

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

CONTENTS

	Page
Reference and administrative information	2
Trustees' report	3 -12
Independent auditors' report	13 -15
Statement of financial activities	16
Balance sheet	17
Statement of cash flows	18
Net debt reconciliation	19
Notes to the financial statements	20 - 33

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

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.

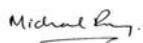
The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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		-
			350,071		501,648
Restricted funds			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)

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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.

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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.

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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).