

Annual Report and Financial Statements

31 December 2024





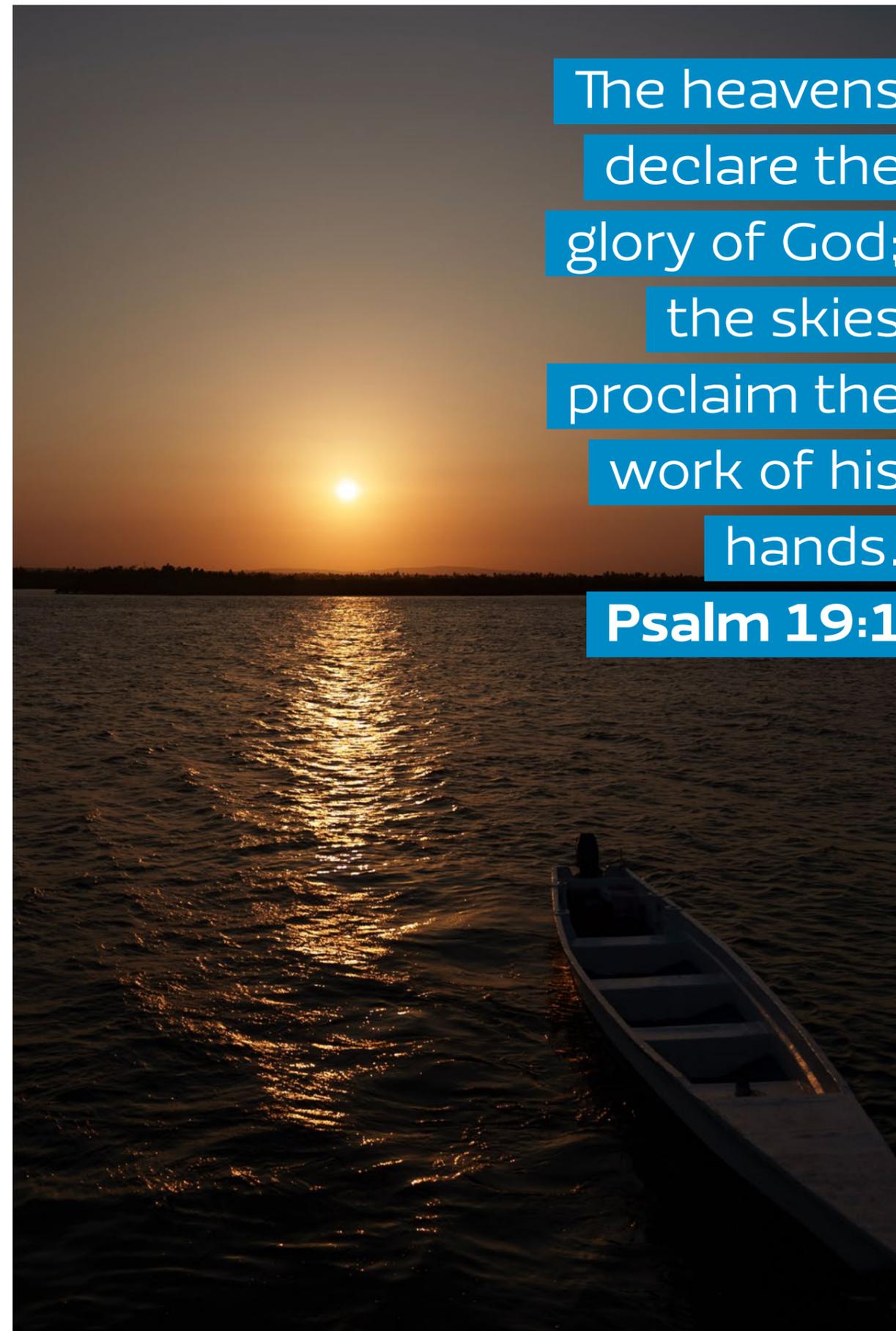
Conservation and Hope



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The Trustees present their report together with the financial statements of A Rocha International (the "charity" or "ARI") for the year ended 31 December 2024. The report has been prepared in accordance with Part 8 of the Charities Act 2011 and constitutes a directors' report for the purposes of company legislation.



The heavens
 declare the
 glory of God;
 the skies
 proclaim the
 work of his
 hands.

Psalm 19:1

A message from the Executive Director and Chair of Trustees



Ed Walker, Executive Director

I write this after my first full year as Executive Director of A Rocha International and it remains a deep joy and honour to be part of this incredible movement, present in 20 countries and networked with groups in a further 20.

What binds us together is a desire to live out the first Commission in the Bible – to care for all creation. This command was echoed in the covenant God made with Noah 'and all living creatures' and then, again, by Jesus who instructed his disciples to 'Preach good news to all creation.'

I've had the privilege (both virtually and in person) of meeting teams of scientists, educators and theologians working in landscapes from the Amazon in Peru to the Bannnerghatta National Park in India, from the depths of Papua to the meadows of Switzerland. And closer to my own home, I've spoken in 'Eco Churches' in Britain as congregants have enthused about the wildlife they protect in their parish.

We see our work with theological institutions as critical in training future leaders to propagate a wholistic gospel with care for God's handiwork deeply embedded. Finally, we take enormous joy in knowing we've reached 10s of 1000s of people through our education programmes in schools and other community groups.

None of this would be possible without financial support and prayer. Thank you to each one of our co-workers in this unique and vital mission.



Soohwan Park, Chair of Trustees

This has been a wonderful year for us in A Rocha International, and also for the family worldwide. It has been our joy to see the staff of ARI focus on four strategic priorities and shape ourselves in trying to further grow our conservation impact, strengthen our relationship with church communities, reach more young people and grow our work geographically.

We are particularly excited by the sense that God is calling us to a season of geographical growth and have come up with the phrase "30 countries by 2030." This comes with a particular focus on Southeast Asia and Latin America where the losses of biodiversity and climate challenges compound the human problems of poverty and injustice so very deeply everyday.

Although our income has continued to steadily increase, we had to make some difficult decisions in 2024 to stay within budget for the foreseeable future. I want to thank all the staff in ARI who have worked tirelessly and every single A Rocha Organisation whose work inspires us and blesses God's heart.

Our mission

A Rocha lives out God's calling to care for creation and equip others to do likewise.

Our vision

Our vision is a world where nature flourishes as people live equitably and sustainably.



Our core commitments

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

Objects and purposes



A Rocha is a global family of Christian nature conservation organizations, working to protect and care for communities, landscapes and species, and to engage the Church in creation care.

The objects of A Rocha International are:

- The advancement of the Christian faith and the understanding of its relevance to environmental issues.
- Education of the public by promotion of conservation and the study of ecology and the environment.
- Promotion of the conservation, protection and improvement of the physical and natural environment in a community context.

In setting objectives and planning the charity's activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit.

A Rocha International (ARI) has four main purposes in the worldwide family:

- to provide operational, scientific and theological support;
- to represent the family in a collective context;
- to assist in the development of new initiatives;
- and to ensure the family strives to comply with agreed standards.

Activities and achievements in 2024



Churches and theology

A Rocha International took on the coordination of the **Oikos Network**, worked with **Micah Global** to make creation care one of their core issues and helped them take on the **Renew Our World Network**. These activities are central to ARI's aim to equip others 'to live out God's calling to care for creation'.

We helped the global ecumenical **Season of Creation** team with planning, promoting and encouraging churches to spend September focusing on God's world. In connection with this, we also attended a high-level ecumenical gathering in Assisi, Italy aiming towards a global 'Feast of Creation' in September each year.

Dave Bookless continued as a Lausanne Global Catalyst for Creation Care, and was heavily involved in planning, leading and giving numerous press interviews for the 4th **Lausanne Congress** in South Korea. A **Global Creation Care Forum** was organised afterwards, gathering over 100 people from 40+ nations. A Rocha International provided much of the organization and many of the speakers.

