

Annual Report and Financial Statements

31 December 2025



A ROCHA
INTERNATIONAL 

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

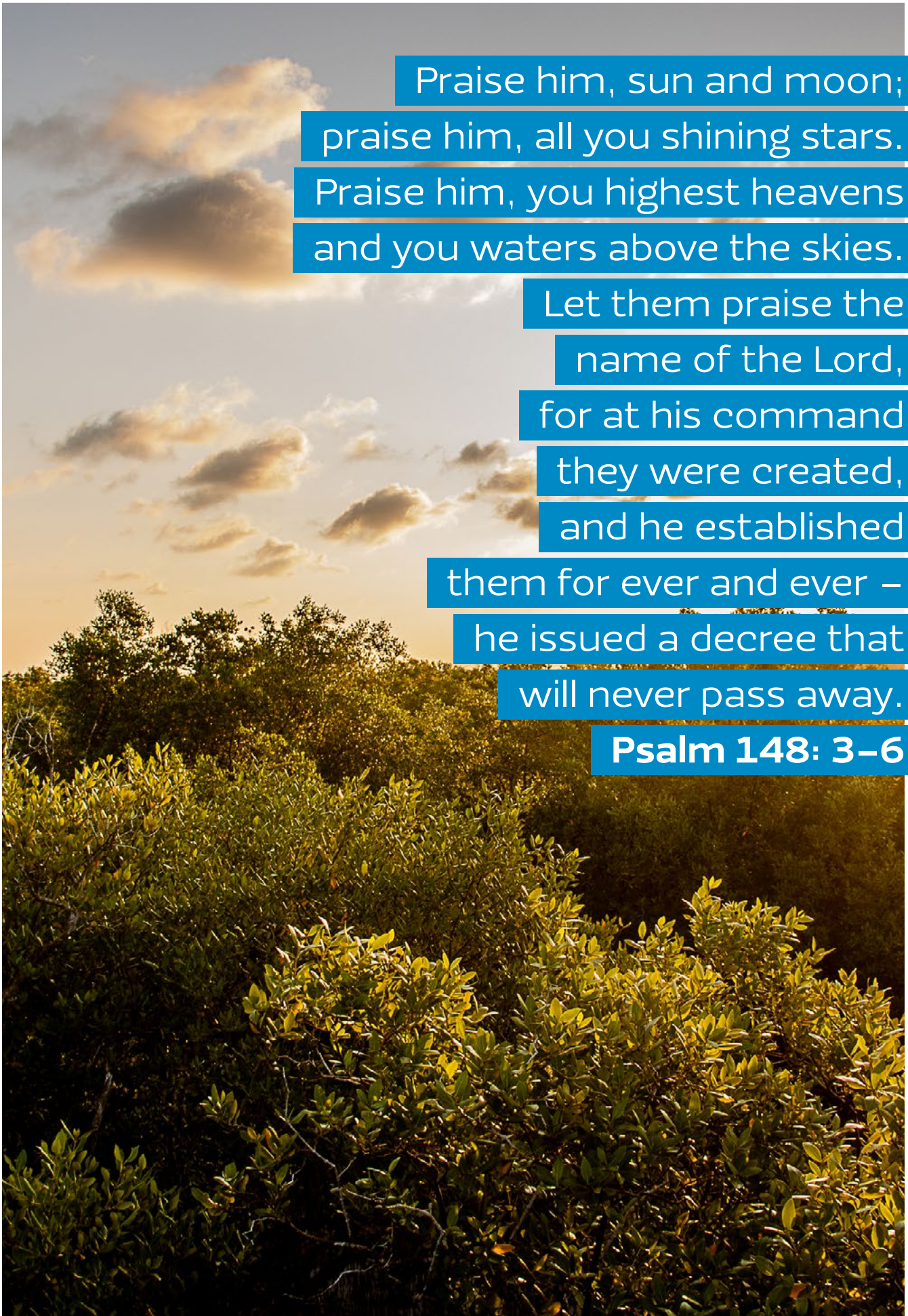
Conservation and Hope



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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 2025. 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.



Praise him, sun and moon;
praise him, all you shining stars.
Praise him, you highest heavens
and you waters above the skies.

Let them praise the
name of the Lord,
for at his command
they were created,
and he established
them for ever and ever –
he issued a decree that
will never pass away.

