management system and embed use
 - Review planning and budgeting system
 - Investigate and decide options for improved internal communication - including intranet, and agree a plan for implementation
 - Review organisational structure to ensure alignment with delivery of new strategy
5. Digital transformation
 - Assess our status, design and agree a plan for transition
 - Start implementation, including necessary training
6. High level influencing
 - Develop and agree a plan for high level influencing to help deliver our ambitious new strategy goals
 - Begin implementation of influence strategy
7. Volunteer recruitment and management
 - Complete design and launch the new Volunteer Advisors network
 - Design and agree a volunteer management framework, covering all types of volunteers and ensuring appropriate coordination between and support of all volunteer sub-networks

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Year Ended 31 December 2020

DIRECTORS' AND TRUSTEES' REPORT (continued)

5. Financial Review

Statement of Financial Activities

During the year the charity sold its freehold property, 18/19 Avenue Road, Southall for £1.12 million. This generated a gain of £344,984 over amortised cost which amount includes the release of a £205,000 revaluation reserve. As a result, supporter loans and interest of £446,468 became payable under the loan agreements.

Regular income for the year was £655,720, compared to £679,604 in 2019 and was £93,719 above budget (2019: £1,037 below budget). Income streams were little affected by the pandemic. Grants income was £144,734 compared to £112,708 in 2019 reflecting more robust and more timely applications. Churches donations were £90,848 (2019 - £63,963), helped by the growth of Eco Church.

Exceptional items comprise the surplus over book value on the sale of the property at £344,984. There were no exceptional items in 2019.

Expenditure at £684,770 (2019: £618,124) was £34,849 below budget (2019: £32,202 over budget). The deficit before the exceptional item for 2020 is £29,050 (2019 – surplus of £61,480).

Balance Sheet

The largest items in the balance sheet comprise cash at bank and the supporter loans for the sold freehold property. The supporter loans were to be discharged in the first quarter of 2021, which will reduce cash at bank. The trustees consider the charity to be in a strong financial position for the future.

Principal Risks and Uncertainties

The Board of Trustees is responsible for overseeing the charity's risk management activities. Detailed consideration of risk is delegated to the Finance Committee, which is assisted by the charity's management in reviewing this matter and reporting to the Board. Trustees review the risks to which the organisation is exposed throughout the year, both at the Finance Committee and at full Board meetings.

A risk register is regularly reviewed by management and trustees and updated as appropriate. The risks cover all potential threats to the charity including financial, legal, operational, governance and reputational. Mitigating strategies and/or contingency plans, controls and actions are in place for these and other risks identified. Through the risk management process established for the charity, the trustees are satisfied that the major risks have been identified and processes for addressing them have been implemented.

The major risk ARUK faces is income shortfall. The charity obtains the majority of its income from non-statutory sources and this can fluctuate year by year. The charity mitigates this risk by developing and maintaining a range of income sources and by seeking new income streams to support its charitable activities. The charity maintains a level of reserves that enables it to handle these fluctuations in income without impacting service delivery in the short term.

Reserves Policy

Reason for holding reserves: ARUK's reserves are held in support of the charity's ongoing activities, recognising its commitment to employed staff, the lack of substantial multi-year income, 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 the amount of unrestricted general funds with the total budget for the forthcoming year. The planned level for this purpose is in the range of 3 to 6 months of annual expenditure. The Board plans to use the current position, which is significantly above this level, to expand the charity's programmes and invest in future sustainability.

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Year Ended 31 December 2020

DIRECTORS' AND TRUSTEES' REPORT (continued)

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.

Reserves at 31 December 2020

Free unrestricted reserves (that is, unrestricted reserves excluding tangible fixed assets and loans secured thereon) at 31 December 2020 totalled £696,357 (2019 - £81,713). These represented 10.9 months of the £767,703 budgeted unrestricted expenditure for 2020. In 2019, the figure represented 1.4 months of the budgeted expenditure. Restricted funds, representing restricted income received but not yet spent, were £93,421 (2019: £54,995).

Compliance with Fundraising Standard

A Rocha UK is committed to legal, open, honest and respectful fundraising. The charity takes all reasonable steps to treat donors fairly, so that they can make an informed decision about any donation and understand our duty to protect the public, including vulnerable people, from unreasonably intrusive or persistent fundraising approaches and undue pressure to donate. We take great care to ensure that our level of communication with our supporters is proportional and appropriate. The charity does not currently use external fundraising agencies for telephone, face-to-face campaigns or challenge events and received no fundraising complaints during the year (2019: none).