We supported the church engagement work of A Rocha organizations (AROs) in France, India, Lebanon, New Zealand, Portugal, Sweden and the USA, among others.

Dave Bookless and Kuki Rokhum contributed to a major new document, *The Korean Invitation: Good News for all the Earth*, which makes a carefully referenced biblical argument for creation care followed by seven short sections inviting people to respond practically.

Jo Swinney's new book, ***The Whole Easter Story: why the cross is good news for all creation***, was published, with all royalties coming to A Rocha International. A virtual book club ran through Lent 2025.

All of these activities, publications and events contribute to A Rocha International's charitable objectives in promoting and educating about the relevance of the Christian faith to environmental issues.

Environmental Education

In June 2024, A Rocha International held an Environmental Education (EE) Conference and Teacher Training Workshop at A Rocha Kenya's field study centre, bringing together EE officers from around



the A Rocha Worldwide Family and providing a learning opportunity for local teachers. Both events shared the theme 'From Forest to Ocean' and involved insightful guided visits to globally important biodiversity hotspots.

AROs have reported significant impacts from the 2024 EE Conference, with the sessions on mangroves and Mida Creek visit inspiring A Rocha India to develop a marine conservation project. A Rocha Uganda and A Rocha India have been equipped and empowered to apply learning from sessions on the Global Biodiversity Framework (GBF) targets into their work, strengthening existing projects and new project proposals.

The Teachers Workshop brought together 18 primary and secondary school teachers from Dakatcha and Malanga forests. Creative and practical sessions enabled experiential learning on climate change, biodiversity loss and nature-based solutions, mangrove biodiversity, Sustainable Development Goals (SDGs), creation care, plastics and eco-schools. This will impact 8,287 students, including 1,664 wildlife club members.

The A Rocha Resource Hub went live and continues to be populated with creation care resources for church leaders, teachers and others in multiple formats and languages. One such resource available and new this past year is the Marine Devotional: Reflections on God and the Ocean, which gathered reflections and thoughts on the ocean and faith from those who have recently given their time and talents to care for God's ocean. Our hope for this resource is to connect with and inspire readers to grow in faith through the wonder of the ocean.

A two-day virtual 'Forum Festival' for the A Rocha Worldwide Family in June was a chance for staff, volunteers and supporters from around the world to gather together. The programme included ARO-submitted films showcasing A Rocha's work around the world, inspirational and educational plenary sessions and opportunities for networking and connection. We explored big issues such as climate change and how to deal with conflict, and took time each day for devotions led from different corners of the world. Participants were delighted in how much they learned, and expressed a renewed sense of commitment to being part of this global movement of caring for God's world together.

A core team worked on development of the concept of 'The A Rocha Conservation Certificate', a one-year part time virtual programme to equip Christians in conservation to be hopeful and effective leaders.

Science & conservation

We coordinated A Rocha's involvement in the **UN's Biodiversity COP** in Columbia, leading a delegation who took part in several side events such as panels and seminars. We released a statement summarising and commenting on outcomes. ARI's participation in high-level UN fora and IUCN World Conservation Congress is essential in amplifying A Rocha's global conservation efforts and ensuring that faith-based perspectives are integrated into key environmental discussions. Through its strategic representation, ARI not only influences policy and builds international partnerships but also ensures that the A Rocha Worldwide Family continues to be a prominent and respected voice in the global conservation community.

We completed outstanding activities and final reports for work in Lebanon and Ghana, and commenced work on extension work in Ghana as a follow-up proposal proved successful.

The Marine Conservation Programme hosted volunteers, students, and interns in various countries, facilitating local conservation work while meeting demands of educational institutions for student degrees. Many former volunteers, students and interns now have secured vocational positions in the conservation field.

We launched the Global Conservation Fund, administering grants for four A Rocha conservation projects and providing support to strengthen the proposals and delivery. Projects are to be delivered over a 12-month period and reported on in 2025.

The four successful projects were:

1. Towards effective conservation of the Hermit Butterfly through understanding genetic variability, host plants and population dynamics (France)
2. Conservation of marine sponges in south India with special emphasis on microplastic pollution (India)
3. Conserving the Dry Forest in La Libertad with local communities (Peru)
4. Fostering sustainable coexistence of humans with snakes and primates to conserve biological diversity in West Bugwe Central Forest Reserve (Uganda)

We co-authored five new papers published in science and conservation journals:

A Rocha India: Harrington Deva, Dilip Kumar, Priya James, Avinash Krishnan – 'Focus group discussions and dialogues on human-elephant conflict resolutions between village folk and State Forest Department at Bannerghatta National Park' [Indian Forester]

A Rocha India: Sagarika Phalke, Dilip Kumar, Avinash Krishnan – 'New locality record of the epiphytic orchid, Bannerghatta National Park' [Plantasia]

ARI: Jeremy Lindsell – 'Wind dispersed tree species have greater maximum height' [Global Ecology and Biogeography]

A Rocha India & ARI – Leading a path of its own: case study of subadult tiger establishing a territory in Bannerghatta National Park [Journal of the Bombay Natural History Society]

ARI: Jeremy Lindsell – 'Consistent patterns of common species across tropical tree communities' [Nature]

Additional activities

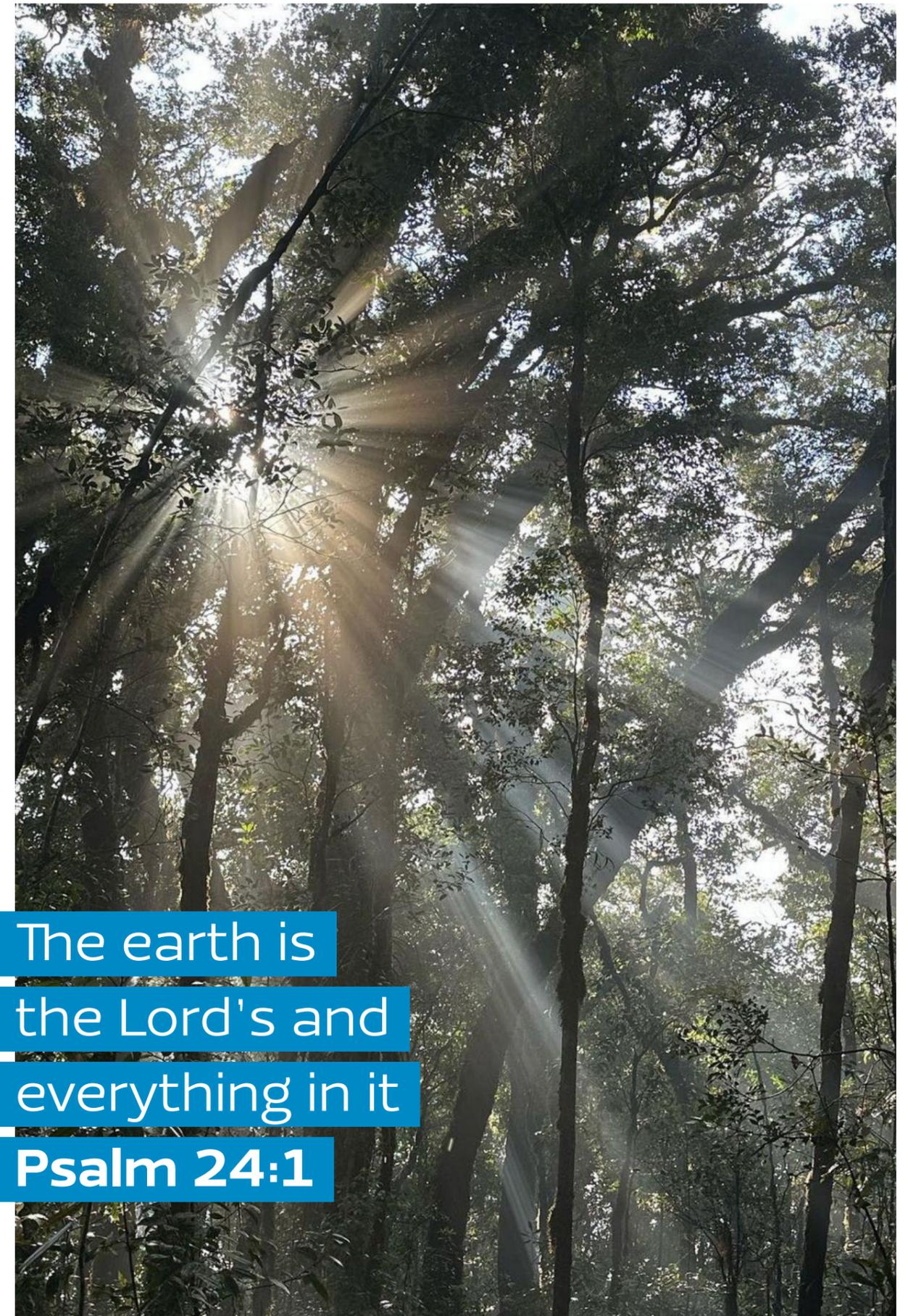
We worked with seven A Rocha Organizations on new brand-compliant websites and supported the adoption of the refreshed brand across the A Rocha worldwide family.