Psalm 148: 3–6

A message from the Executive Director



Ed Walker, Executive Director

It is a pleasure to introduce this review after my second full year in this role. We've sensed for some time God calling A Rocha into a season of growth. At the start of 2025 we had organizations in 20 countries, and we have the goal of 30 countries by 2030. So it was a complete joy in May to welcome A Rocha Costa Rica and A Rocha Singapore into our family. The former represents one of the most biodiverse countries on our planet, while the latter is a city state. In both contexts we need and are seeing Christians step up and respond to God's biblical call to care for all he created.

I marvel at reports from across the world telling of our teams caring for creatures from small invertebrates (we hope to find a critically endangered frog near our field site in Costa Rica) to vast mammals (we play a critical role with the Asian Elephant in India) to endangered fish (studies in Kenya and Canada). We thank you for your support of this work and our role as A Rocha International equipping, representing, midwifing new organizations and initiatives, and upholding standards.

Central to our conservation work is the environmental education work which accompanies it. We thank you for your support towards our campaign to fund this area, which will enable us to grow in 2026.

The world is changing rapidly. Climate change, pollution and invasive species continue to threaten the survival of both human and wildlife populations, so it is vital that we speak up to influence public policy at the highest levels. This year we did so at the IUCN World Conservation Congress and COP30 on climate change. It is so important Christians are leaders, and seen to be leaders, in this space also.

Thank you for your prayers and support as we look to grow in 2026 and beyond.

Ed Walker
Executive Director, ARI



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



We follow Jesus Christ, who created the world and calls us to care for it.



We protect and restore nature and are committed to local places and people over the long term.



We celebrate the insights, perspectives and solutions offered by our diverse cultures.



We invest in good relationships through our commitment to God, one another and the wider creation.



We seek to work with anyone who shares our vision.

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 2025



Increase our conservation impact

- This year, we continued to nurture the Environmental Education (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 carried out a listening exercise with the A Rocha Worldwide Family to discern how ARI will support and facilitate EE moving forward.
- A Rocha International continued its global conservation work within our forest and marine programmes and beyond. We gave in-person training and support in Ghana, Kenya, Nigeria, Uganda, the Philippines, Sweden, Costa Rica and the UK.
- Building on the work of the Conservation Evidence team at the University of Cambridge, we embarked on a programme of improvement to integrate evidence use and generation more effectively within our work and to become evidence champions.
- The first round of Global Conservation Fund projects concluded. A Rocha France made some notable observations of adult longevity and movements of threatened Hermit Butterflies. These data sets are important parameters for determining effective conservation. A Rocha Peru extended sustainable livelihoods and environmental education initiatives to new people and communities for the benefit of highly precarious dry forests – e.g. Guinea pig raising, honey production, artisanal crafts, improved farming and animal husbandry methods. A Rocha India established a new marine programme. This entailed significant capacity building within the team and developing relationships amongst the target communities in southern Kerala. A Rocha Uganda addressed contested attitudes amongst forest edge communities and the interests of both forest management and conservation. Impressive reconciliation was reported by affected communities and implementing authorities.
- ARI attended the IUCN World Congress in Abu Dhabi and the United Nations Ocean Conference in France.



- We supported new A Rocha organizations (AROs) in Singapore and Costa Rica to establish further their conservation work, and worked with prospective organizations in DR Congo and Malaysia on the conservation component of their applications.
- We continued 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.

Expand A Rocha's geographical reach

- We hosted the triennial A Rocha Leaders' Forum, providing an opportunity for A Rocha leaders from the Worldwide Family to connect, be refreshed and inspired, worship, pray, plan and learn together. It was also an opportunity to discuss big issues and make decisions together about our finances, governance and collaborative work.
- Our strategic aim is to grow the number of A Rocha Organizations (AROs) to 30 by 2030. In 2025, this goal progressed with the formal joining of A Rocha Singapore and A Rocha Costa Rica.
- We made good progress in conversations with groups and organizations in Malaysia and Ecuador that wish to join the A Rocha Worldwide Family. Eden Creation Care Initiative, a former associated project of A Rocha, became A Rocha Nigeria, a national organization, in August 2025.
- The Friends of A Rocha Network also continued to expand, growing from 27 to 33 members worldwide (our target is 45 by 2030). Some AROs further extended their geographical reach through programme expansion within their country or by launching cross-border initiatives, such as A Rocha Lebanon's Eco Church Programme for the Middle East.

