

RODLEY NATURE RESERVE TRUST

England & Wales · Charity number 1070744

Details

Status Registered

Legal form Charitable company

Company number [03423104](#)

Registered 1998-07-28

Register [View on the Charity Commission register](#)

Contact

Address 12 West End Lane
Horsforth
Leeds
LS18 5JP

Phone 01132930188

Website www.rodleynaturereserve.org.uk

Activities

Objects: THE CARE AND MANAGEMENT OF LEASED LANDS AT THE FORMER RODLEY SEWAGE TREATMENT WORKS AS A NATURE RESERVE BY HABITAT MANAGEMENT FOR WILDLIFE AND IN PARTICULAR THE WILDLIFE OF WETLAND HABITATS AND THE EDUCATION OF THE PUBLIC IN THE UNDERSTANDING, APPRECIATION AND ENJOYMENT OF WILDLIFE BY ANY MEANS CONSISTENT WITH SUCH OBJECT

Activities: Nature reserve providing free access to the general public. A free educational resource for primary school groups and older students. Free guided walks for groups throughout the year. Special facilities for disabled visitors. Protection of the environment and biodiversity of the area.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Education/training, Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- Leeds City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£69,894	£71,787	-	-
2023-12-31	£78,910	£70,857	-	-
2022-12-31	£54,410	£44,714	-	-
2021-12-31	£60,074	£55,495	-	-
2020-12-31	£75,777	£49,156	-	-

Trustees

Name	Role	Appointed
Andrew John Woodall Mr		2022-12-01
Barbara Louise Staniland		2022-12-05
Carolyn Finn		2024-12-10
DAVID ARTHUR NESHAM		
DR JEREMY STEPHEN KNAPP		2013-07-11
Denese Lynn Swann		2022-12-04
Kirsty Ann McLeod		2019-02-07
Margaret Jane Bellwood		2016-04-23
PETER MURPHY		2018-06-07
Rachel Margaret Gander		2024-12-10

Accounts



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
Rodley Nature Reserve Trust Limited

On accounts for the year
ended

31 December 2024

Charity no
(if any) 1070744

Set out on pages

7-13

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/12/2024**.

Responsibilities and
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

~~[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [] if not applicable.~~

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination ~~(other than that disclosed below *)~~ which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

* Please delete the words in the brackets if they do not apply.

Signed:

Date:

01/06/2025

Name:

Chris Lawrence

Relevant professional
qualification(s) or body

ICAEW, STEP

(if any):

--

Address:

8 High Ash Avenue

Leeds

LS17 8RG

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

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Company Number 03423104
Charity Number 1070744

RODLEY NATURE RESERVE TRUST LTD

**DIRECTORS' REPORT AND
UNAUDITED FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 DECEMBER 2024

Report of the Directors for the year ending 31 December 2024

The directors are pleased to present the annual directors' report together with the financial statements for the Trust for the year ended 31 December 2024, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 the Republic of Ireland (FRS102) as applicable to small entities.

Objectives and activities

The company's objective and its principal activity is the care and management of leased lands at the former Rodley Sewage Treatment Works as a nature reserve. This is achieved by habitat management for wildlife, in particular the wildlife of wetland habitats, and the education of the public in the understanding, appreciation and enjoyment of wildlife.

Achievements and performance

We have made great efforts over the years to make the Reserve more user friendly for wheelchair users and other visitors with walking problems. A lot of work had already been done on improving the paths and making special facilities for wheelchair users in the bird watching hides but in the latter part of this year major improvements were made to the Blue Badge parking area near the visitor centre.

Our habitat management team of volunteers had another busy year. Major maintenance work took place at the Dragonfly Ponds. What was known as the Marsh area had become overgrown with reeds and was cleared. A new liner measuring 20mx15m was laid and the banking turfed. Water plants will be introduced next year. As the biggest single body of water at the ponds it should appeal to those species such as Common Blue Damselfly that prefer larger areas of water. Work to clear excess vegetation from several other ponds was carried out in the autumn.

The boxes in the Swift nesting tower came down in the autumn gales of 2022. The construction and erecting of a block of new boxes was a big job for our volunteers but the task had been achieved by the end of the year

We have been supported throughout the year by Yorkshire Water. We continue to be very grateful for their support.

Along with the Yorkshire Water support mentioned above, we received personal donations from a number of Friends of the Reserve.

Species sightings

Despite being a relatively small nature reserve in terms of size Rodley does have a wide range of different habitats including wetlands, meadows, crop field and willow coppice and all require a degree of management. Fortunately, we do have a large team of volunteers working on habitat management on Mondays and Fridays throughout the year making this a wonderful place for wildlife despite its proximity to a major city.

Our Barn Owls and Kestrels had another successful year using nest boxes on the Reserve and visitors were again able to enjoy live footage from the boxes on the monitors in the visitor centre. However, of the five eggs laid this year the Kestrels only fledged two young and of the seven eggs laid by the Barn Owls only three fledged. The boxes and cameras were cleaned by the experts early in September so we should hopefully have nice clear images on the monitors in 2025.

As regards the Little Owls in the Manager's Garden without a camera in the nest box it is difficult to know for certain just how successful they have been. However, in the early part of the year they proved to be the most popular birds to see and photograph, judging by the number of images appearing on social media.

Maintenance work is needed on the Sand Martin nesting bank on the Lagoon every year. This involves erecting scaffolding, clearing out the old nest holes and repacking them with fresh sand prior to the arrival of the birds in the spring. Since its completion early in 2014 it has proved to be very successful but the number of nest holes has reduced in recent years.

Barkers / Airedale Mills development

Finally the Trust continues to be faced with issues with regard to the development of the Barkers Field area that is adjacent to the entrance to the Reserve. The situation is largely unchanged since our report in the 2022 accounts.

