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 2025

CONTENTS

DIRECTORS' AND TRUSTEES' REPORT

Company number 4210929

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

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Preface

A Rocha UK was founded in 2001 and is the UK’s only national Christian nature conservation charity. Our mission is to equip Christians and churches to protect and restore the environment - for God, nature and all people. A Rocha UK is a member of the international federation of A Rocha organisations - independent Christian environmental charities, now in 24 countries, collaborating under one banner for the greatest impact. The context in which we seek to fulfil our mission is ever changing, but our mission is more necessary than ever.

Since A Rocha UK began, UK and global 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 engaging 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 being deployed to help address the ecological crisis. There are currently up to 50,000 churches, most with buildings and many with land, local presence throughout the country, financial assets, 2-3 million regular members, and strong connections into local as well as the international community. This gives Christians and churches the opportunity 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 networks to motivate and enable them to act on the environment. This is what A Rocha UK seeks to be.

This is a report on the charity’s work and finances in 2025, 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 2025. 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'.

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.

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 three objectives, but they do so in different ways.

Engagement encompasses our work with broad national audiences – churches, families, and individual supporters. Key components of this work are developing and running programmes for these subsections of our broad audience of churches and Christians. Key programmes are Eco Church, for grass-roots churches, Wild Christian, for individuals and families, Convening, for Christians in environmental leadership, and publications and events serving all audiences. Publications include a suite of email bulletins, including the monthly eNews, Eco Church connect, Foxearth Meadows News and Wild Christian, the A Rocha UK and Eco Church websites, and regular content on our social media channels. 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.

In addition to our trustees, we have volunteers working at our reserves, as ecological advisors, 'office' volunteers as well as contributing to organisational development projects. Numbers fluctuate, but during 2025 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.

Progress on delivering our work programmes and organisational priorities for 2025

Overview: 2025 saw significant progress across our programmes, despite high constrained budgets. There were several developments which will increase our future impact. The number of participants in our conservation partners in Action, the Eco Church programme and Wild Christian, for individuals and families, all increased. We carried out our first ever supporter survey, eliciting rich information about our supporters' interests and views on our work. We reviewed our organisational strategy, into which the supporter survey fed directly, setting goals and approaches for the next three years. We participated in the triennial international A Rocha 'family' forum - the federation's governing body - opening up new possibilities for collaboration and sharing learning for collective impact. Finally, we finished the year with a small surplus income, an important contribution to replenishing our financial reserves after a period of deficit budgets.

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.

In the challenging economic context in which ARUK and other charities find themselves; we set out in 2025 to create a small surplus income to start to replenish our depleted financial reserves, and to move as fast as we could to implement recommendations from an external fundraising review. In the latter case, this included increasing our capacity and skills in the areas of grants and major gifts management, and in fundraising communications such as appeals. We have seen early progress in each of these areas, together contributing to A Rocha UK achieving a small financial surplus for the first time in some years. This provides an encouraging foundation on which to build as we take next steps in implementing long-term funding plans.

2. Upgrade communications: for improved engagement in A Rocha UK by key audiences, and responsiveness to supporter interests and rights.

During 2025 we carried out our first ever supporter survey. This elicited a much higher response rate than the average charity supporter questionnaire, and provided rich feedback which will shape our work and how we communicate it in the future. We will run more regular surveys going forward so that we can continue to hear from our supporters and adapt accordingly.

In a context of still highly constrained budgets we chose, albeit with great reluctance, to suspend publication of our twice-yearly magazine *Root and Branch* for the year, and to invest instead in upgrading our mass communications. The latter are seen and read by many more people, and include such publications as the monthly e-News, Eco Church Connect, and the Wild Christian and our social media content. This has resulted in a net increase of more than 1400 supporters - individuals asking to receive information from us in some form. We ended the year with an individual supporter base of more than 20,000 for the first time. While staff and close supporters feel the absence of the magazine, the improvement in our mass communications has been widely noted and has contributed to our stronger income. For example, we ran two matched appeals with the Big Give foundation in 2025, where strong mass communication is integral to the approach, and both appeals exceeded their targets.