- Over the past year, we have made solid progress in strengthening the sharing of knowledge and best practices across the A Rocha Worldwide Family. The Growing Stronger Together strategy was developed and is now being implemented as a unifying framework for organizational capacity and capability development.
- Alongside this, we have continued to expand learning resources and opportunities, including the development of additional e-learning courses and early planning for strengthened onboarding and mentoring in the coming year.

Strengthen our engagement with Christian communities

- We led the Oikos Network gathering cohorts of Christians working to engage their churches in environmental issues for mutual support and learning in online communities. Participants registered from 27 countries and were engaged in facilitator-led discussions for six sessions over a period of six months.
- We worked with A Rocha organizations to encourage, equip and promote the development and growth of church-engagement schemes adapted to national contexts. With A Rocha India, we hosted three two-day creation care conferences in different regions of India. Each conference had around 50 – 100 participants made up of theologians, pastors, youth and women leaders. In each location, one day was dedicated to understanding and discussing the theology of creation care.
- 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. 50 leaders are part of this team, and a survey is being prepared to assess the level of involvement of these institutions in creation care.
- 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.
- A Rocha was invited to be the Creation Care lead for Micah Global, a network of 275 Christian organizations around the world. A Micah Global Consultation was held in Cape Town, South Africa in September with over 200 participants. ARI led the Creation Care Track and organized and spoke at the plenary sessions.

Increase the participation of young people in our work

- We launched 'The A Rocha Conservation Certificate', a one-year part-time virtual programme to equip Christians to be hopeful and effective conservationists. 80% of the first cohort are under the age of 35.
- We are collaborating with international Christian organizations including Scripture Union International to reach young people globally. A three-day gathering was organized to develop a framework for our engagement.
- A survey has been prepared to find out the involvement of young people in our work. This will help identify gaps and opportunities, and will inform our strategy for youth engagement.

Our plans for 2026



Increase our conservation impact

- The second round of Global Conservation Fund projects designed for piloting of new initiatives and generating evidence of effectiveness will be carried out. A Rocha UK will trial a 'tiny forests' method of restoration in an experimental design. A Rocha Kenya will assess 24 years of their conservation-via-scholarships Assets programme. A Rocha Netherlands will develop resources and trial 'outdoor church'. A Rocha Peru will support new OECM (Other effective area-based conservation measures) over 10,000 hectares of Peruvian Amazon forest.
- We will advance evidence use and generation around the A Rocha family, especially within the African Forest Programme and with European AROs.
- We will deliver research and conservation projects in Ghana, Uganda, Kenya and India.
- We will support and help develop conservation work in new AROs.
- We will hold a Marine Conservation Programme gathering in Portugal for training, strategy development and baseline research.
- We will develop a new Environmental Education role for the family.
- We will participate in the Biodiversity COP in Armenia.
- We will continue to develop the A Rocha Science Collective and to coordinate and support three global programmes

Expand A Rocha's geographical reach

- We will welcome A Rocha DR Congo to the A Rocha Worldwide family.
- We will support and facilitate the application process for new A Rocha Organizations in Ecuador and Malaysia as we work towards our goal of 30 A Rocha Organizations by 2030.
- We will continue to coordinate and grow the Friends of A Rocha Network.
- We will continue the implementation of the Growing Stronger Together strategy, embedding it even more consistently across the A Rocha Worldwide Family as the core framework for organizational capacity and capability development
- We will strengthen ARO-to-ARO learning and peer support, including delivery of the first planned peer assessment and further development of structured peer learning spaces.

Strengthen our engagement with Christian communities

- We will organize a new cohort for the Oikos Network, inviting participants from around the world for mutual learning and support in their creation care work.
- We will work with national A Rocha organizations to encourage, equip and promote the development and growth of church engagement schemes adapted to national contexts.
- We will lead the 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 theological colleges, seminaries and Bible schools around the world.
- We will 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,
- We will provide leadership to the Creation Care Track for Micah Global, a network of 275 Christian organizations around the world. We will also provide leadership for the Season of Creation work: the Season of Creation is a global ecumenical initiative to provide resources to empower Christians to respond to their faith, each in the way of his or her own denomination, during the period stipulated to observe the Season of Creation (September to October).
- We will continue to populate the Resource Hub with resources for Christian individuals, groups, churches and organizations in their creation care work.