As previously noted, the maintenance of an adequate ecology buffer/wildlife corridor between the properties and the river throughout the building process and in the longer term continues to be an area of particular concern as it is extremely important to maintain connectivity of wildlife populations along the river. We are also concerned as to how this zone is to be protected and have stressed the need for adequate secure fencing before the construction phase begins.

The Trust continues to work closely with local councillors and Leeds City Council planning officers and Yorkshire Water to ensure the interests of the Reserve, its users and local communities are protected.

Managing for the Public Benefit

The Directors have paid due regard to the Charity Commission's guidance on public benefit in deciding what activities the charity should undertake. Rodley Nature Reserve Trust recognises the need to carry out its charitable activities for the benefit of the public and retains this aim at the centre of its strategic planning.

Involving children in the natural world is an important part of our work on the Reserve and school visits have always proved very popular. Bookings for 2024 were at capacity, with our Education Team welcoming 30 primary school classes, 9 other education groups and 12 uniformed organisations on visits to the reserve. Bookings for 2025 are also at capacity.

Our own children's club, the Rodley Robins continues to go from strength to strength with a waiting list for places.

We again ran a full programme of events this year, starting with the RSPB Big Garden Birdwatch on 27th and 28th January and Build a Nest Box on 18th February, these particularly aimed at involving families and interesting children in the natural world. Aireborough Rotary Club again ran their very popular Grand Easter Egg Hunt and Autumn Seed trail events on the Reserve, raising valuable funds for local charities. We are grateful to Rodley Cricket Club and the William Merritt Centre for allowing us to use their parking facilities for these two big events

Among other events this year were three Bat Nights, three Fungus Forays, a number of moth trapping events, a Nature Quest Day, spring birdwalk on National Dawn Chorus Day and the Halloween Event. Supervised Pond Dipping started at the beginning of June on Saturdays and Sundays and was extended to include Wednesdays during the school summer holidays. As always this proved very popular with families.

Fundraising Policy

Rodley Nature Reserve Trust does not employ agents to raise funds on their behalf, nor does it undertake unsolicited mailings to request donations.

Funds are raised through:

- Grants received
- Unsolicited donations and legacies from members of the public
- Membership of the Friends of Rodley Nature Reserve
- Corporate donations either unsolicited or via application/nomination
- Off site donation boxes where the responsible official has either requested in writing, or has given written permission
- On site donation boxes
- On site fund raising events
- Sales of products and light refreshments within the Visitor Centre

Financial Review

The Statement of Financial Activities shows a net loss of £1,893 and total funds as at 31 December 2024 of £553,244

The Directors have a policy to retain reserves adequate to operate the Nature Reserve for one year should no income arise plus £5,000 as a contingency. They estimate that this would together require £30,000. At 31 December 2024 the unrestricted reserves are £319,177 (2023 £309,751).

Future Developments

Looking ahead in 2025, we still have the building development on the Barkers Field site to deal with in the future but the trustees have continued to closely examine the planning application in great detail and have submitted a number of reports to the Planning Department. We will continue to monitor developments, in particular potential access issues during construction.

Finally, can we once again say a big thank you to all our volunteers and visitors who have continued to support us throughout the year and, of course, the Friends of Rodley Nature Reserve who have continued to raise the valuable funds needed to maintain this wonderful place.

Directors, Senior Officials, Advisors and Administrative details

The Directors (also referred to as Trustees) in position on the date this report was approved are:

M J Bellwood
C Finn
R Gander
J Hart
J S Knapp
K A McLeod
P Murphy
D A Nesham
L Staniland
D Swann
A Woodall

The Directors named above are Full Members of the Company.

Company Secretary

P Murphy

Company Number

3423104

Charity Number

1070744

Registered Office

12 West End Lane
Horsforth
Leeds
LS18 5JP

Bankers

Virgin Money
94 - 96 Briggate
Leeds
LS1 6NP

National Westminster Bank plc
7 Hustlergate
Bradford
BD1 1PP

The Charity Bank Ltd
Fosse House
182 High Street
Tonbridge
TN9 1BE

Honorary Independent Examiner

C Lawrence
8 High Ash Avenue
Leeds
LS17 8RG

Structure, Governance and Management

Governing Document

Rodley Nature Reserve Trust is a company limited by guarantee governed by its Memorandum and Articles of Association, and was incorporated on 27 August 1997. It is registered as a charity with the Charity Commission.

Anyone over the age of 18 can become a member of the company provided they are approved by 75% of the Directors appointed at the time of their application. There are currently 10 members each of whom agrees to contribute £1 in the event of the charity winding up.

Appointment of Directors

Members have the power to appoint directors. Also the directors have the power to appoint no more than 4 additional directors to their number, subject to approval by 75% of the directors.

Organisation

The charity is organised so that the Directors normally meet once a month to manage its affairs.

No staff were employed by the charity during the year. However the charity is grateful to volunteers for the skills and support they so willingly bring.

Friends of Rodley Nature Reserve were set up in 2001 as a Branch with the sole purpose of raising funds for the Trust. The Friends meet monthly and manage a separate bank account.

Risk Management

The Directors are to continue to review the major risks to which the charity is exposed, and systems have been established to mitigate these risks.

Internal risks are minimised by the continued implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the company. These procedures will be periodically reviewed to ensure they still meet the needs of the company.

- : select suitable accounting policies and then apply them consistently;
- : observe the methods and principles of the Charities SORP;
- : make judgements and estimates that are reasonable and prudent;
- : prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Trust 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 Trust and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Trust and hence for taking steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included in the charitable company's website.

Statement as to disclosure to our Independent Examiner

In so far as the Directors are aware at the time of approving our annual report:

- a) there is no relevant information, being information needed by the Independent Examiner in connection with preparing his report, of which the Independent Examiner is unaware.
- b) the directors have made the necessary enquiries that they ought to have individually taken, have each taken all the steps that he/she is obliged to take as a director in order to make themselves aware of any relevant information and to establish that the Independent Examiner is aware of that information.

