

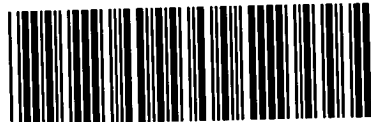
Company Number: 4210929  
Registered Charity No: 1089276 (England & Wales)  
SC042147 (Scotland)

A ROCHA UK

TRUSTEES' REPORT  
AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED  
31 DECEMBER 2022

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# A ROCHA UK

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# A ROCHA UK

Year Ended 31 December 2022

## DIRECTORS' AND TRUSTEES' REPORT

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### Trustees

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

(SC) - member of Standing Committee

**Company number** 4210929

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

**Registered Office** 80 Windmill Road  
Brentford  
TW8 0QH

**Chief Executive Officer** Andy Atkins

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

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

# **A ROCHA UK**

**Year Ended 31 December 2022**

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

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### **Preface:**

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

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

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

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

### **Introduction**

The trustees (who are also directors of the company for the purposes of the Companies Act) present their report and the audited financial statements of A Rocha UK ("ARUK") for the year ended 31 December 2022. The Reference and Administrative Details on page 2 form part of this report.

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

### **Charity's objectives and activities**

The charity's objectives are:

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

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

# A ROCHA UK

Year Ended 31 December 2022

## DIRECTORS' AND TRUSTEES' REPORT (continued)

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### How our charitable activities fulfil our objectives

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

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

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

### The difference we want to make:

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

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

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

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

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

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

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

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

# **A ROCHA UK**

**Year Ended 31 December 2022**

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

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### **Comments on achievements and performance in 2022**

The trustees set five priorities for 2022

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

Below we comment on progress in detail.

#### **1. Recruit a new generation of individual supporters.**

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

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

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

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

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

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

## **A ROCHA UK**

**Year Ended 31 December 2022**

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

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#### **3. Strengthen EC programme expertise, governance and quality assurance**

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

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

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

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

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

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

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

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

## **A ROCHA UK**

**Year Ended 31 December 2022**

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

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

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

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

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

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

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

#### **Thank you**

None of this would have been possible without the dedication and hard work of our staff and more than fifty volunteers who have worked unceasingly this year to deliver our programmes and raise funds. The trustees would like to express their gratitude to all of our individual supporters and the grant making bodies who have enabled us to continue to grow and develop our work in these challenging times. Above all, the trustees would like to record their gratitude to God for bringing about far more than we have often believed possible, and for blessing the charity with people, financial resources and many other benefits when they have been needed. The trustees also affirm their total dependence on God for future guidance as to the development of the charity.

#### **Our organisational priorities for 2023**

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



# **A ROCHA UK**

**Year Ended 31 December 2022**

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

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### **Statement of Financial Activities**

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

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

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

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

### **Balance Sheet**

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

### **Principal Risks and Uncertainties**

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

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

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

### **Reserves Policy**

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

## **A ROCHA UK**

**Year Ended 31 December 2022**

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

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

#### **Reserves at 31 December 2022**

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

#### **Going Concern**

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

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

#### **Fundraising**

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

#### **Structure and Governance**

##### **Nature of the Charity**

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

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

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

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

## **A ROCHA UK**

**Year Ended 31 December 2022**

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

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

#### **Shared A Rocha values**

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

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

#### **Organisation structure and personnel**

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

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

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

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

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

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

# **A ROCHA UK**

## **Year Ended 31 December 2022**

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

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#### **Trustees' responsibilities**

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

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

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

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

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

In so far as the trustees are aware:

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

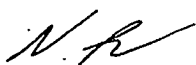
The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

#### **Small company exemptions**

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

Approved by the Board of Trustees on 21 Jun 2023

and signed on its behalf by:



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

N A W Baker  
Trustee

**A ROCHA UK**  
**Year Ended 31 December 2022**

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

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**Opinion**

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

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006; the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

**Basis for opinion**

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

**Conclusions relating to going concern**

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

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

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

**Other information**

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

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

## **A ROCHA UK**

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

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

We have nothing to report in this regard.