Supporting the growth of A Rocha in SE Asia: we are delighted with the progress made.

ARI held a Management Team and trustee meeting in Singapore in May, enabling us to participate in a creation care conference held by the Friends of A Rocha in Singapore group as part of their journey towards becoming a full A Rocha organization.

Multiple conversations with A Rocha Singapore as they progress towards becoming an A Rocha organization.

A new National Director has been appointed in the Philippines and, following a visit from Jeremy Lindsell, ARI's Director of Science and Conservation, a new proposal is under development.



The earth is
the Lord's and
everything in it
Psalm 24:1

Our plans for 2025



Churches & theology

We will lead the Oikos Network, gathering cohorts of Christians working to engage their churches in environmental issues for mutual support and learning in online communities.

We will work with national A Rocha organisations to encourage, equip and promote the development and growth of church-engagement schemes adapted to national contexts.

We are leading the coordination of a new global 'Impact Team' on creation care in theological education for ICETE (the International Council for Evangelical Theological Education) with the aim of promoting and influencing the teaching of biblical principles and practical outcomes of caring for creation to potentially 850 theological colleges, seminaries and bible schools around the world.

We continue to provide leadership for the Lausanne / World Evangelical Alliance Creation Care Network (LWCCN) including producing a monthly newsletter to 1,700 Christian leaders across nearly 100 countries, coordinating quarterly webinars on theological and practical issues in creation care, and engaging with global Christian networks (Lausanne and WEA) to ensure care for creation has an appropriate profile.

Environmental Education

Our EE global network offers great opportunities to learn together and support each other. Our EE officers value the space offered to understand the relevance of global policies to their work like the UN's Sustainable Development Goals. We have found that this engagement and exchange offers a natural space for innovation to take place and spread. This year, we will continue to nurture this EE community by holding two online EE workshops with EE practitioners to foster peer support, collaboration and learning on global EE and conservation developments.

We will carry out a listening exercise with the A Rocha Worldwide Family to discern how ARI will support and facilitate EE moving forward.

We plan to complete development of and launch 'The A Rocha Conservation Certificate', a one-year part time virtual programme to equip Christians in conservation to be hopeful and effective leaders.



Science & conservation

A Rocha International will continue its global conservation work within our forest and marine programmes and beyond. Four priorities this year reinforce our ongoing conservation work:

Building on the work of the Conservation Evidence team at the University of Cambridge, we are embarking on a programme of improvement to integrate evidence use and generation better within our work and to become evidence champions.

Representation at key international environmental congresses. Such representation allows us to share our work, network and learn from others, and offers a powerful way to advocate for our conservation priorities. This year, ARI will be attending the IUCN World Congress in Abu Dhabi and the United Nations' World Ocean Congress in France.

Support prospecting and new A Rocha organizations like Singapore and Costa Rica to establish further their conservation work.

We will continue to support the growth of the new A Rocha Climate Programme and its activities. Coming together to work in a programme is a positive way of working across our network, linking our strategy with a clear focus on adding value to local projects by offering opportunities for support, learning and development to increase our conservation impact.

Additional activities

We will host the triannual A Rocha Leadership forum, providing an opportunity for A Rocha leaders from the A Rocha Worldwide Family to connect, be refreshed and inspired, worship, pray, plan and learn together. It is also an opportunity to discuss big issues and make decisions together, most notably at the Decision-making Meeting, the last full day of the Forum. As the Forum will be held in the Philippines, members of Friends of A Rocha network from the region and other interested people in the area have also been invited.

We will review our current intranet and explore building a new intranet to support remote working and communication, connecting staff and volunteers to the people and resources they need to stay connected, productive and in the know.

Growth:

- We are exploring the formation of strategic partnerships with Friends of A Rocha Network members.
- We will support Friends of A Rocha in Singapore in their goal of becoming an A Rocha organization.
- We will continue in conversation with groups who wish to join A Rocha, such as people in Malaysia who are exploring becoming an A Rocha organization.
- We will extend marine conservation projects into two new locations.

Carbon emissions



A Rocha International strives for integrity in the carbon impact of our activities as an organization concerned with environmental protection. To minimize our emissions, the majority of our meetings are held virtually, and we do not have office space or vehicles. For essential travel, we offset the carbon with Climate Stewards (an A Rocha organization).



Financial review



Financial position

A summary of the year's financial results can be found on page 29 of this report and financial statements.

During 2024, total income amounted to £1,311,664 (2023 – £1,185,920). Of the income, a total of £1,183,906 (2023 – £1,099,003) related to donations and legacies.

Expenditure totalled £1,731,927 (2023 – £1,480,626). Expenditure incurred on charitable activities amounted to £1,655,436 (2023 – £1,394,499). This included staff costs of £969,248 (2023 – £864,522). Charitable grants and donations made amounted to £125,847 (2023 – £128,550).

Net expenditure for the year before investment gains was £420,263 (2023 – £294,706). There were investment gains of £44,010 (2023 – £103,423) which resulted in a net decrease in funds for the year of £376,253 (2023 – net decrease of £191,283).

The charity's net assets on 31 December 2024 were £1,252,789 (2023 – £1,629,042). Of this £202,790 (2023 – £257,632) related to restricted funds; £406,631 (2023 – £483,054) had been designated by the Trustees; leaving the general funds balance of £643,368 (2023 – £888,356).

Thanks to historically high reserves the charity has been able to run significant operating deficits for several years. Some of those reserves have been used to invest in fundraising and communications in an attempt to increase the income for ARI and the wider A Rocha Family to a sustainable level. The Trustees decided during 2024 that as reserves were in real danger of falling below target levels that significant cuts in expenditure would be required. As a result, one member of staff was let go in 2024 with further staff departures and other savings in core costs being implemented in early 2025. As a result, Trustees believe the charity is in a sustainable financial position going forward.

Reserves policy

ARI's reserves are held in support of the organisation's ongoing activities, recognising its commitment to the employment of staff, the lack of substantial regular income from grants, and the fluctuation of income in relation to appeals, seasonal donations and legacies and the need to ensure funds are available for planned developments.

For the purposes outlined above, the Trustees aim to maintain free reserves at around 50% of annual expenditure, which equated to approximately £860,000 in 2024. The Board have defined reserves for the purpose of this policy as unrestricted funds, excluding designated funds. Liquid reserves, i.e. those reserves held in cash or easily converted to cash, should normally not be less than 25% of the annual expenditure budget. The reserves policy was reviewed in 2025 and will be reviewed again in 2026 prior to the signing of those accounts.