By order of the board of directors



Date: 14 April 2025

K A McLeod (Director and Treasurer)

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024**

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act")

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with my examination which gives me cause to believe that, in any material respect:

- 1 the accounting records were not kept in accordance with section 130 of the Charities Act; or
- 2 the accounts did not accord with the accounting records; or
- 3 the accounts did not comply with the applicable requirements concerning the form and content of Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



C Lawrence
8 High Ash Avenue
Leeds
LS17 8RG

Rodley Nature Reserve Trust Limited

Statement of Financial Activities for the Year Ended 31 December 2024 (Including Income & Expenditure Account)

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
		£	£	£	£
Income from:					
Donations and legacies	3	32,212	-	32,212	33,344
Charitable activities	4	10,842	200	11,042	15,547
Other trading activities	5	22,758	-	22,758	22,657
Bank Interest receivable	6a	3,882	-	3,882	2,779
		69,694	200	69,894	74,327
Exceptional income:					
Loss of Profits Claim Quarter 4 (2022 Qs 1 to 3)	6b	-	-	-	4,583
Total		69,694	200	69,894	78,910
Expenditure on:					
Raising funds	5	16,236	-	16,236	16,848
Charitable activities	7	55,211	340	55,551	54,009
Total		71,447	340	71,787	70,857
Net income/(expenditure)		(1,753)	(140)	(1,893)	8,053
Transfers between funds	8	11,179	(11,179)	-	-
Net movement in funds		9,426	(11,319)	(1,893)	8,053
Reconciliation of funds:					
Total funds brought forward		309,751	245,386	555,137	547,084
Total funds carried forward		319,177	234,067	553,244	555,137

In February 2023 a claim for Loss of Profits for Q4 of 2022 was submitted to Yorkshire Water, in the sum of £4,583. This was paid during the year 2023

There were no recognised gains and losses for 2024 and 2023 other than those included in the income and expenditure account.

The notes on pages 10 to 13 form part of these accounts.

Rodley Nature Reserve Trust Limited

Statement of Financial Position/Balance Sheet as at 31 December 2024

	Note	£	2024 £	£	2023 £
Fixed assets					
Tangible fixed assets	13		375,532		370,296
Current assets					
Stocks	14	2,288		2,496	
Debtors	15	12,559		10,858	
Cash at bank and In hand	16	176,020		173,254	
		<u>190,867</u>		<u>186,608</u>	
Creditors: Amounts falling due within one year	17	(13,155)		(1,767)	
Net current assets			<u>177,712</u>		<u>184,841</u>
Net assets			<u>553,244</u>		<u>555,137</u>
The funds of the charity:					
Restricted income funds	18		234,067		245,386
Unrestricted funds	18		319,177		309,751
Total charity funds			<u>553,244</u>		<u>555,137</u>

For the financial year ended 31 December 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year ended 31 December 2024 in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of the accounts.

Approved on behalf of the Board of Directors on
and signed on its behalf.



14-Apr-25

K A McLeod
Director and Treasurer

The notes on pages 10 to 13 form part of these accounts.

Rodley Nature Reserve Trust Limited

Notes to the Accounts for the Year Ended 31 December 2024

Cashflow Statement	2024
	£
Cash flows from operating activities	
Net cash provided by operating activities	29,605
Cash flows from investing activities	
Proceeds from sale of property, plant and equipment	-
Purchase of property, plant and equipment	(26,839)
Change in cash in the reporting period	<u>2,766</u>
Cash at the beginning of the period	173,254
Cash at the end of the period	<u><u>176,020</u></u>

Reconciliation of Net Income/(expenditure) to net cash flow from operating activities	2024
	£
Net Income	(1,893)
Adjustments for	
Depreciation charges	21,575
Loss on disposal of fixed assets	28
Provision for liabilities	-
(Increase)/decrease in stocks	208
(Increase)/decrease in debtors	(1,701)
Increase/(decrease) in creditors	11,388
Net Cash Provided by operating activities	<u><u>29,605</u></u>

Analysis of cash and cash equivalents	2024
	£
Cash in hand and instant access accounts	91,157
Notice deposits (less than 3 months)	42,365
Notice deposits (greater than 3 months)	42,498
Overdraft facility repayable on demand	-
Total cash and cash equivalents	<u><u>176,020</u></u>

Reconciliation of net debt

The Trust has no borrowings other than trade creditors payable on normal terms and therefore does not prepare a reconciliation of net debt

1 Accounting policies**a) Basis of preparation of accounts**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities in the UK and Republic of Ireland (FRS 102) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) and the Companies Act 2006 as applicable to small entities.

b) Preparation of the accounts on a going concern basis

The directors are satisfied that accounting for the Trust on a going concern basis is fully justified.

c) Income

Voluntary income is received by way of grants, donations, gifts & subscriptions and is included in full in the Statement of Financial Activities in the year in which they are receivable.

d) Expenditure

Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

e) Operating leases

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are reflected in the Statement of Financial Activities as incurred.

f) Depreciation

Depreciation is calculated to write off the cost of tangible fixed assets on a straight line basis over their expected useful lives.

Leasehold Improvement	Nature Reserve	50 years
	Buildings and Infrastructure	25-50 years
The asset lives are though reduced to the period to the end of the lease (2058) if shorter than the above period		
Hides and Shelters	Metallic	25 years
	Wooden	10 years
Plant & Equipment		4 years
Fixtures and Fittings		10 years

g) Stock

Stock is stated at the lower of cost and net realisable value, after making due allowance for any obsolete items

h) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discounts offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

i) Creditors

Creditors are recognised where the Trust has present obligations resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts.

j) Unrestricted Funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the Trust without further specified purpose and are available as general funds.

k) Restricted funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Rodley Nature Reserve Trust Limited

Notes to the Accounts for the Year Ended 31 December 2024

2 Legal status of the Trust

The Trust is a company limited by guarantee and has no share capital.
In the event of the company being wound up, the liability is limited to £1 per member.