We were also delighted to receive multi-year funding from two grant-making bodies (in late 2024 and 2025) for a dedicated Eco Church communications post. This has been invaluable: with the Eco Church programme continuing to grow in numbers of churches participating, demand for information and support - whether via the website, e-bulletins, or online fora for example - has far outstripped the capacity of A Rocha UK's small central communications capacity to provide. So, the growth in our capacity for communications around Eco Church specifically has been an important part of upgrading our communications overall.

With A Rocha International, we have begun a project to refresh our ARUK brand and logo to bring us better into line with the rest of the A Rocha Worldwide Family. This is due to be completed in 2026 and will mark a significant upgrade in our visual identity.

3. Upgrade our offer for individuals: Accelerating engagement in action by, and our support for, mass supporters and Christian environmental mobilisers (CEMs).

In order to reflect the diversity and breadth of our audience and their needs, we have more than one offer for individuals to be equipped by and engage with ARUK.

Wild Christian is our regular email, with occasional on-line and in person events, to support individuals and households to 'Enjoy, Nurture and Defend' nature. The total number of subscribers for the programme grew by nearly 700 to over 8,500. We were not able to upgrade this as much as we would have liked in 2025 due to capacity restraints.

Following discussions starting in 2023, we have now taken over the "Creation Care" website originally developed by a local church in Dorking, inspired by the Eco Church programme. We have maintained the site and subject to securing funding will develop and promote it further in 2026.

We continued to develop the concept of a course to equip individuals to be local Christians environmental mobilisers, and to fundraise for it. We were delighted that during 2025 we secured two multi-year grants and therefore accelerated the development of course modules. We carried out a well-attended pilot course session and will launch the course in 2026. Our aim is to equip 400 Christian mobilisers in the subsequent two years.

Our own nature reserves - Foxearth Meadows (FEM) and Wolf Fields - welcomed an estimated 2,000 individual visits, with approximately 700 directly engaged across both reserves in education, nature conservation or wildlife recording and volunteering. This total included repeat visits by volunteers who have grown in the skill set and capacity to deliver monitoring a recording of 7 taxonomic groups at our reserves. At FEM, this includes a group of adults with learning difficulties. Their volunteer time is both enjoyable for them and makes a meaningful contribution to our reserve. This is all about making flourishing nature available to all.

4. A drive on Christian managed land working for nature and community resilience to climate change.

2025 saw some truly remarkable growth of our PIA network, virtually doubling the land area which we are supporting and ending the year with 21,523 acres across 63 partnerships in all UK nations. This is in line with our strategic goal for reaching 75,000 acres across our programmes for nature. Collectively, partners were responsible for planting over 120,000 native trees and welcomed over 250,000 guests, of which an estimated 10,000 were directly engaged in activities to do with outdoor nature and/or conservation.

In February, in collaboration with one of our Partners in Action, we brought together 20 Christian landowners for two days of theological reflection and practical learning, on stewarding land for nature and people at a time of climate change. With the support of one grant-making body, we also ran a course at our Wolf Field reserve to equip local people in techniques of climate resilience, from food growing to water management.

Our own reserves welcomed an estimated 2,000 individual visits, with approximately 700 directly engaged across both reserves in education, nature conservation or wildlife recording and volunteering. This total included repeat visits by volunteers who have grown in the skill set and capacity to deliver monitoring a recording of 7 taxonomic groups at our reserves.

We also commenced a funded trial climate resilience project, using innovative tree planting techniques, with 4 participating Partner in Action sites across four different areas of the UK. If deemed successful the project could have implications for how trees are planted across UK sites, partners and across the wider international network.

5. Next stage of professionalisation and staff care: for impact, efficiency, motivation, responsibility and reputation.

In a dynamic societal context, staff needs and regulatory requirements change over time. For example, 'hybrid' working has now become common practice in the UK since the Covid pandemic. So charities need to keep their practices under review and learn from their own experience as well as being diligent in complying with changing regulation. During 2025 ARUK provided regular training for staff which included modules on IT security from home and office, health and safety issues and sexual harassment at work. We also updated our staff handbook and several policies, including safeguarding.