The level of free reserves held on 31 December 2024 was £643,368 comprising of the unrestricted general funds balance. This represented 4.5 months of the total expenditure for 2024, however, due to the changes implemented during 2024, which are referred to in the financial position statement above, the free reserves held at 31 December 2024 are equivalent to 6.9 months budgeted expenditure for 2025. It is expected that free reserves will reduce to around 50% of actual expenditure by the end of 2025.

Going concern assessment

The Trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The Trustees have made this assessment with respect to a period of one year from the date of approval of these financial statements. The Trustees have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The Trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due and the financial statements have therefore been prepared on the basis that the charity remains a going concern.

Transactions with related parties

Details of related party transactions during the year are included within note 19.

Investments

The charity holds funds with CAF Bank Limited, HSBC plc and in the COIF Charities Deposit Fund in addition to holding accumulated units in the COIF Charities Ethical Investment Fund with CCLA. The COIF Charities Ethical Investment fund is an actively managed, diversified portfolio of assets designed to help protect both present and future beneficiaries from the effects of inflation (as measured by the UK consumer prices index).

The charity's investment policy is to give priority to banks or other institutions that have an ethical policy. The Trustees benchmark and review interest rates regularly to ensure the investments deliver a suitable return. The COIF Charities Ethical Investment Fund achieved a total return of 5.69% in 2024 (13.16% in 2023) which was below the target benchmark of 7.57%.

At 31 December 2024, the market value of listed investments was £683,775 (2024 – £839,765). Details of movements in investments during 2024 are included within note 13.

Fundraising

All fundraising is carried out by the charity's own staff and volunteers. ARI does not employ external fundraisers. When supporters contact ARI asking to be removed from its database this is done without undue delay. A thorough review of all donors and supporters was undertaken in 2018 as part of ARI's preparation for GDPR and a further check of permissions is undertaken on a biannual basis. As such, all donors and supporters have been contacted to confirm that they wish to remain on ARI's database and to ascertain how they would like us to contact them in respect of the various marketing and fundraising publications. Trustees were fully involved in the preparation for GDPR and have approved a Privacy policy and a Data Breach policy which are displayed on ARI's website. During 2024, ARI did not receive any complaints relating to its fundraising approach.

A Code of Conduct has been prepared to further protect vulnerable people and other members of the public from behaviour which could be seen as an unreasonable intrusion on a person's privacy.



In A Rocha an exciting, contemporary form of Christian mission has come alive
Rev Dr John Stott

Risk management

Trustees identify potential risks to the charity by carrying out regular detailed reviews of the activities and future strategy of the charity. These risks are kept under regular review. The full risk register was reviewed during 2024 and the Trustees have asked the management team to report on all of the highest risks (after mitigation) and those with a high impact score before any mitigation. The following specific measures have been put in place to mitigate each of the risk areas.

Identified Risk	Action Taken
Dependence upon a few donors making large donations	The fundraising strategy was updated in 2023 and will be updated in 2025. During 2023 two staff were recruited to focus on increasing the supporter base in North America. Income has increased by 33% since 2022 and the number of donors has also steadily increased.
Financial Reserves	Reserves were below target at 31 December 2024 but action has been taken to reduce expenditure to ensure reserves remain around target levels. Financial results including the level of reserves are reported at Board meetings at least four times per annum.
Capacity of ARI Staff	Due to financial pressures, the staff team was reduced by 4 members of staff at the end of 2024, early 2025. Consequently some areas of work have had to be reduced and technological solutions found in other areas.
Governance and Reporting by AROs	A new Covenant between ARI and 20 AROs was signed on 24 October 2020 to replace bi-lateral memoranda of understandings. Training of staff in project management cycle and project risk assessment has been undertaken. Governance and Finance checklists have been undertaken with ARO staff and Board members. The development of a Learning Organization ethos is being developed to share experience and good practice.
Theological or Mission Drift	An international forum involving representatives from each ARO are held every 3 years and are seen as key in avoiding theological and mission drift. At the 2023 forum the A Rocha Worldwide Family agreed to a reworded Mission and Vision statement for A Rocha and a Commitment to Creation Care. Resources have been made available in other languages. The At Your Service website, which brings together sermons and talks on Creation Care for use throughout A Rocha was updated in 2023. The Director of Theology has been significantly involved in a number of Lausanne conferences and has involved members from a number of AROs.
Reputational risk	The first stage of the Brand refresh was completed in 2023, and compliance is constantly being monitored. An Intranet has been created which contains best practice material for all AROs. Regular zoom meetings are held with communications staff from AROs so that communications updates and best practice can be shared. A new ARI website was designed and launched in 2021. Potential reputational risks arising from discussions with groups wishing to become AROs are assessed. A Code of Conduct for Trustees, staff, volunteers, interns and seconded staff has been prepared and adopted.



In addition, further risks are still being monitored from previous years. These are:

- Kidnap and terrorism threats; and
- The health of key ARI staff

The management team monitors the effectiveness of the actions annually and presents its evaluation to Trustees. In addition to the above specific actions taken during the year, potential risks are mitigated on an on-going basis by the following actions:

- The Trustees provide an appropriate variety of professional skills and experience;
- The maintenance of a prudent level of reserves;
- The employment of professionally qualified staff in key areas;
- A comprehensive and adequate suite of insurance policies;
- Effective internal communications and controls;
- A comprehensive range of written policies and procedures covering all areas of the charity's activities.

All staff are required to complete a Comprehensive Safety in Travel review of their international travel arrangements prior to departure and their completed review is filed with the Chief Operating Officer. All staff and volunteers are covered by a travel insurance policy. ARI's International Travel Policy and Risk Register has been amended to limit the number of staff members, ARI directors or board members who are allowed to travel together.

Trustees



Soohwan Park (Chair)



David Geoffrey Cowper



Prof Rodel Diaz Lasco



Prof Alfred Apau Oteng-Yeboah



Dr Hilary Francis Marlow



Dr Florence Ndinda Muindi (until 31/12/2024)



Prof Jan van der Stoep



Dr Steeve Tanner



Christine Raquel Taylor Warner (until 27/03/2025)



Graham Bernard Wright



Seintjie Veldhuis (appointed 01/01/2025)



Kirstin Jeffrey Johnson (appointed 27/03/2025)

Trustee responsibilities

The Trustees (who are also Directors of ARI for the purposes of company law) are responsible for preparing the Trustees' report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure, of the charity for that period. 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 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);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.



The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Each of the Trustees confirms that:

- so far as the trustee is aware, there is no relevant audit information of which the charity's auditor is unaware; and
- the trustee has taken all the steps that he or she ought to have taken as a trustee in order to make himself or herself aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006. The Trustees are responsible for the maintenance and integrity of the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from other jurisdictions.

Reference and administrative information



President Emeritus
Rev Peter Harris

Key management personnel

The management team is led by the Executive Director and is responsible for implementing policy as well as overseeing the operations of ARI. Employees of the charity are remunerated in accordance with the charity's pay scales as set by the Board. Subject to funds being available, it is the charity's policy to increase salary bands each year in line with the UK consumer prices index.

Management team

- **Executive Director:**
Edward Walker MBE
- **Chief Operating Officer and Company Secretary:**
Kenneth Brown
- **Director of Science and Conservation:**
Dr Jeremy Lindsell
- **Director of Church Engagement:**
Rokhum Lalbiakhlui
- **Director of Communications:**
Joanna Swinney
- **Director of Development:**
Avery Robson (Resigned 10 January 2025)

Registered office

4th Floor, 49 St James's Street,
London, SW1A 1AH

Company registration number

06852417

Auditor

Buzzacott Audit LLP
130 Wood Street
London
EC2V 6DL

Investment managers

CCLA Investment Management Limited
Senator House
85 Queen Victoria Street
London
EC4V 4ET

Bankers

HSBC	CAF Bank Limited
31 The Pyramids	Kings Hill
Grange Road	West Malling
Birkenhead	Kent
CH41 2ZL	ME19 4TA

A Rocha International was incorporated as a company limited by guarantee on 19 March 2009 and became a UK registered charity (number 1136041) on 20 May 2010. The Memorandum and articles of association were amended by special resolutions dated 3 May 2013 and 31 October 2020.