3 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Donations	22,557	-	22,557	21,846
Legacies	-	-	-	-
Friends Of RNR Subscriptions	6,335	-	6,335	6,724
Gift Aid Refundable	3,320	-	3,320	4,774
	<u>32,212</u>	<u>-</u>	<u>32,212</u>	<u>33,344</u>

4 Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Grants - Natural England	10,842	-	10,842	8,542
Memorial Plaque and pond dipping equipment	-	200	200	-
Memorial benches	-	-	-	1,585
Others	-	-	-	5,420
	<u>10,842</u>	<u>200</u>	<u>11,042</u>	<u>15,547</u>

5 Other trading activities for raising funds

	2024 £	2023 £
Visitor Centre sales	22,758	22,657
Visitor Centre cost of sales	16,236	16,848
Margin arising	<u>6,522</u>	<u>5,809</u>
	28.7%	25.6%

6 Other income

	2024 £	2023 £
6a Interest receivable on cash deposits	<u>3,882</u>	<u>2,779</u>
6b Exceptional income in relation to Loss of Profits Claim Quarter 4 (2022 Qs 1 to 3)	<u>-</u>	<u>4,583</u>

Loss of Profits arose due to the closure of the direct access at Moss Bridge Road, during the replacement of the canal bridge, required for the development of the old Barkers site. Details of the closure are set out in full in the Directors' Report for 2022.

7 Expenditure on charitable activities

	Unrestricted Funds £	Depreciation /Loss on disposal £	Restricted Funds £	Total 2024 £	Total 2023 £
Habitat Management	11,461	14,336	140	25,937	26,166
Visitor Centre Overheads	13,494	3,185	200	16,879	13,499
Central Overheads	8,653	4,082	-	12,735	14,344
	<u>33,608</u>	<u>21,603</u>	<u>340</u>	<u>55,551</u>	<u>54,009</u>

	Depreciation £	Loss on Disposal £	Total £
Included above			
Arising on:			
Restricted assets	11,179	-	11,179
Unrestricted assets	10,396	28	10,424
	<u>21,575</u>	<u>28</u>	<u>21,603</u>

Rodley Nature Reserve Trust Limited

Notes to the Accounts for the Year Ended 31 December 2024

8 Transfer between funds

The transfer between funds represents the depreciation incurred on assets acquired with restricted funds but utilised for unrestricted activities.

9 Operating leases

On 28 August 1998 the Trust entered a 60 year lease with Yorkshire Water Services Limited in respect of the land at Rodley Meadows Sewage Treatment Works, Rodley, Yorkshire, at a rent of £50 per annum. In 2001, 2007, 2015 and 2019 additional pieces of land were transferred under the original lease increasing the annual rent to £61 per annum. In 2024 a small parcel of additional land was added to the lease at no cost, to enable an extension and improvement to our disabled parking facilities.

10 Employees' remuneration

The Trust is operated entirely by volunteers who receive no remuneration. Their tasks primarily involve the management of the reserve and the Friends of Rodley Nature Reserve Group, habitat management, operation of the Visitor Centre and providing education opportunities for members of the local community and visitors.

11 Directors' remuneration, reimbursed expenses and donations

No director received remuneration for their service during the year.

A total of £2,562 was reimbursed to 7 of the directors, officers or their direct family during the year in respect of expenditure incurred in carrying out their responsibilities. These payments were for publicity, post, administration, purchase of stock for resale, protective clothing and habitat management (2022 - £1,033 to 6 directors or officers).

A further 3 directors and one volunteer operated floats throughout the year, totalling expenditure of £6,634 on kitchen goods and hygiene products, education supplies and printing, fuel and oil for habitat machinery and assorted small item habitat expenditure (2023 £3,665).

All float expenditure is reviewed and approved.

Further, 10 directors, officers and their direct family subscribed to the Friends of Rodley Nature Reserve or made donations to the value of £160 (2023 £95 by 6 directors).

12 Taxation

The Trust is a registered charity and is exempt from income and corporation tax to the extent that the income and gains are applicable and applied to charitable purposes only.

13 Tangible assets

	L/H Improvements					
	Nature Reserve	Buildings & Infrastructure	Hides & Shelters	Fixtures & Fittings	Plant and Equipment	Total
	£	£	£	£	£	£
Cost or Valuation:						
At 1 January 2024	180,000	279,803	58,561	54,890	61,851	635,105
Additions in Year	-	18,550	-	6,669	1,620	26,839
Disposals in Year	-	-	-	-	(1,155)	(1,155)
At 31 December 2024	180,000	298,353	58,561	61,559	62,316	660,789
Depreciation						
At 1 January 2024	90,000	66,593	25,317	25,589	57,310	264,809
Disposals in Year	-	-	-	-	(1,127)	(1,127)
Charge for Year	3,600	9,302	2,681	3,982	2,010	21,575
At 31 December 2024	93,600	75,895	27,998	29,571	58,193	285,257
Net Book Values						
At 31 December 2024	86,400	222,458	30,563	31,988	4,123	375,532
At 1 January 2024	90,000	213,210	33,244	29,301	4,541	370,296

14 Stocks

	2024	2023
	£	£
Visitor Centre Goods for Resale	2,288	2,496

Rodley Nature Reserve Trust Limited

Notes to the Accounts for the Year Ended 31 December 2024

15 Debtors & prepayments	2024 £	2023 £
Prepayments	3,909	3,041
HMRC - Gift Aid	3,320	3,985
Natural England - Education Visits	5,300	3,700
Other Debtors	30	132
	<u>12,559</u>	<u>10,858</u>

