

**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**

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# A ROCHA UK

Year Ended 31 December 2021

## DIRECTORS' AND TRUSTEES' REPORT

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### 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)

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#### 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)**

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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)

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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)**

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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)**

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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)**

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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)

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### 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)**

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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)**

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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)**

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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)**

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### **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**

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**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 £
<b>INCOME</b>					
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
<b>Total income</b>		<b>580,027</b>	<b>191,364</b>	<b>771,391</b>	<b>1,000,704</b>
<b>EXPENDITURE</b>					
Raising Funds	6	81,650	-	81,650	72,035
Charitable activities	7	556,725	209,030	765,755	612,735
<b>Total expenditure</b>		<b>638,375</b>	<b>209,030</b>	<b>847,405</b>	<b>684,770</b>
Net (expenditure)/income for the year		(58,348)	(17,666)	(76,014)	315,934
Unrealised gains on investment assets		6,090	-	6,090	-
<b>Net movement in funds</b>		<b>(52,258)</b>	<b>(17,666)</b>	<b>(69,924)</b>	<b>315,934</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		768,612	93,421	862,033	<b>546,099</b>
<b>TOTAL FUNDS CARRIED FORWARD 16</b>		<b>716,354</b>	<b>75,755</b>	<b>792,109</b>	<b>862,033</b>

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

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 £
<b>Reconciliation of net income to net cash flow from operating activities</b>		
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)
<b>Net cash used in operating activities</b>	<b>(14,120)</b>	<b>(36,659)</b>
<b>Cash flows from investing activities:</b>		
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)	-
<b>Net cash (used in)/provided by investing activities</b>	<b>(396,578)</b>	<b>1,120,270</b>
<b>Cash flows from financing activities:</b>		
Net cash (used in) operating activities:		
Repayments of loans	(446,468)	(8,000)
Interest payable	(1,394)	(7,005)
<b>Net cash (used in) financing activities</b>	<b>(447,862)</b>	<b>(15,005)</b>
<b>Change in cash and cash equivalents during the period:</b>	<b>(858,560)</b>	<b>1,068,606</b>
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	<b>408,753</b>	<b>1,267,313</b>

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

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	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	-	-
<b>Total</b>	<b>820,845</b>	<b>(412,092)</b>	<b>-</b>	<b>408,753</b>

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

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### 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

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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

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### 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
<b>Total</b>	<b>514,088</b>	<b>93,525</b>	<b>607,613</b>

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
<b>Total</b>	<b>397,892</b>	<b>95,488</b>	<b>493,380</b>

## 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
	<b>125,740</b>	<b>135,858</b>

# 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

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

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

### 5. OTHER INCOME

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

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

	<b>Direct 2021 £</b>	<b>Support 2021 £</b>	<b>Total 2021 £</b>
Staff costs	56,155	-	56,155
Other costs	25,495	-	25,495
<b>Total costs</b>	<b>81,650</b>	<b>-</b>	<b>81,650</b>

  

<b>Prior Year</b>	<b>Direct 2020 £</b>	<b>Support 2020 £</b>	<b>Total 2020 £</b>
Staff costs	51,654	-	51,654
Other costs	20,381	-	20,381
<b>Total costs</b>	<b>72,035</b>	<b>-</b>	<b>72,035</b>

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
<b>Total</b>	<b>453,276</b>	<b>312,479</b>	<b>765,755</b>

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
<b>Total</b>	<b>327,763</b>	<b>284,972</b>	<b>612,735</b>

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	-
<b>Total</b>	<b>312,480</b>	<b>284,972</b>

# 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>
<b>Total</b>	<b>564,950</b>	<b>470,594</b>
	<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>
<b>Total</b>	<b>18</b>	<b>17</b>
	<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 £
<b>Cost or valuation</b>					
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
<b>Depreciation</b>					
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
<b>Net book value</b>					
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 £
<b>LISTED INVESTMENTS</b>		
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
<b>Total</b>	<b>26,805</b>	<b>25,945</b>

### 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
<b>Total</b>	<b>84,879</b>	<b>504,233</b>

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 £
<b>Unrestricted funds:</b>					
General funds:	768,612	580,027	(632,285)	-	716,354
	<b>768,612</b>	<b>580,027</b>	<b>(632,285)</b>	-	<b>716,354</b>
<b>Restricted funds:</b>					
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)	-	-
	<b>93,421</b>	<b>191,364</b>	<b>(209,030)</b>	-	<b>75,755</b>
<b>Total funds</b>	<b>862,033</b>	<b>771,391</b>	<b>(841,315)</b>	-	<b>792,109</b>
 Prior year	 At 1 Jan 2020 £	 Income £	 Expenditure £	 Transfers £	 At 31 Dec 2020 £
<b>Unrestricted funds:</b>					
General funds:	285,373	813,878	(536,370)	205,731	768,612
Revaluation reserve	205,731	-	-	(205,731)	-
	<b>491,104</b>	<b>813,878</b>	<b>(536,370)</b>	-	<b>768,612</b>
<b>Restricted funds:</b>					
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
	<b>54,995</b>	<b>186,826</b>	<b>(148,400)</b>	-	<b>93,421</b>
<b>Total funds</b>	<b>546,099</b>	<b>1,000,704</b>	<b>(684,770)</b>	-	<b>862,033</b>

#### 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
<b>Total</b>	<b>716,354</b>	<b>75,755</b>	<b>792,109</b>
<b>Prior year:</b>	<b>Unrestricted funds 2020 £</b>	<b>Restricted funds 2020 £</b>	<b>Total funds 2020 £</b>
Tangible fixed assets	72,255	-	72,255
Net current assets	696,357	93,421	789,778
<b>Total</b>	<b>768,612</b>	<b>93,421</b>	<b>862,033</b>

# 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
<b>Other</b>		
Not later than 1 year	1,195	1,195
Later than 1 year and not later than 5 years	598	1,793
<b>Total</b>	<b>98,961</b>	<b>133,280</b>

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.