Increase the participation of young people in our work

- We will partner with global Christian youth organizations to reach young people globally.
- We will work with A Rocha organizations to encourage and enable them to include young people in their work and in the leadership

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. ARI made a climate contribution to Climate Stewards in recognition of its carbon emissions from essential travel equivalent to 1,326 tonnes CO₂.



Financial review



Financial position

A summary of the year's financial results can be found on page 28 of this report and financial statements. 2025 saw a significant improvement in ARI's financial results. This was both due to further increase in income and a significant reduction in expenditure, primarily as a result of staff cuts implemented in 2024 and early 2025. Net income for the year before investment losses was £65,954 (2024 – £420,263 net expenditure). There were unrealised investment losses of £14,887 (2024 – £44,010 realised and unrealised gains) which resulted in a net increase in funds for the year of £51,067 (2024 – net decrease of £376,253). As a result of this improved financial position, the charity continues to have a good level of reserves and is in a sustainable financial position going forward.

During 2025, total income increased by 7% and amounted to £1,400,162 (2024 – £1,311,664). Of the income, a total of £1,261,506 (2024 – £1,183,906) related to donations and legacies. We are thankful to all those whose donations fund our vital work.

Expenditure totalled £1,334,208 (2024 – £1,731,927). Expenditure incurred on charitable activities amounted to £1,279,671 (2024 – £1,655,436). As a result of changes initiated in 2024 total staff costs reduced to £764,877 in 2025. (2024 – £1,027,287). Charitable grants and donations made amounted to £158,281 (2024 – £125,847).

The charity's net assets on 31 December 2025 were £1,303,856 (2024 – £1,252,789). Of this £290,019 (2024 – £202,790) related to restricted funds; £330,058 (2024 – £406,631) had been designated by the Trustees; leaving the general funds balance of £683,779 (2024 – £643,368).

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 6 months of annual expenditure, which equated to approximately £670,000 in 2025. 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 2025 was £683,779 comprising of the unrestricted general funds balance. This represented 6.1 months of the total expenditure for 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 suffered a difficult year in 2025 with a total return of -2.18% (5.69% in 2024) which was below the target benchmark of 6.8% (CPI plus 5%). The Trustees examined the reasons for this poor performance and after taking account of historical returns decided not to move out of the fund. This decision will continue to be reviewed.

At 31 December 2025, the market value of listed investments was £668,888 (2024 – £683,775). Details of movements in investments during 2025 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 2025, 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 2025 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 2026. Income has increased by 38% since 2022 and the number of donors has also steadily increased.
Financial Reserves	Reserves were below target at 31 December 2024 but action was taken to cut expenditure and as a result reserves were back up to target levels at 31 December 2025. 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. All new AROs sign the covenant on joining A Rocha. 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 was developed in 2025 to share experience and good practice. This will be rolled out in 2026.
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 2022 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 Resource Hub, brings together sermons and talks on Creation Care for use throughout A Rocha. The Director of Church Engagement and Head of Theology have been significantly involved in a number of Lausanne, Season of Creation and Micah Global conferences and 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. All new staff, Trustees and volunteers are required to sign the Code of Conduct, and copies of ARI's whistleblowing and safeguarding policies.



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



Dr Steeve Tanner
(Chair from 22 Jan 26)



Soohwan Park
(Chair until 21 Jan 26)



David Geoffrey
Cowper
(until 31 Dec 25)



Prof Rodel Diaz
Lasco



Prof Alfred Apau
Oteng-Yeboah



Dr Hilary Frances
Marlow



Graham Bernard
Wright



Prof Jan van der
Stoep
(until 31 Dec 25)



Christine Raquel
Taylor Warner
(until 27 Mar 25)



Seintje Veldhuis
(appointed 01 Jan 25)



Kirstin Jeffrey
Johnson
(appointed 27 Mar 25)



David Chandler
(appointed 14 Jan 26)



Kate Louise
Andrews
(appointed 07 Feb 26)

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.

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

Office 13840, 182–184 High Street North,
East Ham, London, E6 2JA, UK.

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. A comprehensive Board handbook has been developed and will be given to new Trustees.