16 Cash at bank and in hand	2024 £	2023 £
Cash in hand	539	884
Cash in current accounts	5,895	7,135
Cash held on deposit - less than 3 months notice	127,088	124,107
Cash held on deposit - greater than 3 months notice	42,498	41,128
	<u>176,020</u>	<u>173,254</u>

Balances on deposit have a notice period of 100 days or less

17 Creditors: Amounts falling due within one year	2024 £	2023 £
Accounts Payable - Third Parties	12,530	1,386
Accruals & Deferred Income	625	381
	<u>13,155</u>	<u>1,767</u>

18 Funds of the charity	Unrestricted Reserves £	Restricted Reserves £	Total £
Balance at 1 January 2023	292,303	254,781	547,084
Surplus/(Deficit) for the year to 31 December 2023	17,448	(9,395)	8,053
Balance at 31 December 2023	<u>309,751</u>	<u>245,386</u>	<u>555,137</u>
Surplus/(Deficit) for the year to 31 December 2024	9,426	(11,319)	(1,893)
Balance at 31 December 2024	<u>319,177</u>	<u>234,067</u>	<u>553,244</u>

Restricted reserves are represented by	2024 £	2023 £
NBV of fixed assets acquired through restricted donation	234,067	244,636
Restricted donations received not yet spent	-	750
	<u>234,067</u>	<u>245,386</u>

Accounts

Company Number 03423104
Charity Number 1070744

RODLEY NATURE RESERVE TRUST LTD

**DIRECTORS' REPORT AND
UNAUDITED FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 DECEMBER 2023

Report of the directors for the year ending 31 December 2023

The directors are pleased to present the annual directors' report together with the financial statements for the Trust for the year ended 31 December 2023, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 the Republic of Ireland (FRS102) as applicable to small entities.

Objectives and activities

The company's objective and its principal activity is the care and management of leased lands at the former Rodley Sewage Treatment Works as a nature reserve. This is achieved by habitat management for wildlife, in particular the wildlife of wetland habitats, and the education of the public in the understanding, appreciation and enjoyment of wildlife.

Achievements and performance

We were finally able to resume three-day opening of the Reserve in January 2023 but if we thought that this would be the end of our problems then we were to be disappointed. The new bridge installed over the canal at Moss Bridge Road certainly looked very impressive but operating it manually proved problematic for most boat owners, resulting in delays for our visitors both arriving at and leaving the Reserve.

After the travails of 2022, we certainly needed some good news and it came early in the year. To mark its 60th birthday in January BBC Wildlife magazine asked 60 people from their network of conservationists, writers, presenters and photographers to share their favourite places for wildlife in the UK. Rodley Nature Reserve was nominated by Pam Taylor of the British Dragonfly Society as a dragonfly and damselfly hotspot on the edge of the city.

The nominations were then put to a public vote and the Reserve was voted top for the Yorkshire region. The ten regional finalists then went to a final poll and we finished 5th in the country. This was a remarkable achievement and only happened because so many of our friends and visitors bothered to vote for us. A big thank you must go to Pam Taylor for nominating us in the first place.

Extensive work had to be done on the Reedbed in the autumn but this time by contractors with heavy equipment. If left too long with no management a reedbed will start to dry out and willow will take a hold. Seven years ago work was done by the same contractors digging out some of the reed but looking out from the Reedbed Hide this year it could be seen that the reed had again spread across the open areas and it was hard to spot any open water. The opportunity was also taken to enlarge the Kingfisher Pool in front of the Reedbed Hide and bring it a bit closer to the hide. Not only will this give better views of the whole area for our visitors in 2024 but it will also provide much improved habitat for the wildlife.

We have been supported throughout the year by Yorkshire Water, both in negotiating access for us and in underwriting our loss of profits claim for the losses suffered in the year. We continue to be very grateful for their support.

Along with the Yorkshire Water support mentioned above, we received personal donations from a number of Friends of the Reserve.

Species sightings

Despite being a relatively small nature reserve in terms of size Rodley does have a wide range of different habitats including wetlands, meadows, crop field and willow coppice and all require a degree of management. Fortunately, we do have a large team of volunteers working on habitat management on Mondays and Fridays throughout the year making this a wonderful place for wildlife despite its proximity to a major city.

It was a year of mixed fortunes for wildlife on the Reserve but there were some notable successes. Being able to have cameras in both the Barn Owl and Kestrel nest boxes last year and being able to relay live footage to monitors in the Visitor Centre certainly proved a great success. It was the same again this year, the Kestrels again raising five young and the Barn Owls three again, this despite the loss of an adult bird in April.

On the wetlands Little Egrets had another good year with a record count of 19 on the Duck Marsh in September and a Great White Egret was also present on the Duck Marsh for much of July with two birds on several dates. Once upon a time these were birds we would never have seen in the north of England and certainly Black-crowned Night Heron was a bird we would not have expected to see even now. However, a first summer bird turned up on the Duck Marsh on 18th August and a small number of observers were lucky enough to see it. Unfortunately, the bird only stayed a few days.

Kittiwake was another new bird added to the Reserve list this year with an adult seen on the Lagoon on 26th February and on the Duck Marsh on 12th March.

It was another good year for Otters with sightings reported in every month of the year except June. An adult and two young were seen on several occasions.

Barkers / Airedale Mills development

Finally the Board continues to be faced with issues with regard to the development of the Barkers Field area that is adjacent to the entrance to the Reserve. The situation is largely unchanged since our report in the 2022 accounts.

The maintenance of an adequate ecology buffer/wildlife corridor between the properties and the river throughout the building process and in the longer term continues to be an area of particular concern as it is extremely important to maintain connectivity of wildlife populations along the river. We are also concerned as to how this zone is to be protected and have stressed the need for adequate secure fencing before the construction phase begins.