6. Develop a new three-year strategic framework (2026-2028).

Following investment of time in reviewing the charity's current operations and opportunities in the autumn, ARUK's Board of Trustees agreed a new strategy for 2026-2028. Over the next three years we are aiming for significant growth in action for nature by churches, households and Christian land managers. We will also develop activities and approaches in our programmes to increase their contribution to social justice issues (such as access to nature by all) as well as climate resilience for nature and communities.

Priorities for 2026

The trustees have agreed the following organisational priorities for 2026:

1. Strengthen fundraising capacity and effectiveness. Take next steps in implementing the recommendations of the 2024 fundraising strategy review, including increasing investment fundraising communications with churches and individuals.

2. Significantly advance our Engagement Strategy: Develop an all-organisation supporter engagement approach, outworked through every programme, including launching a bespoke package for mission giving churches a**nd** complete the development and launch the Christian Environmental Mobilisers course.
3.Conservation strategy review. Identify how we can best increase our nature conservation impact in the years ahead, and scale up and fund that approach.

4.End well at Wolf Fields. Identifying a successor organisation to take on a new lease when ARUK's lease expires in late 2026, organise a public event to celebrate 10 years of our work to transform the site, and integrate our successor into our Partner in Action network.

5. Eco Church broadening and deepening. Launch the Eco Colleges scheme and an area award scheme for another denomination.

6. A great place to work: Continue to develop our ways of working, policies and processes, to provide an efficient and enjoyable working environment for staff and volunteers, and one that is responsive to supporters.

Statement of Financial Activities

In 2025 income increased to £921,487 compared to £864,037 in 2024. This growth was led by an increase in grants and trusts income to £362,110 (2024: £267,932). We also saw an increase in the largest element of our income, donations from individuals, to £379,704 (2024: £343,874). Although income performance was strong in these areas there was a decrease in legacy income to £8,000 (2024: £48,974) and in other donations largely those received from churches, to £164,380 (2024: £181,490). We remain very grateful to all of our financial supporters for enabling our work.

Expenditure decreased at £860,137 (2024: £964,378); this reflected steps taken in 2024 and 2025 to reduce the cost base overall.

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 have declined somewhat in these areas, due to the reduced cost base overall. There was an increase in support of our fundraising activity.

Balance Sheet

There is an overall increase in net assets due to the operating surplus in the year. The key changes in the balance sheet are a reduction in fixed assets to £66,610 (2024: £102,507) mainly due to the depreciation of lease improvements in our office, and an increase in cash balances to £302,023 (2024: £228,863). Restricted funds at £127,292 (2024: £124,927) include intended spend delayed in 2025 and receipt of restricted grant income in the last months of the year, to be utilised in 2026.

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 and loss of senior staff. The charity obtains the majority of its income from voluntary donations, and these 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 potential reputational damage because of that.

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 any 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 charity's position against this policy is monitored and reviewed by the trustees regularly.
In 2025, the budget included an overall surplus, intended to rebuild reserves which trustees were aware had fallen below the 3 month figure in 2024. This surplus was achieved, and a further surplus is budgeted for 2026. Trustees are therefore confident that the underlying financial position is improving strongly.

Reserves at 31 December 2025

Free unrestricted reserves (that is, unrestricted reserves excluding tangible fixed assets and loans secured thereon) at 31 December 2025 totalled £194,156 (2024: £99,274). These represented 2.4 months of the £964,000 budgeted expenditure for 2026, excluding expenditure of a restricted nature. (2024: 1.5 months). Restricted funds, representing restricted income received but not yet spent, were £127,292 (2024: £124,927).

Going Concern

ARUK has a strong and diverse income stream including individual donors, churches and grant making bodies.
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 (2024: none). In 2025 ARUK became an Organisational Member of the Chartered Institute of Fundraising (CIOF), with two staff members holding individual membership.

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, a voluntary federation, 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 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 2025, income receivable by A Rocha UK under this agreement (including Gift Aid tax repayment claims) was £956 (2024: £8,680) for ARI and £81 (2024: £463) 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 federation 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 meets approximately six times a year, with meetings of a Standing Committee, chaired by the treasurer, scheduled before each Board meeting to advise and, where appropriate, make recommendations or take 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 receives remuneration.

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 - in a consultancy capacity, then as an employee from 1 December 2025).

The list of trustees holding office during 2025 is given on page 2.