When seeking to raise money from the public, we only send marketing material to those who have previously said they are happy to be contacted by us (and individuals are free to change their mind at any time). We take great care to ensure that our level of communication with our supporters is proportional and appropriate.

6. Structure and Governance

Nature of the Charity

ARUK 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 its members (who are the trustees) is limited to £1.

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.

There is currently no legal membership scheme as may be established under the Memorandum and Articles of Association.

ARUK is completely independent in its governance and finances but shares a common vision and has a close association with A Rocha International ("ARI", formerly The A Rocha Trust). The two charities have agreed and signed an appropriate Memorandum of Understanding. During 2020, ARI continued to consolidate its work coordinating and resourcing the existing eighteen affiliated organisations (in Australia, Brazil, Canada, Czech Republic, Finland, France, Ghana, India, Kenya, Lebanon, Netherlands, New Zealand, Peru, Portugal, South Africa, Uganda, United Kingdom, and USA).

ARUK acts as the agent for ARI regarding the receipt and banking of funds from UK donors intended for the support of ARI and other A Rocha organisations. In 2020, income receivable by ARUK under this agreement (including Gift Aid tax repayment claims) was £15,255 (2019: £26,721) for ARI and £9,209 (2019: £11,449) for other A Rocha organisations. These funds are accounted for carefully and are paid over on a regular basis, usually quarterly. They do not form part of the financial statements of ARUK.

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Year Ended 31 December 2020

DIRECTORS' AND TRUSTEES' REPORT (continued)

Shared A Rocha values

ARUK seeks to express its charitable objects through five core commitments which are value statements agreed by, and shared across, the international family of A Rocha 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 cooperatively with other organisations in the field and to press the case for action within this co-operative framework.

Each of ARUK's charitable objects can be seen as having an international, national and local dimension to them – all of which also express the five core commitments.

Organisation structure and personnel

The Board meets four times a year, and those listed below as observers to the Board are invited to attend. A Finance Committee of the Board, chaired by the Treasurer, meets shortly before each Board meeting to advise and where appropriate make decisions within authority delegated by the Board; its members are indicated by (F) in the list of trustees on page 1. At the end of 2020 the Board replaced the Finance Committee with the Standing Committee, which has a wider remit.

ARUK has an open recruitment process for the appointment of new trustees. The skill set and experience of the Board of Trustees is reviewed against the needs of the charity and where appropriate new trustees are recruited to meet these needs. Trustees serve an initial term of three years and are then eligible for re-election. When new trustees are appointed, they are provided with an induction including governance, the charitable objects, strategy and plans.

ARUK trustees and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity. All trustees give of their time freely and no trustee received remuneration in the year.

Pay levels for senior staff, including the CEO, are reviewed annually by the Finance Committee in accordance with the staff pay framework and policy. A formal salary policy was developed in 2020 for implementation in 2021 for all staff salaries with the exception of the CEO which is set by the Board.

Day to day management is delegated to the Chief Executive Officer, Andy Atkins. His senior staff were George Kulasingham (Finance and Administration), Andy Lester (Conservation), Helen Stephens (Churches) and Sandi Philby (Fundraising and Communications).

The list of trustees holding office during 2020 is given on page 1.

Observers:

Revd M Hodson – nominated by the John Ray Initiative (JRI)

João Martinez da Cruz – nominated by A Rocha International (ARI)

Council of Reference (advisory):

Revd Steve Chalke

Mr Ram Gidoomal, CBE

Professor Sir John Houghton, FRS

Rt Rev Dr James Jones

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DIRECTORS' AND TRUSTEES' REPORT (continued)

Professor Sir Ghilleen Prance, FRS
Dr Elaine Storkey

Trustees' responsibilities

The trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for preparing the Trustees' Report (including the Strategic Report and Directors' Report) and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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 its income and expenditure. 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 2019 (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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, and the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

The trustees are responsible for ensuring that in its conduct and operation the charitable company applies financial and other controls which conform to the requirements both of propriety and good financial management.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware; and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

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

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Year Ended 31 December 2020

DIRECTORS' AND TRUSTEES' REPORT (continued)

Small company exemptions

The report has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006.