As we move into 2024 we have to remember that we have, at some point, 18 months of noise and disturbance to look forward to when work eventually starts on the proposed housing development. However, the Trust continues to work closely with local councillors, Leeds City Council planning officers and Yorkshire Water to ensure the interests of the Reserve, its users and local communities are protected.

The Board continue to keep the situation under review .

Managing for the Public Benefit

The Directors have paid due regard to the Charity Commission's guidance on public benefit in deciding what activities the charity should undertake. Rodley Nature Reserve Trust recognises the need to carry out its charitable activities for the benefit of the public and retains this aim at the centre of its strategic planning.

Involving children in the natural world is an important part of our work on the Reserve and school visits have always proved very popular. Thankfully, on reopening of the bridge access, we have been fully booked for school and uniform organisation visits throughout 2023, with advance bookings for 2024 already at capacity.

Our own children's club, the Rodley Robins continues to go from strength to strength and during the summer they were given an exciting opportunity to learn how to be beekeepers. Thanks to the generosity of our resident beekeeper the Robins now have their own beehive and protective bee suits.

With reopening of access to the Reserve, it was possible to bring back our three big events this year - Aireborough Rotary Club's Easter Egg Hunt, their Autumn Seed Trail and the Leeds Birdfair - all of which proved very successful thanks to the support of the public. We are grateful to Rodley Cricket Club for again allowing us to use their parking facilities for these events.

Along with these larger events, we also ran a Nature Quest event, Bat Nights, Fungus Forays and Moth Trapping events, with the aim of encouraging family involvement and a wider awareness of the Reserve and its wildlife.

Fundraising Policy

Rodley Nature Reserve Trust does not employ agents to raise funds on their behalf, nor does it undertake unsolicited mailings to request donations.

Funds are raised through:

- Grants received
- Unsolicited donations and legacies from members of the public
- Membership of the Friends of Rodley Nature Reserve
- Corporate donations either unsolicited or via application/nomination
- Off site donation boxes where the responsible official has either requested in writing, or has given written permission
- On site donation boxes
- On site fund raising events
- Sales of products and light refreshments within the Visitor Centre

Financial Review

The Statement of Financial Activities shows a net surplus of £8,053 and total funds as at 31 December 2023 of £555,137.

The Directors have a policy to retain reserves adequate to operate the Nature Reserve for one year should no income arise plus £5,000 as a contingency. They estimate that this would together require £30,000. At 31 December 2023 the unrestricted reserves are £309,751 (2022 £292,303).

Future Developments

Looking ahead in 2024, we still have the building development to deal with in the future but the trustees have continued to closely examine the planning application in great detail and have submitted a number of reports to the Planning Department. We will continue to monitor developments, in particular potential access issues during construction.

Finally, can we once again say a big thank you to all our volunteers and visitors who have continued to support us throughout the year and, of course, the Friends of Rodley Nature Reserve who have continued to raise the valuable funds needed to maintain this wonderful place. The Trustees must also thank all those who have taken the time and trouble to make their own views known on the Planning website. The Trust continues to work closely with local councillors and Leeds City Council planning officers and Yorkshire Water to ensure the interests of the Reserve, its users and local communities are protected.

Directors, Senior Officials, Advisors and Administrative details

The Directors (also referred to as Trustees) in position on the date this report was approved are:

G J Barlow
M J Bellwood
J Hart
J S Knapp
K A McLeod
P Murphy
D A Nesham
L Staniland
D Swann
A Woodall

The Directors named above are Full Members of the Company.

Company Secretary

P Murphy

Company Number

3423104

Charity Number

1070744

Registered Office

12 West End Lane
Horsforth
Leeds
LS18 5JP

Bankers

Virgin Money
94 - 96 Briggate
Leeds
LS1 6NP

National Westminster Bank plc
7 Hustlergate
Bradford
BD1 1PP

The Charity Bank Ltd
Fosse House
182 High Street
Tonbridge
TN9 1BE

Honorary Independent Examiner

C Lawrence
8 High Ash Avenue
Leeds
LS17 8RG

Structure, Governance and Management**Governing Document**

Rodley Nature Reserve Trust is a company limited by guarantee governed by its Memorandum and Articles of Association, and was incorporated on 27 August 1997. It is registered as a charity with the Charity Commission.

Anyone over the age of 18 can become a member of the company provided they are approved by 75% of the Directors appointed at the time of their application. There are currently 10 members each of whom agrees to contribute £1 in the event of the charity winding up.

Appointment of Directors

Members have the power to appoint directors. Also the directors have the power to appoint no more than 4 additional directors to their number, subject to approval by 75% of the directors.

Organisation

The charity is organised so that the Directors normally meet once a month to manage its affairs.

No staff were employed by the charity during the year. However the charity is grateful to volunteers for the skills and support they so willingly bring.

Friends of Rodley Nature Reserve were set up in 2001 as a Branch with the sole purpose of raising funds for the Trust. The Friends meet monthly and manage a separate bank account.

Risk Management

The Directors are to continue to review the major risks to which the charity is exposed, and systems have been established to mitigate these risks.

Internal risks are minimised by the continued implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the company. These procedures will be periodically reviewed to ensure they still meet the needs of the company.

- : select suitable accounting policies and then apply them consistently;
- : observe the methods and principles of the Charities SORP;
- : make judgements and estimates that are reasonable and prudent;
- : prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Trust 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 Trust and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Trust and hence for taking steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included in the charitable company's website.

Statement as to disclosure to our Independent Examiner

In so far as the Directors are aware at the time of approving our annual report:

- a) there is no relevant information, being information needed by the Independent Examiner in connection with preparing his report, of which the Independent Examiner is unaware.
- b) the directors have made the necessary enquiries that they ought to have individually taken, have each taken all the steps that he/she is obliged to take as a director in order to make themselves aware of any relevant information and to establish that the Independent Examiner is aware of that information.