On 1 July 2010, the activities of The A Rocha Trust (charity number 288634 and formerly known as A Rocha International) were transferred to A Rocha International. Prior to 1 July 2010, A Rocha International had been dormant.

Method of appointment or election of Trustees

On 24 October 2020 ARI and 20 A Rocha Organisations (AROs) signed a Covenant which replaced existing bi-lateral memoranda of association (between ARI and each ARO) with effect from 1 January 2021. The Covenant allocates AROs into five regions and each region can make a recommendation for a trustee of ARI. A further five Trustees are appointed by the existing Trustees with due consideration for the skills and experience required to assist the growth and development of ARI, being careful to ensure a breadth of diversity. Trustees can serve for up to two terms of four years. All Trustees are required to sign the statement of A Rocha's Mission and Beliefs.



Policies adopted for the induction and training of Trustees

New Trustees follow an established induction procedure, which includes an introduction to the work of ARI and receipt of a copy of the governing documents. The new trustee is also briefed on the current aims and objectives and fully advised on the financial position of the charity.

Organisational structure and decision making

The Trustees of ARI govern the charity in accordance with its memorandum and articles of association.

The Family of A Rocha Organisations (AROs) includes ARI and 21 A Rocha Organisations (AROs). ARI supports AROs around the world as detailed above. Each ARO is a separate, independent legal entity from ARI whose activities are not controlled by the charity, although all are mutually supportive through the Covenant. The results of each ARO are therefore not consolidated within these financial statements.

The Trustees agree the strategic policy to be implemented by the management team to whom all other team members report.

Reflecting the international role of the charity, the Trustees reside in eight countries. In order to save costs and reduce the environmental impact of travel, the Trustees restrict meeting in-person to once or twice a year. Each meeting is residential and held over two days and usually involves a visit to an ARO's project(s). The Trustees also meet at least once between each in-person meeting. This pattern allows time for discussion of substantive issues and facilitates the strengthening of the relationship between the Trustees. The business of Trustees' meetings includes receiving a set of financial statements and a review of operational issues from the management team, discussions on strategic priorities and relations between the A Rocha Family of organisations, and considering the implications for A Rocha's resource needs, policies and priorities. The Board is supported by three sub-committees that report to all Trustees:

- The Finance and Compliance Committee comprises four Trustees and met four times, virtually, during 2024.
- An Executive Trustee Committee which, if required, meets with the management team between full trustee meetings to review operational issues. The Executive Committee comprises four Trustees. The Executive Committee met twice in 2024.
- The Fundraising and Communications Committee comprises two Trustees and met twice in 2024.

Approved by the trustees:

Soothan Park, Chair of Trustees

Approved on:



God delights in the natural world in all its wildness, beauty and mystery, declaring it 'very good'.
From the A Rocha Commitment to Creation Care

Independent auditor's report

Opinion

We have audited the financial statements of A Rocha International (the 'charitable company') for the year ended 31 December 2024 which comprise the statement of financial activities, the balance sheet, statement of cash flows, the principal accounting policies and the notes to the financial statements. 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' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2024 and of its 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.

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' 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 annual 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, which is also the directors' report for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report, which is also the directors' report for the purposes of company law, 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 trustees' report. **We have nothing to report in respect of the following matters in relation to which the Companies Act 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 trustees' 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' exemptions in preparing the trustees' 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's responsibilities for the audit of the financial statements

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:

How the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the charity through discussions with key management and from our knowledge and experience of the charity sector;
- We focused on specific laws and regulations which we considered may have a direct material effect on the accounts or the activities of the charity. These included but were not limited to the Companies Act 2006, the Charities Act 2011, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102) (effective 1 January 2019); and
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of key management and review of minutes of Trustees' meetings.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- Making enquiries of key management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested and reviewed journal entries to identify unusual transactions;
- Tested the authorisation of expenditure;
- Assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- Investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of Trustees; and
- Enquiring of as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. 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. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Shachi Blakemore (Senior Statutory Auditor)
For and on behalf of Buzzacott Audit LLP, Statutory Auditor
130 Wood Street
London
EC2V 6DL

Statement of financial activities Year ended 31 December 2024 (incorporating the income and expenditure account)

	Notes	Restricted funds	Unrestricted funds	TOTAL 2024	Restricted funds	Unrestricted funds	TOTAL 2023
Income from:							
- Donation and legacies	1	501,731	682,175	1,183,906	458,316	640,687	1,099,003
- Charitable activities	2	89	111,735	111,824	-	73,155	73,155
- Trading activities		20	2,581	2,601	-	1,673	1,673
- Other: Income			13,333	13,333	267	11,822	12,089
Total incoming resources		501,840	809,824	1,311,664	458,583	727,337	1,185,920
Expenditure on:							
- Raising funds	3	-	69,340	69,340	75,243	7,008	82,251
- Charitable activities	4	556,682	1,098,754	1,655,436	318,106	1,076,393	1,394,499
- Other expenditure			7,151	7,151	-	3,876	3,876
Total resources expended		556,682	1,175,245	1,731,927	393,349	1,087,277	1,480,626
Net (expenditure) before gains on investments	9	(54,842)	(365,421)	(420,263)	65,234	(359,940)	(294,706)
Gains on investments							
- Unrealised gains			36,810	36,810	-	97,694	97,694
- Realised gains			7,200	7,200	-	5,729	5,729
Net movement in funds for the year		(54,842)	(321,411)	(376,253)	65,234	(256,517)	(191,283)
Total funds at 1 January		257,632	1,371,410	1,629,042	192,398	1,627,927	1,820,325
Total funds at 31 December		202,790	1,049,999	1,252,789	257,632	1,371,410	1,629,042

All recognised gains and losses are included in the above statement of financial activities.

The notes on pages 36 to 45 form part of these financial statements.

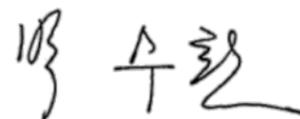
Balance sheet as at 31 December 2024

	Notes	2024	2024	2023	2023
		£	£	£	£
Fixed assets					
Tangible fixed assets	12		259,504		317,414
Investments	13		683,775		839,765
			943,279		1,157,179
Current assets					
Stock	14	3,154		-	
Debtors	15	101,529		198,911	
Cash at bank		373,420		512,244	
		478,103		711,155	
Creditors					
Amounts falling due within one year	16	(168,593)		(239,292)	
Net current assets					
			309,510		471,863
Total assets less current liabilities					
			1,252,789		1,629,042
Net assets					
			1,252,789		1,629,042
The funds of the charity					
Restricted funds	17		202,790		257,632
Unrestricted funds					
- General funds	17		643,368		888,356
- Designated funds	17		406,631		483,054
Total funds			1,252,789		1,629,042

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard 102

Approved by the Trustees and signed on their behalf by:

Soohwan Park
Trustee (Chair)



Approved on: 04/08/2025

A Rocha International
Company Registration Number 06852417 (England and Wales)

Statement of cash flows Year ended 31 December 2024

	Notes	2024	2023
		£	£
Cash inflow/outflow from operating activities:			
Net cash (used in) provided by operating activities	A	(338,824)	5,432
Cash inflow from investing activities:			
Proceeds from disposal of investments		200,000	100,000
Purchase of tangible fixed assets		-	(4,007)
Net cash provided by investing activities		200,000	95,993
Change in cash and cash equivalents in the year		(138,824)	101,425
Cash and cash equivalents at 1 January	B	512,244	410,819
Cash and cash equivalents at 31 December	B	373,420	512,244

Notes to the statement of cash flows for the year to 31 December:

A Reconciliation of net movement in funds to net cash flow from operating activities

	2024	2023
	£	£
Net movement in funds (as per the statement of financial activities)	(376,253)	(191,283)
Adjustments for:		
Depreciation charge	57,910	6,710
Gains on investments	(44,010)	(103,423)
Increase in stock	(3,154)	-
Decrease in debtors	97,382	182,755
(Decrease) increase in creditors	(70,699)	110,673
Net cash (used in) provided by operating activities	(338,824)	5,432

B Analysis of cash, cash equivalents, and net debt

	2024	2023
	£	£
Cash at bank and in hand	373,420	512,244
Total cash and cash equivalents	373,420	512,244

Principal accounting policies



Year to 31 December 2024

The principal accounting policies adopted, judgements and key sources of estimation and uncertainty in the preparation of the financial statements are laid out below.