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.

DIRECTORS' AND TRUSTEES' REPORT (continued)

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 of both 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 24th June 2026 and signed on its behalf by:

Colin Beale

Colin Beale (Jul 13, 2026, 10:54am)..........................
Prof C Beale
Trustee

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

Opinion

We have audited the financial statements of A Rocha UK (the 'charitable company') for the year ended 31 December 2025 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 2025, 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 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 I 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 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 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, the charitable company's members as a body, and the charitable company's trustee's as a body, for our audit work, for this report, or for the opinions we have formed.

M. Cooper-Davis

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: 13 July 2026

A ROCHA UK

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
INCOME					
Donations and legacies	**2**	691,979	222,215	914,194	842,270
Other trading activities	**4**	951	-	951	12,146
Investment income	**3**	6,342	-	6,342	9,621
Total income		**699,272**	**222,215**	**921,487**	**864,037**
EXPENDITURE					
Raising Funds	**5**	138,094	-	138,094	116,860
Charitable activities	**6**	502,193	219,850	722,043	847,518
Total expenditure		**640,287**	**219,850**	**860,137**	**964,378**
Net (expenditure)/income for the year		58,985	2,365	61,350	(100,341)
Realised gains on investments		-	-	-	-
Net movement in funds		**58,985**	**2,365**	**61,350**	**(100,341)**
RECONCILIATION OF FUNDS					
Total funds brought forward		201,781	124,927	326,708	427,049
TOTAL FUNDS CARRIED FORWARD	**15**	**260,766**	**127,292**	**388,058**	**326,708**

All income and expenditure has arisen from continuing activities.

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

The notes to the accounts are shown on pages 20 to 32 and form an integral part of these financial statements.

A ROCHA UK
(Company number: 4210929)

BALANCE SHEET
AS AT 31 DECEMBER 2025

			2025		2024
	Note	**£**	**£**	**£**	**£**
FIXED ASSETS					
Tangible fixed assets	**10**		66,610		94,890
Intangible Fixed assets	**11**		-		7,617
CURRENT ASSETS					
Debtors	**12**	68,826		58,586	
Cash at bank and in hand		302,023		228,863	
TOTAL CURRENT ASSETS		**370,849**		**287,449**	
LIABILITIES					
Creditors: amounts falling due within one year	**13**	(49,401)		(63,248)	
NET CURRENT ASSETS			321,448		224,201
TOTAL ASSETS LESS CURRENT LIABILITIES			**388,058**		**326,708**
Total net assets			**388,058**		**326,708**
The funds of the charity					
Unrestricted funds:					
General fund			194,156		99,274
Designated fund			66,610		102,507
			260,766		201,781
Restricted funds			127,292		124,927
TOTAL FUNDS	**15**		**388,058**		**326,708**

The attached notes on pages 20 to 32 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 24th June 2026 and signed on their behalf by:

Ian Moore (Jun 24, 2026, 6:44pm)……………………….

Dr I K Moore
Trustee

A ROCHA UK

STATEMENT OF CASH FLOWS
AS AT 31 DECEMBER 2025

	2025 £	2024 £
Reconciliation of net income to net cash flow from operating activities		
Net (expenditure) for the reporting period (*as per the Statement of Financial Activities)*	61,350	(100,341)
Adjustments for:		
Depreciation charges	28,280	30,888
Amortisation charges	7,617	7,618
Interest receivable	6,342	(9,621)
Decrease in stock	-	-
Decrease/(Increase) in debtors	(10,240)	(36,473)
Increase/(Decrease) in creditors	(13,847)	(14,454)
Net cash used in operating activities	**79,502**	**(122,382)**
Cash flows from investing activities:		
Net cash provided by/(used in) investing activities:		
Interest received	(6,342)	9,621
Acquisition of intangible fixed assets	-	-
Disposals of investments	-	-
(Gain) on sale of investments	-	-
Net cash provided by/(used in) investing activities	**(6,342)**	**9,621**
Change in cash and cash equivalents during the period:	**73,160**	**(112,761)**
Cash and cash equivalents at the beginning of the period:		
Cash at bank and in hand	228,863	341,624
Cash and cash equivalents at the end of the period:		
Cash at bank and in hand	**302,023**	**228,863**

The notes to the accounts are shown on pages 20 to 32 and form part of these financial statements.