By order of the board of directors



Date: 20th February 2024

K A McLeod (Director and Treasurer)

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023**

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act")

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with my examination which gives me cause to believe that, in any material respect:

- 1 the accounting records were not kept in accordance with section 130 of the Charities Act; or
- 2 the accounts did not accord with the accounting records; or
- 3 the accounts did not comply with the applicable requirements concerning the form and content of Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be



C Lawrence
8 High Ash Avenue
Leeds
LS17 8RG

Rodley Nature Reserve Trust Limited

Statement of Financial Activities for the Year Ended 31 December 2023 (Including Income & Expenditure Account)

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
		£	£	£	£
Income from:					
Donations and legacies	3	33,344	-	33,344	15,784
Charitable activities	4	13,542	2,005	15,547	7,142
Other trading activities	5	22,657	-	22,657	5,960
Bank Interest receivable	6a	2,779	-	2,779	467
		72,322	2,005	74,327	29,353
Exceptional income:					
Loss of Profits Claim Quarter 4 (2022 Qs 1 to 3)	6b	4,583	-	4,583	25,057
Total		76,905	2,005	78,910	54,410
Expenditure on:					
Raising funds	5	16,848	-	16,848	4,386
Charitable activities	7	53,807	202	54,009	40,328
Total		70,655	202	70,857	44,714
Net income/(expenditure)		6,250	1,803	8,053	9,696
Transfers between funds	8	11,198	(11,198)	-	-
Net movement in funds		17,448	(9,395)	8,053	9,696
Reconciliation of funds:					
Total funds brought forward		292,303	254,781	547,084	537,388
Total funds carried forward		309,751	245,386	555,137	547,084

In February 2023 a claim for Loss of Profits for Q4 of 2022 was submitted to Yorkshire Water, in the sum of £4,583. This was paid during the year

There were no recognised gains and losses for 2023 and 2022 other than those included in the income and expenditure account.

The notes on pages 10 to 13 form part of these accounts.

Rodley Nature Reserve Trust Limited

Statement of Financial Position/Balance Sheet as at 31 December 2023

	Note	£	2023 £	£	2022 £
Fixed assets					
Tangible fixed assets	13		370,296		368,391
Current assets					
Stocks	14	2,496		2,468	
Debtors	15	10,858		16,911	
Cash at bank and In hand	16	173,254		161,414	
		<u>186,608</u>		<u>180,793</u>	
Creditors: Amounts falling due within one year	17	(1,767)		(2,100)	
Net current assets			<u>184,841</u>		<u>178,693</u>
Net assets			<u>555,137</u>		<u>547,084</u>
The funds of the charity:					
Restricted income funds	18		245,386		254,781
Unrestricted funds	18		309,751		292,303
Total charity funds			<u>555,137</u>		<u>547,084</u>

For the financial year ended 31 December 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year ended 31 December 2023 in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of the accounts.

Approved on behalf of the Board of Directors on
and signed on its behalf.

20th February 2024



K A McLeod
Director and Treasurer

The notes on pages 10 to 13 form part of these accounts.

Rodley Nature Reserve Trust Limited

Notes to the Accounts for the Year Ended 31 December 2023

Cashflow Statement	2023
	£
Cash flows from operating activities	
Net cash provided by operating activities	30,824
Cash flows from investing activities	
Proceeds from sale of property, plant and equipment	-
Purchase of property, plant and equipment	(23,567)
Compensation for Loss of Profits	4,583
Change in cash in the reporting period	<u>11,840</u>
Cash at the beginning of the period	161,414
Cash at the end of the period	<u><u>173,254</u></u>

Reconciliation of Net Income/(expenditure) to net cash flow from operating activities	2023
	£
Net Income	8,053
Adjustments for	
Depreciation charges	21,192
Loss on disposal of fixed assets	470
Provision for liabilities	-
Compensation for Loss of Profits	(4,583)
(Increase)/decrease in stocks	(28)
(Increase)/decrease in debtors	6,053
Increase/(decrease) in creditors	(333)
Net Cash Provided by operating activities	<u><u>30,824</u></u>

Analysis of cash and cash equivalents	2023
	£
Cash in hand and instant access accounts	91,114
Notice deposits (less than 3 months)	41,012
Notice deposits (greater than 3 months)	41,128
Overdraft facility repayable on demand	-
Total cash and cash equivalents	<u><u>173,254</u></u>

Reconciliation of net debt

The Trust has no borrowings other than trade creditors payable on normal terms and therefore does not prepare a reconciliation of net debt

1 Accounting policies**a) Basis of preparation of accounts**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities in the UK and Republic of Ireland (FRS 102) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) and the Companies Act 2006 as applicable to small entities.

b) Preparation of the accounts on a going concern basis

The directors are satisfied that accounting for the Trust on a going concern basis is fully justified.

c) Income

Voluntary income is received by way of grants, donations, gifts & subscriptions and is included in full in the Statement of Financial Activities in the year in which they are receivable.

d) Expenditure

Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

e) Operating leases

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are reflected in the Statement of Financial Activities as incurred.

f) Depreciation

Depreciation is calculated to write off the cost of tangible fixed assets on a straight line basis over their expected useful lives.

Leasehold Improvement	Nature Reserve	50 years
	Buildings and Infrastructure	25-50 years
The asset lives are though reduced to the period to the end of the lease (2058) if shorter than the above period		
Hides and Shelters	Metallic	25 years
	Wooden	10 years
Plant & Equipment		4 years
Fixtures and Fittings		10 years

g) Stock

Stock is stated at the lower of cost and net realisable value, after making due allowance for any obsolete items

h) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discounts offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

i) Creditors

Creditors are recognised where the Trust has present obligations resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts.

j) Unrestricted Funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the Trust without further specified purpose and are available as general funds.

k) Restricted funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

2 Legal status of the Trust

The Trust is a company limited by guarantee and has no share capital.