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, as at 31 December 2025, 23 A Rocha Organisations (AROs). ARI supports and represents AROs around the world. 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 seven countries. In order to save costs and reduce the environmental impact of travel, the Trustees restrict meeting in-person to once or twice every eighteen months. Each meeting is residential and held over two days and usually involves a visit to an ARO's project(s). The Trustees also meet online at least twice 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 Audit Committee comprises four Trustees and met four times, virtually, during 2025.
- 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 2025.
- The Communications and Fundraising Committee comprises two Trustees and met twice in 2025.

Approved by the trustees:

Steeve Tanner, Chair of Trustees

Approved on: 11 June 2026



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 2025 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 2025 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.



19 June 2026

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 2025

(incorporating the income and expenditure account)

	Notes	Restricted funds	Unrestricted funds	TOTAL 2025	Restricted funds	Unrestricted funds	TOTAL 2024
Income from:							
- Donation and legacies	1	614,938	646,568	1,261,506	501,731	682,175	1,183,906
- Charitable activities	2	5,260	118,481	123,741	89	111,735	111,824
- Trading activities		-	2,290	2,290	20	2,581	2,601
- Other: Income		-	12,625	12,625	-	13,333	13,333
Total incoming resources		620,198	779,964	1,400,162	501,840	809,824	1,311,664
Expenditure on:							
- Raising funds	3	-	54,482	54,482	-	69,340	69,340
- Charitable activities	4, 8	532,969	746,702	1,279,671	556,682	1,098,754	1,655,436
- Other expenditure		-	55	55	-	7,151	7,151
Total resources expended		532,969	801,239	1,334,208	556,682	1,175,245	1,731,927
Net income (expenditure) before (losses) gains on investments	9	87,229	(21,275)	65,954	(54,842)	(365,421)	(420,263)
(Losses) gains on investments							
- Unrealised (losses) gains		-	(14,887)	(14,887)	-	36,810	36,810
- Realised gains		-	-	-	-	7,200	7,200
Net movement in funds for the year		87,229	(36,162)	51,067	(54,842)	(321,411)	(376,253)
Total funds at 1 January		202,790	1,049,999	1,252,789	257,632	1,371,410	1,629,042
Total funds at 31 December		290,019	1,013,837	1,303,856	202,790	1,049,999	1,252,789

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

The notes on pages 31 to 44 form part of these financial statements.

Balance sheet as at 31 December 2025

	Notes	2025	2025	2024	2024
		£	£	£	£
Fixed assets					
Tangible fixed assets	12		250,706		259,504
Investments	13		668,888		683,775
			919,594		943,279
Current assets					
Stock	14	4,695		3,154	
Debtors	15	149,928		101,529	
Cash at bank		329,538		373,420	
		484,161		478,103	
Creditors					
Amounts falling due within one year	16	(99,899)		(168,593)	
Net current assets			384,262		309,510
Net assets			1,303,856		1,252,789
The funds of the charity					
Restricted funds	17		290,019		202,790
Unrestricted funds					
– General funds	17		683,779		643,368
– Designated funds	17		330,058		406,631
Total funds			1,303,856		1,252,789

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:

Steeve Tanner
Trustee (Chair)

Approved on: 11 June 2026

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

Statement of cash flows Year ended 31 December 2025

	Notes	2025 £	2024 £
Cash inflow/outflow from operating activities:			
Net cash (used in) operating activities	A	(43,882)	(338,824)
Cash inflow from investing activities:			
Proceeds from disposal of investments		-	200,000
Net cash provided by investing activities		-	200,000
Change in cash and cash equivalents in the year		(43,882)	(138,824)
Cash and cash equivalents at 1 January	B	373,420	512,244
Cash and cash equivalents at 31 December	B	329,538	373,420

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

	2025 £	2024 £
Net movement in funds (as per the statement of financial activities)	51,067	(376,253)
Adjustments for:		
Depreciation charge	8,798	57,910
Losses (gains) on investments	14,887	(44,010)
(Increase) in stock	(1,541)	(3,154)
(Increase) decrease in debtors	(48,399)	97,382
(Decrease) in creditors	(68,694)	(70,699)
Net cash (used in) operating activities	(43,882)	(338,824)

B Analysis of cash, cash equivalents, and net debt

	2025 £	2024 £
Cash at bank and in hand	329,538	373,420
Total cash and cash equivalents	329,538	373,420

Principal accounting policies



Year to 31 December 2025

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 2025 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 2026, 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 supplies 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 where allowed. 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 2025