#### **Opinions on other matters prescribed by the Companies Act 2006**

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

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

#### **Matters on which we are required to report by exception**

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

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

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

#### **Responsibilities of trustees**

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

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

#### **Auditor responsibilities for the audit of the financial statements**

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

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

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

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

## A ROCHA UK

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

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

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

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

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

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

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

This description forms part of our auditor's report.

#### Use of our report

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



Michael Cooper-Davis FCCA ACA (Senior Statutory Auditor)

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

Date: 27 June 2023

# A ROCHA UK

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

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

All income and expenditure has arisen from continuing activities.

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

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



**A ROCHA UK**  
**(Company number: 4210929)**


**BALANCE SHEET**  
**AS AT 31 DECEMBER 2022**

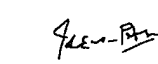
		2022		2021	
	Note	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible fixed assets	11		155,138		164,591
Intangible Fixed assets	12		9,600		-
Investment assets	13		249,102		276,090
<b>CURRENT ASSETS</b>					
Stocks	15	685		749	
Debtors	14	34,074		26,805	
Cash at bank and in hand		191,268		408,753	
<b>TOTAL CURRENT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

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

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

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

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

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

# A ROCHA UK

## STATEMENT OF CASH FLOWS AS AT 31 DECEMBER 2022

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

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

## A ROCHA UK

### NET DEBT RECONCILIATION AS AT 31 DECEMBER 2022

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

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

# A ROCHA UK

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

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### 1. ACCOUNTING POLICIES

#### 1.1 General information

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

#### 1.2 Basis of preparation

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

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

#### 1.3 Going Concern

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

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

#### 1.4 Judgements and key sources of estimation uncertainty

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

#### 1.5 Income

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

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

## A ROCHA UK

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

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

#### 1.6 Expenditure

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

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

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

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

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

#### 1.7 Tangible fixed assets and depreciation

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

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

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

# A ROCHA UK

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

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### 1.8 Intangible fixed Assets and amortisation

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

Computer software      3 years straight line

### 1.8 Investments

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

### 1.9 Pensions

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

### 1.10 Fund accounting

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

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

### 1.11 Stocks

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

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

### 1.12 Debtors

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

### 1.13 Cash at bank and in hand

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

# A ROCHA UK

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

### 1.14 Creditors

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

### 1.15 Taxation

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

### 1.16 Financial instruments

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

## 2. INCOME FROM DONATIONS AND LEGACIES

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

## A ROCHA UK

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

#### 3. CHARITABLE ACTIVITIES

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

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

#### 4. OTHER TRADING ACTIVITIES

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

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

#### 5. OTHER INCOME

	Total 2022 £	Total 2021 £
Gain from sale of fixed assets	182	-
<b>Total</b>	<b>182</b>	<b>-</b>

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



# A ROCHA UK

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

### 6. EXPENDITURE ON RAISING FUNDS

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

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

### 7. EXPENDITURE ON CHARITABLE ACTIVITIES

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

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

# A ROCHA UK

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

### 8. SUPPORT COSTS

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

### 9. NET INCOME

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

### 10. STAFF COSTS

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

## A ROCHA UK

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

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

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

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

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

#### 11. TANGIBLE FIXED ASSETS

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

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

# A ROCHA UK

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

### 12. INTANGIBLE FIXED ASSETS

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

### 13. Investments

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

## A ROCHA UK

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

#### 14. DEBTORS

	2022 £	2021 £
Prepayments and accrued income	34,074	26,805
<b>Total</b>	<b>37,074</b>	<b>26,805</b>

#### 15. STOCKS

	2022 £	2021 £
Items held for resale	685	749

#### 16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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

## A ROCHA UK

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

#### 17. MOVEMENT ON FUNDS

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

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

#### Partners in Action

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

## A ROCHA UK

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

#### Eco Church

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

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

#### Conservation and education

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

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

#### Premises fund

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

#### 18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

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

# A ROCHA UK

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

### 19. OPERATING LEASES

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

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

The other operating lease is in respect of the photocopier.

### 20. PENSION COSTS

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

### 21. RELATED PARTY TRANSACTIONS

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

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

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

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

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

### 22. CAPITAL COMMITMENTS

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