Approved by the Board of Trustees on 29 May 2021 and signed on its behalf by:



I J McKay (May 29, 2021, 4:49pm)
I J McKay
Chairman

A ROCHA UK
Year Ended 31 December 2020

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

Opinion

We have audited the financial statements of A Rocha UK (the 'charitable company') for the year ended 31 December 2020 which comprise the Statement of Financial Activities (including income & expenditure account), the Balance Sheet, the Statement of Cash Flows, Net Debt reconciliation and notes to the financial statements, including a summary of significant accounting policies. 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 Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities SORP 2019.

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 2020, 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; and
- have been prepared in accordance with the requirements of the Companies Act 2006; the Charities and Trustee Investment (Scotland) Act 2005 and the Charities SORP 2019.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Directors with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Other information includes the trustees' report (incorporating the directors' report). Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees annual report (which includes the directors' report prepared for the purposes of company law) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

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

- adequate and proper 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 directors' 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 take advantage of the small companies' exemption from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement (set out on page 13), 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, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

A ROCHA UK

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud are detailed below:

We gained an understanding of the legal and regulatory framework applicable to the Company and the sector in which it operates and considered the risk of the Company not complying with the applicable laws and regulations including fraud; in particular those that could have a material impact on the financial statements, including financial reporting which could have a material impact on the financial statements. In relation to the operations of the Company this included compliance with the employment law, health and safety and GDPR.

The risks were discussed with the audit team and we remained alert to any indications of non-compliance throughout the audit. We carried out specific procedures to address the risks identified. These included the following:

- Review of legal fees incurred;
- Review of Company risk management procedures, including a review of the latest Risk Register
- Reviewing minutes of Trustee Board meetings;
- Agreeing the financial statement disclosures to underlying supporting documentation;
- Enquiring of management including those charged with governance;
- Reviewing the key accounting policies and estimates

We reviewed key authorisation procedures and decision making processes for any unusual or one-off transactions. We also assessed management bias in relation to the accounting policies adopted and in determining significant accounting estimates.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>.

This description forms part of our auditor's report.

A ROCHA UK

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

Use of report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Helena Wilkinson (Senior Statutory Auditor)

For and on behalf of
Price Bailey LLP,
Chartered Accountants
Statutory Auditors
24 Old Bond Street
London
W1S 4AP

Date: 7 June 2021

A ROCHA UK

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
INCOME					
Donations and legacies	2	397,892	95,488	493,380	545,626
Charitable activities	3	44,520	91,338	135,858	112,708
Other trading activities	4	17,336	-	17,336	20,626
Investments		270	-	270	644
Other income	5	353,860	-	353,860	-
Total income		813,878	186,826	1,000,704	679,604
EXPENDITURE					
Raising Funds	6	72,035	-	72,035	38,759
Charitable activities	7	464,335	148,400	612,735	579,365
Total expenditure		536,370	148,400	684,770	618,124
Net income for the year		277,508	38,426	315,934	61,480
Net movement in funds		277,508	38,426	315,934	61,480
RECONCILIATION OF FUNDS					
Total funds brought forward		491,104	54,995	546,099	484,619
TOTAL FUNDS CARRIED FORWARD	16	768,612	93,421	862,033	546,099

All income and expenditure has arisen from continuing activities.

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes to the accounts are shown on pages 23 to 34 and form an integral part of these financial statements

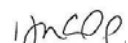
A ROCHA UK
(Company number: 4210929)

BALANCE SHEET
AS AT 31 DECEMBER 2020

	Note	£	2020 £	£	2019 £
FIXED ASSETS					
Tangible fixed assets	11		72,255		856,854
CURRENT ASSETS					
Stocks	13	753		323	
Debtors	12	25,945		10,823	
Cash at bank and in hand		1,267,313		198,707	
TOTAL CURRENT ASSETS		1,294,011		209,853	
LIABILITIES					
Creditors: amounts falling due within one year	14	(504,233)		(73,145)	
NET CURRENT ASSETS			789,778		136,708
TOTAL ASSETS LESS CURRENT LIABILITIES			862,033		993,562
Creditors: amounts falling due after more than one year	15		-		(447,463)
Total net assets			862,033		546,099
The funds of the charity					
Unrestricted funds:					
Revaluation reserve			-		205,731
Other funds			768,612		285,373
			768,612		491,104
Restricted funds			93,421		54,995
TOTAL FUNDS	16		862,033		546,099

The attached notes on pages 23 to 34 form part of these financial statements.