Basis of preparation

These financial statements have been prepared for the year to 31 December 2024 under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these financial statements.

The financial statements are presented in sterling and are rounded to the nearest pound.

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 United Kingdom and Republic of Ireland (FRS 102) (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

ARI is the body that supports AROs around the world. Each ARO is a separate independent legal entity to ARI whose activities are not controlled by the charity although it is mutually supportive through a Memorandum of Understanding and Statement of Faith. The results of each ARO are therefore not consolidated within these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102.

Critical accounting estimates and areas of judgement

Preparation of the financial statements requires the Trustees and management to make significant judgements and estimates.

The items in the financial statements where these judgements and estimates have been made include:

- estimating the useful economic life of tangible fixed assets;
- estimating the value of gifts in kind; and
- determining the basis for allocating support costs across expenditure categories.

Assessment of going concern

The Trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The Trustees have made this assessment with respect to a period of one year from the date of approval of these financial statements.

The Trustees have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The Trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due. The Trustees monitor cash flow throughout the year including future sources of income via a system which tracks fundraising expectations month by month.

The most significant areas of judgement that affect items in the financial statements are detailed above. With regard to the next accounting period, the year ending 31 December 2025, the most significant areas that affect the carrying value of the assets held by the charity are the level of investment return and the performance of the investment markets.

Income recognition

Income is recognised in the period in which the charity has entitlement to the income, the amount of income can be measured reliably, and it is probable that the income will be received.

Income comprises donations and grants, legacies, investment income and other income from charitable activities.

Donations and grants are recognised when the charity has confirmation of both the amount and settlement date. In the event of donations and grants pledged but not received, the amount is accrued for where the receipt is considered probable, unless there are implied time-related conditions which limit entitlement to a grant. In the event that a donation or grant is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity, and it is probable that those conditions will be fulfilled in the reporting period.

Donated services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain facilities or services of equivalent economic benefit on the open market.

Legacies are included in the statement of financial activities when the charity is entitled to the legacy, the executors have established that there are sufficient surplus assets in the estate to pay the legacy, and any conditions attached to the legacy are within the control of the charity.

Entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor 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 the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, but the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title of the asset having being transferred to the charity.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

ARI is grateful to the time given by volunteers in assisting with raising the profile and funding of A Rocha as well as providing much appreciated administrative support.

In accordance with the Charities SORP FRS 102 volunteers time is not recognized within the accounts.

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to make a payment to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. Expenditure comprises direct costs and support costs. All expenses, including support costs, are allocated or apportioned to the applicable expenditure headings. The classification between activities is as follows:

- Expenditure on raising funds includes all expenditure associated with raising funds for the charity. This includes costs associated with fundraising.
- Expenditure on charitable activities includes all costs associated with furthering the charitable purposes of the charity through the provision of its charitable activities. Such costs include charitable grants and donations, and direct and support costs in respect to the co-ordination of global activities and conservation programmes.
- Charitable grants and donations are made where the Trustees consider there is real need following a review of the details of each particular case, and comprise single year payments rather than multi-year grants. Grants and donations are included in the statement of financial activities when approved.

All expenditure is stated inclusive of irrecoverable VAT.

Allocation of support and governance costs

Support costs represent indirect charitable expenditure. In order to carry out the primary purposes of the charity, it is necessary to provide support in the form of personnel development, financial procedures, provision of office services and equipment, and a suitable working environment.

Governance costs comprise the costs involving the public accountability of the charity (including audit costs) and costs in respect to its compliance with regulation and good practice.

Support costs are apportioned between charitable activities in proportion to the direct costs incurred in relation to each activity.

Tangible fixed assets

All assets costing more than £1,000 and with an expected useful life exceeding one year are capitalised. Assets are retired at the end of their useful economic life.

Tangible fixed assets are stated at cost less depreciation. Depreciation is not charged on freehold or leasehold land. Depreciation on other tangible fixed assets is provided at rates calculated to write off the cost of those assets, less their estimated residual value, over their expected useful lives on the following bases:

- Leasehold property and improvements – the shorter of 50 years or the remaining lease term
- Freehold property – 50 years
- Office equipment – 25% on cost

Stock

Stocks of books are held as part of a charitable activity to promote the work of the charity. They are valued at the lower of cost or net realisable value. Damaged or obsolete stocks are written down as an expense and charged to the relevant SoFA heading(s) reflecting their intended use.

Investments

Listed investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price.

The charity does not acquire put options, derivatives or other complex financial instruments.

Realised gains (or losses) on investment assets are calculated as the difference between disposal proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value at that date.

Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition.

Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the net movement in funds.

Pension contributions

Contributions in respect of the charity's defined contribution pension scheme are charged to the statement of financial activities when they are payable to the scheme. The charity's contributions are restricted to the contributions disclosed in note 10. There were no outstanding contributions at the year end. The charity has no liability beyond making its contributions and paying across the deductions for the employees' contributions.

Tax accounting

A Rocha International is a registered charity and, therefore, is not liable to income tax or corporation tax on income or gains derived from its charitable activities, as they fall within the various exemptions available to registered charities.

Funds structure

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Notes to the financial statements

Year to 31 December 2024

1 Donations and legacies

	2024			2023		
	Restricted funds £	Unrestricted funds £	Total funds £	Restricted funds £	Unrestricted funds £	Total funds £
Donations	255,575	449,236	704,811	224,753	467,065	691,818
Legacies	-	5,000	5,000	25,000	-	25,000
Grants	246,156	227,939	474,095	208,563	173,622	382,185
Total funds	501,731	682,175	1,183,906	458,316	640,687	1,099,003

2 Income from charitable activities

	2024			2023		
	Restricted funds £	Unrestricted funds £	Total funds £	Restricted funds £	Unrestricted funds £	Total funds £
Coordination of global activity	89	111,735	111,824	-	73,155	73,155
Total funds	89	111,735	111,824	-	73,155	73,155

3 Cost of raising funds

	2024			2023		
	Restricted funds £	Unrestricted funds £	Total funds £	Restricted funds £	Unrestricted funds £	Total funds £
Cost of books sold	-	285	285	-	3,801	3,801
Promotional costs	-	69,055	69,055	75,243	3,207	78,450
Total funds	-	69,340	69,340	75,243	7,008	82,251

4 Charitable activities

	Direct costs (note 5) £	Grant funding of activities (note 6) £	Support costs (note 7) £	2024 Total funds £
Co ordination of global activities	1,147,206	22,768	137,898	1,307,872
Protection of threatened habitats and species	207,838	103,079	36,647	347,564
2024 Total funds	1,355,044	125,847	174,545	1,655,436
	Direct costs (note 5) £	Grant funding of activities (note 6) £	Support costs (note 7) £	2023 Total funds £
Co ordination of global activities	1,153,349	15,567	86,413	1,255,329
Protection of threatened habitats and species	16,607	112,983	9,580	139,170
2023 Total funds	1,169,956	128,550	95,993	1,394,499

