

Company number 3052043

Alliance of Religions and Conservation  
Financial statements  
for the year ended 30 April 1997



# **Alliance of Religions and Conservation**

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## **Legal and administrative details for the year ended 30 April 1997**

### **Legal and administrative details**

The Alliance of Religions and Conservation is a company limited by guarantee and was incorporated on 26 April 1995. The company registered with the Charity Commission on 30 June 1995.

Company number: 3052043

Registered Charity number: 1047608

Registered office: 9 Greyfriars Road  
Reading  
Berkshire RG1 1JG

Directors: Brian Pilkington  
Jonathan Benthall  
Ivan Hattingh  
Teruaki Kawai  
Robert Soutter  
Dimitri Oikonomou

Company secretary: Mrs Jo Edwards (appointed 31.5.96)  
Mr David Ingles (resigned 31.5.96)

Bankers: Coutts & Co.  
138 Kensington High Street  
London W8 7RS

Accountants: PricewaterhouseCoopers  
9 Greyfriars Road  
Reading  
Berkshire RG1 1JG

## **Directors' report for the year ended 30 April 1997**

### **Objectives**

The principal activity of the charity is to promote for the public benefit the protection and preservation of the natural environment throughout the world in accordance with the religious teachings and beliefs which encourage respect for nature of the Bahai faith, Buddhism, Christianity, Hinduism, Islam, Jainism, Judaism, Sikhism, Taoism and similar teachings and beliefs of other world religions.

### **Review of activities**

The charity was formed following the summit of religious leaders on environmental issues held at Windsor Castle in May 1995. It is sponsored by the World Wildlife Fund, The MOA Foundation and the Pilkington Anglo-Japanese Foundation. The directors are of the opinion that the charity has progressed satisfactorily in meeting its objectives.

### **Review of financial position**

#### **Income**

Donations consist of amounts received from the MOA Foundation and the World Wildlife Fund.

#### **Direct charitable expenditure**

In the period under review donations have been made in respect of projects run by the The Mountain Institute, the Great Monastery, Syndesmos and the China Sacred Mountain Project.

#### **Management and administration**

The business of the charity is managed by the International Consultancy on Religion, Education and Culture and management fees consist of payments to this organisation.

#### **Reserves policy**

The directors are aware of the need to monitor the level of free reserves maintained by the charity and consider the current level to be reasonable.

## Directors' report for the year ended 30 April 1997

### Directors' responsibilities

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the board

B Pilkington  
Director and Trustee



Date: 25 July 1998

# Alliance of Religions and Conservation

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## Report of the auditors to the members of the Alliance of Religions and Conservation.

We have audited the financial statements on pages 5 to 9.

### Respective responsibilities of directors and auditors

As described on page 3, the directors are responsible for the preparation of the financial statements. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

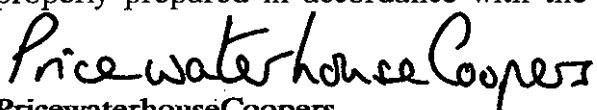
### Basis of opinion

We conducted our audit in accordance with Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

### Opinion

In our opinion the financial statements give a true and fair view of the state of the company's affairs at 30 April 1997 and of its net outgoing resources and net movement in funds for the year then ended and have been properly prepared in accordance with the Companies Act 1985.



**PricewaterhouseCoopers**  
Chartered Accountants and Registered Auditors  
9 Greyfriars Road  
Reading  
Berkshire  
RG1 1JG