The financial statements were approved by the Board of Trustees on 29.May.2021..... and signed on their behalf by:


 I J McKay (May 29, 2021, 4:49pm)
 I J McKay
 Chairman


 J R Eames-Petersen (May 29, 2021, 6:17pm)
 J R Eames-Petersen
 Treasurer

A ROCHA UK

STATEMENT OF CASH FLOWS AS AT 31 DECEMBER 2020

	2020 £	2019 £
Reconciliation of net income to net cash flow from operating activities		
Net income for the reporting period (<i>as per the Statement of Financial Activities</i>)	315,934	61,480
Adjustments for:		
Depreciation charges	9,581	10,749
Interest receivable	(270)	(644)
Interest payable	7,005	5,964
(Increase)/ Decrease in stock	(430)	751
(Increase)/ Decrease in debtors	(15,122)	81,836
(Decrease) in creditors	(8,373)	(29,268)
Gain on disposal of assets	(344,984)	-
Net cash (used in)/ provided by operating activities	(36,659)	130,868
Cash flows from investing activities:		
Net cash provided by / (used in) investing activities:		
Interest received	270	644
Acquisition of tangible fixed assets	-	(4,668)
Disposal proceeds from sale of fixed assets	1,120,000	-
Net cash (used in) investing activities	1,120,270	(4,024)
Cash flows from financing activities:		
Net cash (used in) operating activities:		
Repayments of loans	(8,000)	(11,500)
Interest payable	(7,005)	(5,964)
Net cash (used in) financing activities	(15,005)	(17,464)
Change in cash and cash equivalents during the period:	1,068,606	109,380
Cash and cash equivalents at the beginning of the period:		
Cash at bank and in hand	198,707	89,327
Cash and cash equivalents at the end of the period:		
Cash at bank and in hand	1,267,313	198,707

The notes to the accounts are shown on pages 23 to 34 and form part of these financial statements.

A ROCHA UK

NET DEBT RECONCILIATION AS AT 31 DECEMBER 2020

	As at 01/01/ 2020	Cash flows	Other changes	As at 31/12/2020
	£	£	£	£
Cash	198,707	1,068,606	-	1,267,313
Long term borrowings	(447,463)	8,000	439,463	-
Short term borrowings	-	-	(446,468)	(446,468)
Total	<u>(248,756)</u>	<u>1,076,606</u>	<u>(7,005)</u>	<u>820,845</u>

The notes on pages 23 to 34 form part of these financial statements.

A ROCHA UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1. ACCOUNTING POLICIES

1.1 General information

A Rocha UK is a charitable company limited by guarantee incorporated in England, Wales and Scotland. 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. The principal activity of the charity is environmental conservation and education run with Christian values.

1.2 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 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended)

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.

1.3 Going Concern

At the balance sheet date the Trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. Post the balance sheet date, the Trustees consider that the Covid-19 pandemic has impacted the organisation's activities to the extent that events have had to be postponed in 2021.

Future cash flows forecasts and budgets indicate that the Pandemic will have potential negative impacts on the charitable company's financials in 2021. The trustees however believe the charitable company remains a going concern due to the ability of the organisation to settle liabilities as they fall due for a period of at least 12 months from the date of this report. This is due to the organisation disposing of its freehold property towards the end of 2020, which has significantly improved the charitable company's cash and free reserves.

1.4 Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. There are no material judgements or key sources of estimation uncertainty in these financial accounts.

1.5 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 income and income from fundraising activities are recognised when receivable on the basis of when the services are provided or the events take place.

A ROCHA UK

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2020

For legacies, entitlement is taken on a case by case basis as the earlier of the date on which: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and there is an expectation that a distribution will be made. If the legacy is in the form of an asset other than cash or an asset listed on a recognised stock exchange, recognition is subject to the value of the asset being able to be reliably measured and title to the asset has passed to the charity. Where legacies have been notified to the charity or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

1.6 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.

Expenditure on charitable activities includes expenditure on Churches and theology. Community conservation and education, and Outreach work as described in the Trustees' Report.

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 the proportion of direct costs and comprise those costs which are incurred directly in support of expenditure on the objectives of the charity and include governance costs, finance, office costs and irrecoverable VAT. Both support and governance costs are apportioned on a headcount basis to each activity.