A ROCHA UK

NET DEBT RECONCILIATION
AS AT 31 DECEMBER 2025

	As at 01/01/ 2025 £	Cash flows £	Other Charges £	As at 31/12/2025 £
Cash	**228,863**	**73,160**	**-**	**302,023**
Total	**228,863**	**73,160**	**-**	**302,023**

The notes on pages 20 to 32 form part of these financial statements.

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.

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	20-40 years straight line
Leasehold improvement	5 years straight line
Office equipment	4 years straight line

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.

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 at 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 2025 £	Restricted 2025 £	Total 2025 £
Gift aid donations including tax recoverable	379,704	-	379,704
Other donations	161,435	2,945	164,380
Grant and Trust income	142,840	219,270	362,110
Legacies receivable	8,000	-	8,000
Total	**691,979**	**222,215**	**914,194**

Prior Year	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**

3. INVESTMENT INCOME

	Total 2025 £	Total 2024 £
Unrestricted bank Interest	6,342	9,621
Total	**6,342**	**9,621**

4. OTHER TRADING ACTIVITIES

	Total 2025 £	Total 2024 £
Sales & Royalties	881	11,579
Service income	70	567
Total	**951**	**12,146**

There were no restricted other trading activities in 2025 (2024: none).

5. EXPENDITURE ON RAISING FUNDS

	Direct 2025 £	Support 2025 £	Total 2025 £
Staff costs	82,277	12,176	94,453
Other costs	22,090	21,551	43,641
Total costs	**104,367**	**33,727**	**138,094**

Prior Year	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**

No expenditure on raising funds was restricted in nature 2025 (2024: NIL).

6. EXPENDITURE ON CHARITABLE ACTIVITIES

	Direct 2025 £	**Support 2025 £**	**Total 2025 £**
Conservation and Education	176,399	61,480	237,879
Eco Church	251,407	83,692	335,099
Supporting Christian environmental leaders	44,910	14,193	59,103
Individuals	71,164	18,798	89,962
Total	**543,880**	**178,163**	**722,043**

Prior year	**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**

The above included £502,193 (2024: £693,365) of unrestricted expenditure and £219,850 (2024: £154,153 of restricted expenditure. Restricted expenditure is limited to costs which were used to deliver restricted activities.

7. SUPPORT COSTS

	Total 2025 £	**Total 2024 £**
Staff costs	76,494	145,429
Staff & volunteer development	4,623	2,333
External accounting and payroll	14,996	3,961
Telephone, stationery and IT	27,144	31,785
Travel and subsistence	293	85
Premises costs	33,747	34,827
Other costs	6,938	6,784
Depreciation	26,479	29,087
Governance costs:		
Legal and professional fees	4,398	4,376
Audit fees	16,578	12,979
Trustees' expenses	200	-
Total	**211,890**	**271,646**

8. NET INCOME

	2025 £	2024 £
This is stated after charging:		
Depreciation	28,280	30,888
Amortisation	7,617	7,617
Auditors' remuneration	16,578	12,979
Operating lease expense	25,290	25,398

9. STAFF COSTS

	2025 £	2024 £
Wages and salaries	516,741	608,808
National Insurance	43,160	42,671
Pension contributions	33,503	37,505
Total	**593,404**	**688,984**

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

	2025 Headcount	2025 FTE	2024 Headcount	2024 FTE
Management team	4	3	4	3
Other	16	11	16	12
	20	**14**	**20**	**15**

One employee received remuneration during the year amounting to more than £70,000 but less than £80,000, excluding employer pension contributions (2024: 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 (2024: 5), including one member who was employed in a consultancy capacity for much of the year. The total employee benefits relating to key management personnel, including pension contributions were £246,409 (2024: £245,389).