1 Donations and legacies

	2025			2024		
	Restricted funds £	Unrestricted funds £	Total funds £	Restricted funds £	Unrestricted funds £	Total funds £
Donations	390,317	425,689	816,006	255,575	449,236	704,811
Legacies	–	26,451	26,451	–	5,000	5,000
Grants	224,621	194,428	419,049	246,156	227,939	474,095
Total funds	614,938	646,568	1,261,506	501,731	682,175	1,183,906

2 Income from charitable activities

	2025			2024		
	Restricted funds £	Unrestricted funds £	Total funds £	Restricted funds £	Unrestricted funds £	Total funds £
Coordination of global activity	5,260	118,481	123,741	89	111,735	111,824
Total funds	5,260	118,481	123,741	89	111,735	111,824

3 Cost of raising funds

	2025			2024		
	Restricted funds £	Unrestricted funds £	Total funds £	Restricted funds £	Unrestricted funds £	Total funds £
Cost of books sold	–	1,843	1,843	–	285	285
Promotional costs	–	52,639	52,639	–	69,055	69,055
Total funds	–	54,482	54,482	–	69,340	69,340

4 Charitable activities

	Direct costs (note 5) £	Grant funding of activities (note 6) £	Support costs (note 7) £	2025 Total funds £
Co ordination of global activities	821,416	51,832	90,068	963,316
Protection of threatened habitats and species	180,326	106,449	29,580	316,355
2025 Total funds	1,001,742	158,281	119,648	1,279,671
	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

5 Direct costs

	Coordination of global activities £	Protection of threatened habitats and species £	2025 Total funds £
Travel	72,105	4,796	76,901
Donations	78,318	128,592	206,910
Other project costs	34,668	–	34,668
Web site development costs	9,284	–	9,284
Communications	644	–	644
Meetings and conferences	3,995	–	3,995
Staff costs	622,402	39,141	661,543
Property Depreciation (note 12)	–	7,797	7,797
2025 total funds	821,416	180,326	1,001,742

	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
Web site 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

6 Grant funding of activities

	2025			2024		
	Restricted funds £	Unrestricted funds £	Total funds £	Restricted funds £	Unrestricted funds £	Total funds £
Grants to A Rocha Organizations	125,773	32,508	158,281	95,854	29,993	125,847
Total funds	125,773	32,508	158,281	95,854	29,993	125,847

7 Support costs

	Coordination of global activities £	Protection of threatened habitats and species £	2025 Total funds £	Coordination of global activities £	Protection of threatened habitats and species £	2024 Total funds £
Insurance	1,374	452	1,826	2,042	542	2,584
Bank charges	6,526	2,143	8,669	9,585	2,547	12,132
Premises costs	1,903	625	2,528	3,875	1,030	4,905
Office administration	13,062	4,290	17,352	15,864	4,216	20,080
Legal and professional fees	14,398	4,728	19,126	34,809	9,250	44,059
Exchange rate loss	7,115	2,337	9,452	2,234	594	2,828
Equipment depreciation	754	248	1,002	791	211	1,002
Meetings and expenses	800	263	1,063	645	172	817
Staff costs	30,532	10,027	40,559	33,851	8,996	42,847
Governance costs:	12,677	4,163	16,840	13,780	3,662	17,442
– Trustees' meetings and expenses	927	304	1,231	20,422	5,427	25,849
Total funds	90,068	29,580	119,648	137,898	36,647	174,545

8 Expenditure by charitable activity

Summary by fund type

	Restricted funds £	Unrestricted funds £	2025 £	Restricted funds £	Unrestricted funds £	2024 £
Co-ordination of global activities	285,672	677,644	963,316	331,452	976,420	1,307,872
Protection of threatened habitats and species	247,297	69,058	316,355	225,230	122,334	347,564
Total funds	532,969	746,702	1,279,671	556,682	1,098,754	1,655,436

Summary by expenditure type

	Staff costs (note 10) £	Depreciation £	Other costs £	Total 2025 £
Co ordination of global activities	652,934	754	309,628	963,316
Protection of threatened habitats and species	49,168	8,044	259,143	316,355
	702,102	8,798	568,771	1,279,671
	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

9 Net expenditure before gains/(losses) on investments

This is stated after charging the following:

	2025 £	2024 £
Depreciation (note 12)	8,798	57,910
Auditors' remuneration – Current year	16,840	17,442

10 Staff costs

Staff costs were as follows:

	2025 £	2024 £
Wages and salaries	641,073	846,555
Social security costs	80,518	112,921
Pension costs	41,587	53,572
Redundancy costs	1,699	14,239
	764,877	1,027,287

The number of higher paid employees was:

	2025 £	2024 £
£60,001–£70,000	2	–
£70,001–£80,000	1	2
£80,001–£90,000	–	1

The 2025 accounts include £28.8k of social security costs relating to non-UK based staff. In 2024 this amount was £54.5k.