1.7 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or valuation on transition less depreciation. Assets costing less than £1,000 are not capitalised. Assets are reviewed for impairment if circumstances indicate their value in the accounts may exceed their net realisable value and value in use.

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
Land improvements	20 years straight line
Office equipment	4 years straight line

A ROCHA UK

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2020

1.8 Financial instruments

The charity only has financial assets and financial liabilities 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. Fixed assets are recorded at depreciated historical cost. All other assets and liabilities are recorded at cost, which is their fair value.

1.9 Concessionary loans

The Charity has opted to recognise concessionary loans at the amount received, with adjustments in subsequent periods for repayments made.

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 Stocks

Stocks are stated at the lower of cost and net realisable value, being the estimated selling price less costs to complete and sell. Cost is based on the cost of purchases on a first in, first out basis.

At each balance sheet date, stocks are assessed for impairment. If stock is impaired, the carrying amount is reduced to its selling price less costs to complete and sell. The impairment loss is recognised immediately in the Statement of Financial Activities.

1.13 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Accrued income is included at the best estimate of the amounts receivable at the balance sheet date.

1.14 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition, opening of the deposit or similar account.

1.15 Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due. Accrued expenditure is included at the best estimate of the amounts payable at the balance sheet date, after allowing for any trade discounts due.

A ROCHA UK

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2020

1.16 Taxation

A Rocha UK meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part II of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively for charitable purposes.

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted 2020 £	Restricted 2020 £	Total 2020 £
Gift aid donations including tax recoverable	176,181	11,654	187,749
Legacies receivable	22,945	-	22,945
Other donations	198,852	83,834	282,686
Total	397,892	95,488	493,380
Prior Year	Unrestricted 2019 £	Restricted 2019 £	Total 2019 £
Gift aid donations including tax recoverable	179,423	10,623	190,046
Legacies receivable	129,263	-	129,263
Other donations	147,115	79,202	226,317
Total	455,801	89,825	545,626

3. CHARITABLE ACTIVITIES

	2020	2019
Conservation and Education	12,000	25,000
Eco Church	79,288	63,700
Partners in Action	50	-
General	44,520	24,008
	135,858	112,708

Total restricted charitable activities in 2020 equated to £91,338 (2019: £88,700).

4. OTHER TRADING ACTIVITIES

	Total 2020 £	Total 2019 £
Sales & Royalties	10,560	11,087
Service income	1,351	1,719
Other trading income	5,425	7,820
Total	17,366	20,626

There were no restricted other trading activities in 2020 (2019: none).

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NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2020

5. OTHER INCOME

	Total 2020 £	Total 2019 £
HMRC furlough	8,876	-
Disposal proceeds from property sale	344,984	-
Total	353,860	-

The above included £8,876 (2019: £NIL) of government grants received by the charity.

No other income relates to restricted funds (2019: none).

6. EXPENDITURE ON RAISING FUNDS

	Direct 2020 £	Support 2020 £	Total 2020 £
Staff costs	51,654	-	51,654
Other costs	20,381	-	20,381
Total costs	72,035	-	72,035

Prior Year	Direct 2019 £	Support 2019 £	Total 2019 £
Staff costs	29,008	-	29,008
Other costs	9,751	-	9,751
Total costs	38,759	-	38,759

No expenditure on raising funds was restricted in nature 2020 (2019: none).

7. EXPENDITURE ON CHARITABLE ACTIVITIES

	Direct 2020 £	Support 2020 £	Total 2020 £
Conservation and Education	180,006	198,521	378,527
Eco-Church	147,757	86,451	234,208
Total	327,763	284,972	612,735

A ROCHA UK

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2020

Prior year	Direct 2019 £	Support 2019 £	Total 2019 £
Conservation and Education	119,028	214,713	333,741
Engagement including Eco-Church	177,298	68,326	245,624
Total	296,326	283,039	579,365

The above included £464,335 (2019: £438,437) of unrestricted expenditure and £148,400 (2019: £140,928) of restricted expenditure. Restricted expenditure is limited to costs which were used to deliver restricted activities.