10. TANGIBLE FIXED ASSETS

	Freehold land	Land improvements	Leasehold equipment	Office	Total
	£	£	£	£	£
Cost or valuation					
At 1 January 2025	46,288	67,653	128,739	7,418	250,098
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 December 2025	46,288	67,653	128,739	7,418	250,098
Depreciation					
At 1 January 2025	-	46,174	102,991	6,043	155,208
Charge for the year	-	1,157	25,748	1,375	28,280
Disposals	-	-	-	-	-
At 31 December 2025	-	47,331	128,739	7,418	183,488
Net book value					
At 31 December 2025	46,288	20,322	-	-	66,610
At 31 December 2024	46,288	21,479	25,748	1,375	94,890

The charity's land at Foxearth Meadows continues to be held at its historic cost of £46,288 (2024: £46,288).

11. INTANGIBLE FIXED ASSETS

	Computer software	Total
	£	£
Cost:		
At 1 January 2025	22,852	22,852
Additions	-	-
Disposals	-	-
At 31 December 2025	22,852	22,852
Amortisation:		
At 1 January 2025	15,235	15,235
Charge for the year	7,617	7,617
At 31 December 2025	22,852	22,852
Net book value:		
At 31 December 2025	-	-
At 31 December 2024	7,617	7,617

12. DEBTORS

	2025 £	2024 £
Prepayments and accrued income	68,826	58,586
Total	68,826	58,586

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	4,794	16,937
Taxation and social security	11,126	9,449
Other creditors	4,397	4,071
Accruals	29,084	32,791
Total	**49,401**	**63,248**

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 £1,037 for the year ended 31 December 2025 (2024: £9,143). The total creditor to A Rocha International equated to £102 as at 31 December 2025 (2024: £1,287).

14. MOVEMENT ON FUNDS

Current year:	**At 1 Jan 2025 £**	**Income £**	**Expenditure £**	**Transfers £**	**At 31 Dec 2025 £**
Unrestricted funds:					
General funds:	99,274	699,272	(640,287)	35,897	194,156
Fixed Assets Designated fund	102,507	-	-	(35,897)	66,610
	201,781	**699,272**	**(640,287)**	**-**	**260,766**
Restricted funds:					
Conservation Reserves	10,500	11,779	(11,910)	-	10,369
Conservation and Education	-	12,080	(2,830)	-	9,250
Eco Church	104,427	173,356	(195,110)	-	82,673
Convening	10,000	25,000	(10,000)	-	25,000
	124,927	**222,215**	**(219,850)**	**-**	**127,292**
Total funds	**326,708**	**921,487**	**(860,137)**	**-**	**388,058**

Prior 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**

In 2025 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.

Conservation Reserves
Developing our two nature reserves as sites that demonstrate models of high quality, scientifically based conservation and climate resilience and engaging local communities.

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. A project to trial an innovative method of tree planting with a group of Partners in Action from which we will learn and share data with the wider A Rocha federation.

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.

Convening
The Convening programme seeks to engage Christian environmental mobilisers 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.

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Current year:	**Unrestricted funds 2025 £**	**Restricted funds 2025 £**	**Total funds 2025 £**
Tangible fixed assets	66,610	-	66,610
Intangible fixed assets	-	-	-
Net current assets	194,156	127,292	321,448
Total	**260,766**	**127,292**	**388,058**

Prior 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**

16. 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	**2025 £**	**2024 £**
Not later than 1 year	26,500	22,082
Later than 1 year and not later than 5 years	97,167	-
Total	**123,667**	**22,082**

17. PENSION COSTS

The charitable company operates a defined contribution pension scheme. Pension costs for the year have been charged at £33,503 (2024: £37,505) as outlined above. At the year end, £4,397 was owed to the scheme (2024: £4,071).

18. RELATED PARTY TRANSACTIONS

During the year, no trustees received any remuneration or benefits (2024: NIL).

One trustee received reimbursement of travel and meeting expenses amounting to £200 (2024: one, £80). These amounts include reimbursement of costs on occasions when the trustee was acting only as a volunteer.

Nine trustees made donations without conditions attached totalling £4,682 (2024: eight trustees £2,655).

There were no further related party transactions in the year (2024: none).

19. CAPITAL COMMITMENTS

Capital commitments contracted but not provided for in the financial statements are NIL (2024: NIL).

20. CONTINGENT ASSET

The charity has been notified of 3 potential legacies which do 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 (2024: one). The charity is extremely grateful to all the generous donors who support it through gifts in wills.