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

	2025 £	2024 £
Direct programme staff (including staff seconded to national projects)	15	18
Administrative staff	1	1
	16	19
FTE	14.4	16

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 £348,296 (2024 – £445,911).

The number of key management personnel was 5 in 2025 (2024 – 6).

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 (2024 – £nil).

During the year, 2 Trustees (2024 –9) were reimbursed travel expenses totalling £2,322 (2024 – £13,672).

12 Tangible fixed assets

	Leasehold property and improvements £	Freehold property £	Office Equipment £	Total £
Cost				
At 1 January 2025	309,844	119,520	4,007	433,371
At 31 December 2025	309,844	119,520	4,007	433,371
Depreciation				
At 1 January 2025	121,744	49,980	2,143	173,867
Charge for the year	5,797	1,999	1,002	8,798
At 31 December 2025	127,541	51,979	3,145	182,665
Net book values				
At 31 December 2025	182,303	67,541	862	250,706
At 31 December 2024	188,100	69,540	1,864	259,504

Included within freehold and leasehold property is land with value of £39,545 which is not depreciated (2024 – £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.

13 Investments – listed securities

	2025 £	2024 £
Market value		
At 1 January	683,775	839,765
Disposals – proceeds	-	(200,000)
Disposals – realised gain	-	7,200
Unrealised (loss)/gain in the year	(14,887)	36,810
At 31 December	668,888	683,775
Market value of investments	668,888	683,774
Historic cost of investments	292,635	292,635
Unrealised gains included above on investments	376,253	391,139

	2025 £	2024 £
Reconciliation of movement in unrealised gains		
Unrealised gains at 1 January	391,140	459,923
Unrealised losses/(gains) released on disposal	-	(105,593)
Net gains/(losses) arising on revaluation	(14,887)	36,810
Total unrealised gains at 31 December	376,253	391,140
Listed investments at the year-end comprised of the following:		
COIF Charities Ethical Investment fund	668,888	683,775

14 Stocks

	2025 £	2024 £
Books	4,695	3,154
	4,695	3,154

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

15 Debtors

	2025 £	2024 £
Amounts due from other A Rocha organizations	96,826	63,376
Gift aid receivable	26,729	14,938
Other debtors	26,373	23,215
	149,928	101,529

16 Creditors: amounts falling due within one year

	2025 £	2024 £
Taxation and social security	14,712	15,923
Accruals	59,620	45,942
Other creditors	25,567	106,728
	99,899	168,593

Deferred income

Deferred income included in other creditors comprises:

	2025 £	2024 £
Balance at the beginning of the year	84,566	91,941
Amount released to income in the year	(84,566)	(102,033)
Amount deferred in the year	5,643	94,658
Balance at the end of the year	5,643	84,566

Deferred fees comprised income received in advance for the 2026 element of the Conservation Certificate.

17 Funds

	1 January 2025 £	Income £	Expenditure £	Transfers £	Gains/ (Losses) £	31 December 2025 £
Unrestricted funds						
Designated funds						
Fixed asset funds	259,504	-	(8,798)	-	-	250,706
Global Conservation Fund	81,958	76,043	(90,230)	-	-	67,771
Other funds	65,169	13,914	(67,502)	-	-	11,581
	406,631	89,957	(166,530)	-	-	330,058
General funds						
General funds, all funds	643,368	690,007	(634,709)	-	(14,887)	683,779
Total Unrestricted funds	1,049,999	779,964	(801,239)	-	(14,887)	1,013,837

	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

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 2025 will be used to fund activities in 2026.