8. SUPPORT COSTS

	Total 2020 £	Total 2019 £
Staff costs	150,160	138,607
Staff recruitment and development	-	2,562
Volunteer support	1,550	2,817
Events, marketing and communications	8,110	28,479
Alliances and affiliations	10,945	11,748
Telephone, stationery and IT	30,426	27,474
Bookkeeping and payroll	-	2,569
Equipment leasing	-	1,356
Travel and subsistence	6,894	13,245
Premises costs	43,714	16,331
Other costs	4,701	4,672
Depreciation	9,581	10,396
Loan interest	7,005	5,964
Governance costs:		
Legal and professional fees	4,200	6,489
Audit fees	5,620	5,460
Other fees to auditors	2,066	4,830
Trustees' expenses	-	40
Total	284,972	283,039

Support costs are allocated to each of the activities on the basis of estimated average headcount deployed supporting each objective in the year.

A ROCHA UK

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2020

9. NET INCOME

	2020 £	2019 £
This is stated after charging:		
Depreciation	9,581	10,749
Auditors' remuneration	5,620	5,460
Auditors' remuneration – tax assistance	2,066	4,830
Interest expense on concessionary loans	7,005	5,964
Operating lease expense – Plant and equipment	1,195	1,195
	<u> </u>	<u> </u>

10. STAFF COSTS

	2020 £	2019 £
Wages and salaries	410,296	380,805
National Insurance	32,785	29,943
Pension contributions	27,513	32,235
	<u> </u>	<u> </u>
Total	470,594	442,983
	<u> </u>	<u> </u>

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

	2020 £	2019 £
Charity directors	2	2
Direct	7	7
Fundraising, Comms and Support	4	1
Convening and Influencing	1	-
Administration	3	6
	<u> </u>	<u> </u>
Total	17	16
	<u> </u>	<u> </u>

One employee received remuneration during the year amounting to more than £60,000 but less than £70,000, excluding employer pension contributions (2019: one employee earning more than £60,000 but less than £70,000).

The key management personnel are considered to be the trustees and the four members of the senior management team. The total employee benefits relating to key management personnel, including pension contributions were £189,636 (2019: £207,192).

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NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2020

11. TANGIBLE FIXED ASSETS

	Freehold land and property £	Land improvements £	Office equipment £	Total £
Cost or valuation				
At 1 January 2020	896,288	61,779	24,164	982,231
Additions	-	-	-	-
Disposals	(850,000)	-	(2,198)	(852,198)
At 31 December 2020	46,288	61,779	21,966	130,033
Depreciation				
At 1 January 2020	72,416	34,576	18,386	125,378
Charge for the year	4,628	2,810	2,143	9,581
Disposals	(77,044)	-	(137)	(77,181)
At 31 December 2020	-	37,386	20,392	57,778
Net book value				
At 31 December 2020	46,288	24,393	1,574	72,255
At 31 December 2019	823,872	27,204	5,778	856,854

The charity has applied the transitional arrangements of Section 35 of FRS 102 and measured its freehold property at The Avenue, Southall 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. The charity's land at Foxearth continues to be held at its historic cost of £46,288.

12. DEBTORS

	2020 £	2019 £
Trade debtors	-	630
Prepayments and accrued income	25,945	10,193
Total	25,945	10,823

13. STOCKS

	2020 £	2019 £
Items held for resale	753	323

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NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2020

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade creditors	8,971	10,002
Taxation and social security	9,524	7,997
Other creditors	2,835	12,366
Accruals	36,435	42,780
Supporter loans	446,468	-
Total	504,233	73,145

During the year, the charity collected donations and associated Gift Aid as agent for A Rocha International and other international A Rocha organisations, and passed these on net of a service charge.

Due to the release of the revaluation the supporter loans have become payable under the loan agreement together with any accrued interest. This is now classified as an amount falling within one year. Of the £424,000 loan capital (2019 - £432,000), £111,000 (2019 – £134,000) is interest-free and £313,000 (2019 - £298,000) bears interest at 2% per annum. All of the loans are considered to be concessionary.

15. CREDITORS: FALLING DUE AFTER MORE THAN ONE YEAR

	2020 £	2019 £
Supporter loans	-	447,463

Due to the release of the revaluation the supporter loans have become payable under the loan agreement together with any accrued interest. This is now classified as an amount falling within one year. Of the £424,000 loan capital (2019 - £432,000), £111,000 (2019 – £134,000) is interest-free and £313,000 (2019 - £298,000) bears interest at 2% per annum. All of the loans are considered to be concessionary.