5 Direct costs

	Coordination of global activities £	Protection of threatened habitats and species £	2024 Total funds £
Travel	54,650	2,337	56,987
Donations	152,938	110,539	263,477
Other project costs	35,945	-	35,945
Website development costs	2,772	-	2,772
Communications	2,653	-	2,653
Meetings and conferences	9,901	-	9,901
Staff costs	888,347	38,054	926,401
Property Depreciation (note 12)	-	56,908	56,908
2024 total funds	1,147,206	207,838	1,355,044
	Coordination of global activities £	Protection of threatened habitats and species £	2023 Total funds £
Premises costs	5,151	-	5,151
Travel	58,320	4,653	62,973
Donations	135,897	11,954	147,851
Other project costs	66,700	-	66,700
Web site development costs	1,916	-	1,916
Communications	4,648	-	4,648
Other administration costs	43,731	-	43,731
Meetings and conferences	6,008	-	6,008
Staff costs	824,268	-	824,268
Depreciation (note 12)	6,710	-	6,710
2023 total funds	1,153,349	16,607	1,169,956

6 Grant funding of activities

	2024			2023		
	Restricted funds £	Unrestricted funds £	Total funds £	Restricted funds £	Unrestricted funds £	Total funds £
Grants to A Rocha Organizations	95,854	29,993	125,847	128,550	-	128,550
Total funds	95,854	29,993	125,847	128,550	-	128,550

7 Support costs

	Coordination of global activities £	Protection of threatened habitats and species £	2024 Total funds £	Coordination of global activities £	Protection of threatened habitats and species £	2023 Total funds £
Insurance	2,042	542	2,584	1,439	160	1,599
Bank charges	9,585	2,547	12,132	-	-	-
Premises costs	3,875	1,030	4,905	-	-	-
Office administration	15,864	4,216	20,080	6,561	727	7,288
Legal and professional fees	34,809	9,250	44,059	12,267	1,360	13,627
Exchange rate loss	2,234	594	2,828	-	-	-
Equipment depreciation	791	211	1,002	-	-	-
Meetings and expenses	645	172	817	-	-	-
Staff costs	33,851	8,996	42,847	36,237	4,017	40,254
Governance costs:						
- Auditor's remuneration	13,780	3,662	17,442	-	-	-
- Trustees' meetings and expenses	20,422	5,427	25,849	11,391	1,263	12,654
Total funds	137,898	36,647	174,545	86,413	9,580	95,993

8 Expenditure by charitable activity

Summary by fund type

	Restricted funds £	Unrestricted funds £	2024 £	Restricted funds £	Unrestricted funds £	2023 £
Co-ordination of global activities	331,452	976,420	1,307,872	184,346	1,070,983	1,255,329
Protection of threatened habitats and species	225,230	122,334	347,564	133,760	5,410	139,170
Total funds	556,682	1,098,754	1,655,436	318,106	1,076,393	1,394,499

Summary by expenditure type

	Staff costs (note 10) £	Depreciation £	Other costs £	Total 2024 £
Co ordination of global activities	922,198	791	384,883	1,307,872
Protection of threatened habitats and species	47,050	57,119	243,395	347,564
	969,248	57,910	628,278	1,655,436
	Staff costs (note 10) £	Depreciation £	Other costs £	Total 2023 £
Co ordination of global activities	860,505	6,710	388,114	1,255,329
Protection of threatened habitats and species	4,017	-	135,153	139,170
	864,522	6,710	523,267	1,394,499

9 Net expenditure before gains/(losses) on investments

This is stated after charging the following:

	2024 £	2023 £
Depreciation (note 12)	57,910	6,710
Auditors' remuneration – Current year	17,442	12,654

10 Staff costs

Staff costs were as follows:

	2024 £	2023 £
Wages and salaries	860,794	785,998
Social security costs	112,921	105,163
Pension cost	53,572	38,264
	1,027,287	929,425

The number of higher paid employees was:

	2024 £	2023 £
£60,001 – £70,000	-	3
£70,001 – £80,000	2	-
£80,001 – £90,000	1	-

The 2024 accounts include £54.5k (2023 – £39.1k) of social security costs relating to non-UK based staff.

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

	2024 £	2023 £
Direct programme staff (including staff seconded to national projects)	18	16
Administrative staff	1	1
	19	17

The key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day-to-day basis comprise the Trustees and the senior management team of the charity. The total remuneration (including taxable benefits and employer's national insurance and pension contributions) of the key management personnel for the year was £445,911 (2023 – £422,657). The number of key management personnel was six in 2024 (2023 – nine).

11 Trustees' expenses and remuneration

No Trustee received any emoluments during the year in connection with his or her duties as trustee to the charity (2023 – £nil).

During the year, 9 Trustees (2023 – 7) were reimbursed travel expenses totalling £13,672 (2023 – £8,292).

12 Tangible fixed assets

	Leasehold property and improvements £	Freehold property £	Office Equipment £	Total £
Cost				
At 1 January 2024	309,844	119,520	4,007	433,371
At 31 December 2024	309,844	119,520	4,007	433,371
Depreciation				
At 1 January 2024	80,544	34,272	1,141	115,957
Charge for the year	41,200	15,708	1,002	57,910
At 31 December 2024	121,744	49,980	2,143	173,867
Net book values				
At 31 December 2024	188,100	69,540	1,864	259,504
At 31 December 2023	229,300	85,248	2,866	317,414

Included within freehold and leasehold property is land with value of £39,545 which is not depreciated (2023 – £39,545). The freehold property comprises the field study centre 'Cruzinha' in Mexilhoeira Grande, Portugal, which is used exclusively by the A Rocha Associação Cristã de Estudo e Defesa Ambiente. Leasehold property comprises 'Karara' in Nairobi, Kenya, used exclusively by A Rocha Kenya. Although the charity was left the freehold title to the property, under local legislation introduced in 2010, freehold titles held by foreign bodies were revoked in favour of long leasehold arrangements. Legal title of the properties is held by A Rocha Limited, a company registered in the UK and limited by guarantee. Beneficial ownership has been assigned to A Rocha International. The land and buildings are shown at cost, or estimated cost at the point of donation.

The depreciation policy was changed in 2024 to reduce the period over which buildings are fully depreciated from 70 years to 50 years, or the period of lease (whichever is shorter). This resulted in a one-off back charge of depreciation of £51,339 in 2024.

13 Investments – listed securities

	2024 £	2023 £
Market value		
At 1 January	839,765	836,342
Disposals – proceeds	(200,000)	(100,000)
Disposals – realised gain	7,200	5,729
Unrealised gain/(loss) in the year	36,810	97,694
At 31 December 2024	683,775	839,765
Market value of investments	683,775	839,765
Historic cost of investments	292,635	379,842
Unrealised gains included above on investments	391,140	459,923

Reconciliation of movement in unrealised gains

	2024 £	2023 £
Unrealised gains at 1 January	459,923	408,246
Unrealised gains in the year	(105,593)	(46,016)
Net gains arising on revaluation	36,810	97,693
Total unrealised gains at 31 December	391,140	459,923
Listed investments at the year-end comprised of the following:		
COIF Charities Ethical Investment fund	683,775	839,765

14 Stocks

	2024 £	2023 £
Books	3,154	-
	3,154	-

Books are valued at cost price, excluding cost of freight/handling.

15 Debtors

	2024 £	2023 £
Amounts due from other A Rocha organizations	63,376	155,191
Gift aid receivable	14,938	21,927
Other debtors	23,215	21,793
	101,529	198,911

16 Creditors: amounts falling due within one year

	2024 £	2023 £
Taxation and social security	15,923	15,789
Accruals	45,942	121,979
Other creditors	106,728	101,524
	168,593	239,292

Deferred income

Deferred income included in other creditors comprises:

	2024 £	2023 £
Balance at the beginning of the year	91,941	-
Amount released to income in the year	(102,033)	-
Amount deferred in the year	94,658	91,941
Balance at the end of the year	84,566	91,941

Deferred income comprised income received in advance for Church Engagement activities.