17 Funds (continued)

	1 January 2025 £	Income £	Expenditure £	Transfers £	31 December 2025 £
Restricted funds					
A Rocha France	338	12,826	(10,541)	-	2,623
A Rocha India	611	22,605	(20,557)	-	2,659
A Rocha Kenya	45,963	71,869	(106,483)	-	11,349
A Rocha Lebanon	1,483	4,336	(1,901)	-	3,918
A Rocha Peru	7,865	1,293	(7,908)	-	1,250
A Rocha Portugal	3,042	25,554	(25,326)	-	3,270
Climate Stewards	4,432	6,305	(9,181)	-	1,556
Other AROs	8,397	24,771	(28,779)	-	4,389
BigGive Christmas Challenge 2025	-	97,693	(12)	-	97,681
BigGive Green Match Fund 2025	-	57,273	(40,490)	-	16,783
Nature Conservation Kenya	-	26,954	(8,015)	-	18,939
IT upgrade	-	10,500	-	-	10,500
Church Engagement	76,228	92,878	(93,766)	-	75,340
SE Asia Initiative	25,929	100	(5,105)	-	20,924
Climate Programme	-	4,540	(2,021)	-	2,519
Leadership & staff rest and replenishment	4,000	-	-	-	4,000
Other Projects	24,502	160,701	(172,884)	-	12,319
TOTAL	202,790	620,198	(532,969)	-	290,019

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

BigGive Christmas Challenge 2025: Funding for conservation projects, environmental education programmes and other training and resources so that young people can better engage in protecting threatened species and habitats in their local environment.

BigGive Green Match Fund 2025: Restoring threatened marine biodiversity through scientific monitoring and research, training, advice and field activities including microplastic cleanups and awareness campaigns.

Nature conservation in Kenya: Capacity building with A Rocha Kenya to scale up work in Mida Creek, adding 3160 hectares to our monitoring and restoration work.

IT upgrade: Funding towards an IT upgrade to improve ARI's IT systems and support to take advantage of improvements in technology to improve efficiency, enhance cyber security and provide increased services to the A Rocha network.

Church engagement: Implementing the Theology and Churches strategy, to support the growth of church engagement within the wider A Rocha family and equipping churches through the Resource Hub.

SE Asia initiative: Investing staff and other resources in SE Asia with the aim of increasing the number of A Rocha organisations and the he impact of existing organisations in SE Asia.

Climate Programme: To fund A Rocha's global Climate Change Programme which is implementing activities through our projects and operations to address climate change and reduce impacts on nature.

Conservation Certificate: Seed funding to finance to Conservation Certificate Course run by A Rocha and to finance bursaries given to students attending the course.

Leadership & staff rest and replenishment: An unsolicited donation received to help finance "rest and replenishment" of leadership and staff

17 Funds (continued)

Restricted funds (continued)	1 January 2024 £	Income £	Expenditure £	Transfers £	31 December 2024 £
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	(04)	–	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	257,632	501,840	(556,682)	–	202,790

18 Analysis of net assets between funds

	Unrestricted funds			2025 Total funds £
	Restricted funds £	General funds £	Designated funds £	
Tangible fixed assets	-	-	250,706	250,706
Investments	-	668,888	-	668,888
Current assets	320,979	83,830	79,352	484,161
Creditors	(30,960)	(68,939)	-	(99,899)
	<u>290,019</u>	<u>683,779</u>	<u>330,058</u>	1,303,856

	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)
	<u>202,790</u>	<u>643,368</u>	<u>406,631</u>	1,252,789

19 Transactions with related parties

Peter Harris is the President Emeritus of A Rocha International.

In 2025 he was reimbursed £13,628 (2024 – £15,471) 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 2025, Peter Harris made donations totalling £1,000 (2024 – £2,738) to A Rocha organisations.

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

During the year Steeve Tanner was a Trustee of A Rocha International and also the chair of the Trustees for A Rocha Switzerland. In 2025, A Rocha International paid £29,189 (2024 – £94,445) 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 £0 (2024 – £712) in donations and £100 in grants (2023 – £nil) for conservation projects of CIC Philippines

In 2025 Alfred Oteng-Yeboah was a Trustee of A Rocha International and also the chair of the Trustees of A Rocha Ghana. In 2025, A Rocha International transferred £55,974 (2024 – £52,152) to A Rocha Ghana representing transfers of donations, conference travel reimbursements and grant allocations for conservation projects.

In 2025, donations totalling £27,743 (2024 – £12,106) 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.



www.arocha.org

A ROCHA
INTERNATIONAL 

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