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NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2020

16. MOVEMENT ON FUNDS

Current year:	At 1 Jan 2020 £	Income £	Expenditure £	Transfers £	At 31 Dec 2020 £
Unrestricted funds:					
General funds:	285,373	813,878	(536,370)	225,731	768,612
Revaluation reserve	205,731	-	-	(225,731)	-
	491,104	813,878	(536,370)	-	768,612
Restricted funds:					
Conservation and Education	5,443	42,565	(31,472)	-	16,536
Eco Church	35,955	129,246	(97,812)	-	67,389
Partners in Action	13,597	9,966	(19,067)	-	4,496
Wild Christian	-	5,049	(49)	-	5,000
	54,995	186,826	(148,400)	-	93,421
Total funds	546,099	1,000,704	(684,770)	-	862,033
Prior year	At 1 Jan 2019 £	Income £	Expenditure £	Transfers £	At 31 Dec 2019 £
Unrestricted funds:					
General fund	261,490	501,079	(477,196)	-	285,373
Revaluation reserve	205,731	-	-	-	205,731
	467,221	501,079	(477,196)	-	491,104
Restricted funds:					
Engagement	5,588	-	(5,588)	-	-
Conservation and Education	-	35,510	(30,067)	-	5,443
Eco Church	-	129,418	(93,463)	-	35,955
Partners in Action	-	13,597	-	-	13,597
Premises fund	11,810	-	(11,810)	-	-
	17,398	178,525	(140,928)	-	54,995
Total funds	484,619	679,604	(618,124)	-	546,099

Revaluation reserve

The revaluation reserve was recognised on the revaluation of the freehold property.

Engagement

Work in this focuses on promotion of the Eco Church scheme which is an online toolkit to help churches care for creation. This programme was phased out in 2019 and remaining balance have been transferred to Eco Church which is part of the Engagement programme.

Conservation and education

The core of this strand of work is developing our two reserves for the enjoyment and education of local

A ROCHA UK

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2020

communities and also as sites that demonstrate models of high quality, scientifically based conservation. In addition, a growing focus is the Partners in Action programme, whereby A Rocha is convening and advising Christian land managers on the management of their land for nature, and the environmental education of visitors to their organisations.

The fund transfers line represents unrestricted funds used to cover the expenditure, net of the purchase of fixed assets from restricted income.

Premises fund

The premises fund was set up in 2017 to enable the charity to retain and develop its premises in Southall. The fund transfer relates to the repayment of the previous equity-based loan net of funds received by the issuing of the new loans redeemable in 2022. The trustees used the balance on this fund to develop the premises.

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Current year:	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	72,255	-	72,255
Net current assets	696,357	93,421	789,778
Total	768,612	93,421	862,033
 Prior year:	 Unrestricted funds 2019 £	 Restricted funds 2019 £	 Total funds 2019 £
Tangible fixed assets	856,854	-	856,854
Net current assets	81,173	54,995	136,708
Creditors due after more than one year	(447,463)	-	(447,463)
Total	491,104	54,995	546,099

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NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2020

18. OPERATING LEASES

As at the balance sheet date, the charity was committed under non-cancellable operating leases to make the following annual minimum payments:

Land & Buildings	2020 £	2019 £
Not later than 1 year	26,500	-
Later than 1 year and not later than 5 years	103,792	-
Other	2020 £	2019 £
Not later than 1 year	1,195	1,195
Later than 1 year and not later than 5 years	1,793	2,988
Total	133,280	4,183

The other operating lease is in respect of the photocopier.

19. PENSION COSTS

The charitable company operates a defined contribution pension scheme. Pension costs for the year have been charged at £27,513 (2019: £32,235) as outlined above. At the year end, £nil was owed to the scheme (2019: £nil).

20. RELATED PARTY TRANSACTIONS

During the year, no trustees received any remuneration nor benefits (2019: £NIL).

Trustee D F Chandler received reimbursement of travel and meeting expenses amounting to £nil (2019: £40). These amounts include reimbursements of costs on occasions where the trustee was acting only as a volunteer.

Three trustees made donations without conditions attached totalling £4,785 (2019: £4,042).

Throughout the year, the Charity continued its affiliation with A Rocha International, another UK based charity. The Charity was charged £10,000 (2019: £10,000) in affiliation fees and there was no other related party transactions made in the year.

There were no further related parties in the year (2019: none).