Date: 31 July 1998

# Statement of financial activities for the year ended 30 April 1997

	Notes	1997 £ Unrestricted	1997 £ Restricted	1997 Total	1996 £
<b>Income and Expenditure</b>					
<b>Income</b>					
Donations received		109,838	29,700	139,538	113,500
Interest received		492	-	492	736
<b>Total incoming resources</b>		<b>110,330</b>	<b>29,700</b>	<b>140,030</b>	<b>114,236</b>
<b>Resources expended</b>					
<b>Direct charitable expenditure:</b>					
Charitable donations	7	45,600	23,000	68,600	31,000
Management fee		52,868	6,700	59,568	41,624
		<b>98,468</b>	<b>29,700</b>	<b>128,168</b>	<b>72,624</b>
<b>Management and administration of the charity:</b>					
Accountancy charges		2,712	-	2,712	1,763
Bank charges		39	-	39	42
Travel expenses		10,656	-	10,656	7,493
Sundry expenses		18	-	18	-
Printing and stationery		3,003	-	3,003	192
		<b>16,428</b>	<b>-</b>	<b>16,428</b>	<b>9,490</b>
<b>Total resources expended</b>		<b>(114,896)</b>	<b>(29,700)</b>	<b>(144,596)</b>	<b>(82,114)</b>
<b>Net (outgoing)/incoming resources for the year</b>		<b>(4,566)</b>	<b>-</b>	<b>(4,566)</b>	<b>32,122</b>
Balance at 1 May 1996		32,122	-	32,122	-
Balance at 30 April 1997		<b>27,556</b>	<b>-</b>	<b>27,556</b>	<b>32,122</b>

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The company had no unrecognised gains or losses other than the results above and therefore no separate statement of total recognised gains and losses has been produced.

There is no difference between the resources expended for the year and its historical cost equivalent.

# Alliance of Religions and Conservation

## Balance Sheet at 30 April 1997

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	Notes	1997	1996
<b>Current Assets</b>			
Debtors	5	3,000	-
Balance at bankers:			
Coutts & Co current		5,462	500
Coutts & Co reserve		25,973	33,385
		<u>31,435</u>	<u>33,885</u>
Creditors: Amounts falling due within one year	6	(6,879)	(1,763)
		<u>24,556</u>	<u>32,122</u>
<b>Net assets</b>		<u>27,556</u>	<u>32,122</u>
<b>Unrestricted funds - page 5</b>		<u>27,556</u>	<u>32,122</u>

The financial statements on pages 5 to 9 were approved by the board on 25 July 1998 and were signed on its behalf by:

B Pilkington  
Director



## Notes to the financial statements for the year ended 30 April 1997

### 1. Principal accounting policies

The financial statements have been prepared in accordance with applicable Accounting Standards in the United Kingdom. A summary of the more important accounting policies, which have been applied consistently, is set out below.

#### (a) Statement of recommended practice

These financial statements have been prepared in accordance with the Statement of Recommended Practice 'Accounting by Charities'

#### (b) Basis of accounting

The financial statements, with the exception of donations, are prepared on an accruals basis.

#### (c) Donations

Donations are accounted for when received, as the directors believe that to accrue for what are voluntary donations would not be prudent.

#### (c) Value added tax

All income and expenditure shown in the accounts is inclusive of value added tax where applicable.

### 2. Cash flow

Advantage has been taken of the exemption from the need to prepare a cash flow statement as permitted for small entities by Financial Reporting Standard No.1.

### 3. Funds

The reserves of the company treated as either restricted or unrestricted funds.

#### (a) Restricted Funds

Funds received with some restriction as to the purposes to which they may be applied are accounted for as restricted funds.

#### (b) Unrestricted funds

All other funds are accounted for as unrestricted funds.



## Notes to the financial statements for the year ended 30 April 1997

### 4. Surplus for the period

The surplus for the year is stated after charging

	1997 £	1996 £
Auditor's/accountants' remuneration	<u>2,712</u>	<u>1,763</u>

### 5. Debtors

	1997 £	1996 £
Other debtors	<u>3,000</u>	<u>-</u>

### 6. Creditors: amounts falling due within one year

	1997 £	1996 £
Accruals	<u>6,879</u>	<u>1,763</u>

### 7. Donations made in the year were

	1997 £
Canadian Coalition for Ecology, Ethics and Religion	3,500
ICOREC(China Sacred Mountains Project)	21,500
Buddhist Perception of Nature	2,600
The Mountain Institute	6,000
ORDLC/ARC	23,000
SYNDESMOS	3,000
Institute of Jainology	3,000
The White Fathers	3,000
Islamic Foundation for Ecology and Environmental Services	3,000
	<u>68,600</u>

### 8. Trustees Remuneration

No trustee received any remuneration or reimbursement of expenses during the year.

**Notes to the financial statements  
for the year ended 30 April 1997**

**9. Auditor's/Accountants remuneration**

During the year the following charges were made by the Charities' auditor's/accountants

	£
For audit services	588
For other services	2,124
	<hr/>
	2,712
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