17 Funds

	1 January 2024 £	Income £	Expenditure £	Transfers £	Gains/ (Losses) £	31 December 2024 £
Unrestricted funds						
Designated funds	-	-	-	-	-	-
Fixed asset funds	317,414	-	(57,910)	-	-	259,504
Global Conservation Fund	95,267	82,705	(96,014)	-	-	81,958
Other funds	70,373	5,200	(10,404)	-	-	65,169
	483,054	87,905	(164,328)	-	-	406,631
General funds						
General funds, all funds	888,356	721,919	(1,010,917)	-	44,010	643,368
Total Unrestricted funds	1,371,410	809,824	(1,175,245)	-	44,010	1,049,999

	1 January 2023 £	Income £	Expenditure £	Transfers £	Gains/ (Losses) £	31 December 2023 £
Unrestricted funds						
Designated funds	-	-	-	-	-	-
Fixed asset funds	320,117	-	(2,703)	-	-	317,414
Global Conservation Fund	185,020	118,266	(208,019)	-	-	95,267
Other funds	46,421	-	(26,048)	50,000	-	70,373
	551,558	118,266	(236,770)	50,000	-	483,054
General funds						
General funds, all funds	1,076,369	609,071	(850,507)	(50,000)	103,423	888,356
Total Unrestricted funds	1,627,927	727,337	(1,087,277)	-	103,423	1,371,410

The fixed assets fund represents the net book value of the charity's fixed assets. A decision was made to separate this fund from the general fund of the charity in recognition of the fact that the tangible fixed assets are essential to the day-to-day work of the charity and as such their value should not be regarded as funds that would be realisable with ease, in order to meet future contingencies.

The Global Conservation Fund (GCF) is to provide strategic funding for ARI and the A Rocha Worldwide Family. Given the wider strategic purpose of this fund the Trustees deem this fund to be a designated fund. The balance of the GCF at the end of December 2024 will be used to fund activities in 2025.

Other funds include a new fund of £50,000 set up in 2023 to meet the costs of the 2025 international forum.

17 Funds (continued)

	1 January 2024 £	Income £	Expenditure £	Transfers £	31 December 2024 £
Restricted funds					
A Rocha Czech Republic	7,542	18,887	(25,697)	-	732
A Rocha France	45	6,945	(6,652)	-	338
A Rocha Ghana	1,315	3,929	(4,638)	-	606
A Rocha India	648	5,785	(5,821)	-	612
A Rocha Kenya	119,905	71,494	(145,436)	-	45,963
A Rocha Lebanon	12,526	4,224	(15,267)	-	1,483
A Rocha Peru	8,135	8,002	(8,272)	-	7,865
A Rocha Portugal	2,570	34,090	(33,618)	-	3,042
A Rocha South Africa	972	1,641	(2,313)	-	300
A Rocha Uganda	1,072	6,652	(6,631)	-	1,093
A Rocha UK	250	2,884	(2,942)	-	192
A Rocha USA	220	3,467	(4)	-	3,683
Climate Stewards	2,798	7,473	(5,839)	-	4,432
Other AROs	2,615	2,273	(3,098)	-	1,790
Projects	97,019	324,094	(290,454)	-	130,659
TOTAL	257,633	501,840	(556,682)	-	202,790

The income funds listed for each of the AROs represents donations and grants for A Rocha's work, including specific projects in that country and for running the respective field study centres.

17 Funds (continued)

Restricted funds (continued)	1 January 2023 £	Income £	Expenditure £	Transfers £	31 December 2023 £
A Rocha Australia	557	1,144	(606)	-	1,095
A Rocha Brazil	1,236	45	(03)	(426)	852
A Rocha Canada	-	390	(390)	-	-
CIC Philippines	8	8	-	-	16
A Rocha Czech Republic	10,762	19,400	(22,620)	-	7,542
A Rocha France	3,057	3,046	(6,058)	-	45
A Rocha Germany	75	-	-	-	75
A Rocha Ghana	(1,096)	12,720	(10,309)	-	1,315
A Rocha India	2,588	8,340	(10,280)	-	648
A Rocha Kenya	86,853	82,258	(49,206)	-	119,905
A Rocha Lebanon	22,100	9,234	(18,808)	-	12,526
A Rocha Netherlands	261	08	-	-	269
A Rocha New Zealand	568	500	(881)	-	187
A Rocha Peru	1,652	17,378	(11,321)	426	8,135
A Rocha Portugal	5,390	10,488	(13,308)	-	2,570
A Rocha South Africa	958	1,885	(1,871)	-	972
A Rocha Sweden (KriNa)	9	8	-	-	17
A Rocha Switzerland	9	87	-	-	96
A Rocha Uganda	5,989	9,285	(14,202)	-	1,072
A Rocha UK	1,657	4,406	(5,813)	-	250
A Rocha USA	220	-	-	-	220
Eden creation care (Nigeria)	1,015	8	(1,015)	-	8
Climate Stewards	(525)	4,254	(931)	-	2,798
Projects	49,055	273,691	(225,727)	-	97,019
TOTAL	192,398	458,583	(393,349)	-	257,632

18 Analysis of net assets between funds

	Unrestricted funds			2024 Total funds £
	Restricted funds £	General funds £	Designated funds £	
Tangible fixed assets	-	-	259,504	259,504
Investments	-	683,775	-	683,775
Current assets	287,356	43,620	147,127	478,103
Creditors due within one year	(84,566)	(84,027)	-	(168,593)
	202,790	643,368	406,631	1,252,789

	Unrestricted funds			2023 Total funds £
	Restricted funds £	General funds £	Designated funds £	
Tangible fixed assets	-	-	317,414	317,414
Investments	-	839,765	-	839,765
Current assets	257,632	287,883	165,640	711,155
Creditors due within one year	-	(239,292)	-	(239,292)
	257,632	888,356	483,054	1,629,042

19 Transactions with related parties

Peter Harris is the President Emeritus of A Rocha International.

In 2024 he was reimbursed £15,471 (2023 – £21,020) for expenses incurred in his volunteer role to promote the work of A Rocha worldwide.

These expenses were paid from donations received specifically for this purpose.

In 2024, Peter Harris made donations totalling £2,738 (2023 – £1,070) to A Rocha organisations.

Joanna Swinney, Director of Communications for A Rocha International, is the daughter of Peter Harris.

Steeve Tanner is a Trustee of A Rocha International and also the chair of the Trustees for A Rocha Switzerland. In 2024, A Rocha International paid £94,445 (2023 – £102,740) to A Rocha Switzerland to reimburse employment-related costs of two employees seconded to A Rocha International.

Rodel Lasco is a Trustee of A Rocha International and also the chair of Christians in Conservation (CIC) Philippines. In 2024, A Rocha International transferred £712 (2023 – £nil) in donations for conservation projects of CIC Philippines.

Alfred Oteng-Yeboah is a Trustee of A Rocha International and also the chair of the Trustees of A Rocha Ghana. In 2024, A Rocha International transferred £52,152 (2023 – £63,778) to A Rocha Ghana representing transfers of donations, conference travel reimbursements and grant allocations for conservation projects.

In 2024, donations totalling £12,106 (2023 – £9,689) were made by staff and trustees to A Rocha International and other A Rocha Organisations.

20 Liability of members

The charity is constituted as a company limited by guarantee. In the event of the charity being wound up the members are required to contribute an amount not exceeding £10.



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A ROCHA
INTERNATIONAL 

Company registration number 06852417(England and Wales)
Charity Registration number 1136041