

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

A ROCHA UK

**TRUSTEES' REPORT
AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
31 DECEMBER 2024**

A ROCHA UK

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A ROCHA UK

Year Ended 31 December 2024

DIRECTORS' AND TRUSTEES' REPORT

Trustees

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

(SC) - member of Standing Committee

Company number 4210929

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

Registered Office 80 Windmill Road
Brentford
TW8 0QH

Chief Executive Officer Andy Atkins

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

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

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DIRECTORS' AND TRUSTEES' REPORT (continued)

Preface

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

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

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

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

Introduction

The trustees (who are also directors of the company for the purposes of the Companies Act) present their report and the audited financial statements of A Rocha UK ("ARUK") for the year ended 31 December 2024. The Reference and Administrative Details on page 2 form part of this report.

The trustees confirm that the report and financial statements of the charity comply with the current statutory requirements, the requirements of the company's governing document, and the provisions of "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) (Charities SORP (FRS 102)).

Charity's objectives and activities

The charity's objectives are:

- the advancement of the Christian faith and understanding of its relevance to the environment;
- to promote education and study of ecology and the environment; and
- to enable and encourage conservation of natural resources and habitats for the benefit of the public.

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

DIRECTORS' AND TRUSTEES' REPORT (continued)

How our charitable activities fulfil our objectives

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

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

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

The difference we want to make:

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

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

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

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

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

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

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

DIRECTORS' AND TRUSTEES' REPORT (continued)

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

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

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

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

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

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

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

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

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DIRECTORS' AND TRUSTEES' REPORT (continued)

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

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

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

Priorities for 2025

The trustees have agreed the following organisational priorities for 2025:

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

Statement of Financial Activities

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

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

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DIRECTORS' AND TRUSTEES' REPORT (continued)

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

Balance Sheet

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

Principal Risks and Uncertainties

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

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

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

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

Reserves Policy

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

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

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

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DIRECTORS' AND TRUSTEES' REPORT (continued)

Reserves at 31 December 2024

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

Going Concern

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

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

Fundraising

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

Structure and Governance

Nature of the Charity

ARUK is a charitable company limited by guarantee, incorporated on 3 May 2001 and registered as a charity on 9 November 2001. In the event of the company being wound up the liability of its members (who are the trustees) is limited to £1.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. Under those Articles, trustees are elected at the AGM with one third retiring by rotation at each AGM. Trustees may also appoint new trustees by ordinary resolution to hold office until the following AGM.

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

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

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DIRECTORS' AND TRUSTEES' REPORT (continued)

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

Shared A Rocha values

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

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

Organisation structure and personnel

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

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

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

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

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

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

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DIRECTORS' AND TRUSTEES' REPORT (continued)

Trustees' responsibilities

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102).
- make judgements and estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

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

In so far as the trustees are aware:

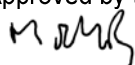
- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

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

Small company exemptions

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

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



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

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

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Year Ended 31 December 2024

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

Opinion

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

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2024, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006; the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

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

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

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

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

This description forms part of our auditor's report.

Use of our report

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



Michael Cooper-Davis FCCA ACA (Senior Statutory Auditor)

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

Date: 11 July 2025

A ROCHA UK

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

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

All income and expenditure has arisen from continuing activities.

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

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

A ROCHA UK
(Company number: 4210929)

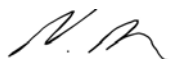
BALANCE SHEET
AS AT 31 DECEMBER 2024

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

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

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

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



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

N Baker
Treasurer

A ROCHA UK

STATEMENT OF CASH FLOWS AS AT 31 DECEMBER 2024

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

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

A ROCHA UK

NET DEBT RECONCILIATION AS AT 31 DECEMBER 2024

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

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

A ROCHA UK

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

1. ACCOUNTING POLICIES

1.1 General information

A Rocha UK is a charitable company limited by guarantee incorporated in England, Wales and Scotland. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is 80 Windmill Road, Brentford, UK, TW8 0QH. The principal activity of the charity is environmental conservation and education run with Christian values.

1.2 Basis of preparation

The financial statements have been prepared in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended)

A Rocha UK meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). The financial statements are presented in pounds sterling and rounded to the nearest pound.

1.3 Going Concern

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

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

1.4 Judgements and key sources of estimation uncertainty

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

1.5 Income

Income from donations and grants is recognised when the charity is entitled to the funds, the receipt is probable, and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal offer is made in writing, unless the grant contains terms and conditions which must be met before the charity is entitled to the funds. Other income and income from fundraising activities are recognised when receivable on the basis of when the services are provided, or the events take place.

A ROCHA UK

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

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

1.6 Expenditure

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

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

Expenditure on raising funds includes the costs associated with attracting donations and grants.

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

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

1.7 Tangible fixed assets and depreciation

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

Depreciation is provided at rates calculated to write off the cost less estimated realisable value of each asset over its expected useful life, as follows:

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

A ROCHA UK

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

1.8 Intangible fixed Assets and amortisation

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

Computer software 3 years straight line

1.8 Investments

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

1.9 Pensions

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

1.10 Fund accounting

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

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

1.11 Debtors

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

1.12 Cash at bank and in hand

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

1.13 Creditors

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

A ROCHA UK

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

1.14 Taxation

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

1.16 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value. Tangible fixed assets are recorded at depreciated historical cost and investment are held at fair value. All other assets and liabilities are recorded at cost, which is their fair value

2. INCOME FROM DONATIONS AND LEGACIES

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

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

3. INVESTMENT INCOME

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

A ROCHA UK

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

4. OTHER TRADING ACTIVITIES

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

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

5. EXPENDITURE ON RAISING FUNDS

	Direct 2024 £	Support 2024 £	Total 2024 £
Staff costs	63,994	17,121	81,115
Other costs	20,885	14,860	35,745
Total costs	84,879	31,981	116,860
Prior Year	Direct 2023 £	Support 2023 £	Total 2023 £
Staff costs	62,571	17,061	79,632
Other costs	9,352	13,660	23,012
Total costs	71,923	30,721	102,644

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

A ROCHA UK

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

6. EXPENDITURE ON CHARITABLE ACTIVITIES

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

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

7. SUPPORT COSTS

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

A ROCHA UK

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

8. NET INCOME

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

9. STAFF COSTS

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

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

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

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

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

A ROCHA UK

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

10. TANGIBLE FIXED ASSETS

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

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

11. INTANGIBLE FIXED ASSETS

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

A ROCHA UK

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

12. Investments

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

13. DEBTORS

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

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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

A ROCHA UK

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

15. MOVEMENT ON FUNDS

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

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

A designated fund was introduced in 2023 representing Fixed Assets.

A ROCHA UK

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

Conservation Reserves

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

Conservation and Education

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

Partners in Action

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

Eco Church

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

Wild Christian

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

Convening

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

Communications

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

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

A ROCHA UK

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

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

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

17. OPERATING LEASES

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

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

The other operating lease is in respect of the photocopier.

A ROCHA UK

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

18. PENSION COSTS

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

19. RELATED PARTY TRANSACTIONS

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

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

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

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

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

20. CAPITAL COMMITMENTS

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

21. CONTINGENT ASSET

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