In the event of the company being wound up, the liability is limited to £1 per member.

Rodley Nature Reserve Trust Limited

Notes to the Accounts for the Year Ended 31 December 2023

3 Donations and legacies	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Donations	21,846		21,846	5,429
Legacies	-		-	1,000
Friends Of RNR Subscriptions	6,724		6,724	6,390
Gift Aid Refundable	4,774		4,774	2,965
	33,344	-	33,344	15,784

4 Charitable activities	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Grants - Natural England	8,542		8,542	7,142
Memorial benches				-
In memory of Gerry Thrussell		548	548	-
In Memory of John Conlin		489	489	-
In Memory of John Clark		548	548	-
Others				-
GE Pollitzer Charitable Settlement	5,000		5,000	-
L Gilbert - Trees		80	80	-
J Barnes - Trees		140	140	-
PR Gibson - Equipment		200	200	-
	13,542	2,005	15,547	7,142

5 Other trading activities for raising funds	2023 £	2022 £
Visitor Centre sales	22,657	5,960
Visitor Centre cost of sales	16,848	4,386
Margin arising	5,809	1,574
	25.6%	26.4%

6 Other income	2023 £	2022 £
6a Interest receivable on cash deposits	2,779	467
6b Exceptional income in relation to Loss of Profits Claim Quarter 4 (2022 Qs 1 to 3)	4,583	25,057

Loss of Profits arose due to the closure of the direct access at Moss Bridge Road, during the replacement of the canal bridge, required for the development of the old Barkers site. Details of the closure are set out in full in the Directors' Report for 2022.

The compensation claim has been underwritten by Yorkshire Water on our behalf. The sum included as exceptional income above represents the sums received at the date of preparation of these accounts.

Compensation for Quarter 4 to the value of £4,583 was received from Yorkshire Water during the year.

7 Expenditure on charitable activities	Unrestricted Funds £	Depreciation /Loss on disposal £	Restricted Funds £	Total 2023 £	Total 2022 £
Habitat Management	11,068	14,896	202	26,166	21,117
Visitor Centre Overheads	10,472	3,027	-	13,499	7,998
Central Overheads	10,605	3,739	-	14,344	11,213
	32,145	21,662	202	54,009	40,328

Included above	Depreciation £	Loss on Disposal £	Total £
Arising on:			
Restricted assets	11,198	-	11,198
Unrestricted assets	9,994	470	10,464
	21,192	470	21,662

Rodley Nature Reserve Trust Limited

Notes to the Accounts for the Year Ended 31 December 2023

8 Transfer between funds

The transfer between funds represents the depreciation incurred on assets acquired with restricted funds but utilised for unrestricted activities.

9 Operating leases

On 28 August 1998 the Trust entered a 60 year lease with Yorkshire Water Services Limited in respect of the land at Rodley Meadows Sewage Treatment Works, Rodley, Yorkshire, at a rent of £50 per annum. In 2001, 2007, 2015 and 2019 additional pieces of land were transferred under the original lease increasing the annual rent to £61 per annum.

10 Employees' remuneration

The Trust is operated entirely by volunteers who receive no remuneration. Their tasks primarily involve the management of the reserve and the Friends of Rodley Nature Reserve Group, habitat management, operation of the Visitor Centre and providing education opportunities for members of the local community and visitors.

11 Directors' remuneration, reimbursed expenses and donations

No director received remuneration for their service during the year. A total of £2,562 was reimbursed to 7 of the directors, officers or their direct family during the year in respect of expenditure incurred in carrying out their responsibilities. These payments were for publicity, post, administration, purchase of stock for resale, cleaning supplies and habitat management (2022 - £1,033 to 6 directors or officers).

Further, 6 directors, officers and their direct family subscribed to the Friends of Rodley Nature Reserve or made donations to the value of £95 (2022 £158 by 10 directors).

12 Taxation

The Trust is a registered charity and is exempt from income and corporation tax to the extent that the income and gains are applicable and applied to charitable purposes only.

13 Tangible assets

	L/H Improvements						
	Nature Reserve £	Buildings & Infrastructure £	Hides & Shelters £	Fixtures & Fittings £	Plant and Equipment £	Assets Under Construction £	Total £
Cost or Valuation:							
At 1 January 2023	180,000	262,854	58,561	53,150	59,800	-	614,365
Additions in Year	-	8,220	-	-	4,878	10,469	23,567
Disposals in Year	-	-	-	-	(2,827)	-	(2,827)
Transfers	-	8,729	-	1,740	-	(10,469)	-
At 31 December 2023	180,000	279,803	58,561	54,890	61,851	-	635,105
Depreciation							
At 1 January 2023	86,400	58,520	22,636	21,895	56,523	-	245,974
Disposals in Year	-	-	-	-	(2,357)	-	(2,357)
Charge for Year	3,600	8,073	2,681	3,694	3,144	-	21,192
At 31 December 2023	90,000	66,593	25,317	25,589	57,310	-	264,809
Net Book Values							
At 31 December 2023	90,000	213,210	33,244	29,301	4,541	-	370,296
At 1 January 2023	93,600	204,334	35,925	31,255	3,277	-	368,391

14 Stocks

	2023 £	2022 £
Visitor Centre Goods for Resale	2,496	2,468

Rodley Nature Reserve Trust Limited

Notes to the Accounts for the Year Ended 31 December 2023

15 Debtors & prepayments	2023 £	2022 £
Prepayments	3,041	3,136
HMRC - Gift Aid	3,985	2,465
Natural England - Education Visits	3,700	2,600
Loss of profit claim - Quarter 3 (received 4 January 2023)	-	8,689
Other Debtors	132	21
	<u>10,858</u>	<u>16,911</u>

16 Cash at bank and in hand	2023 £	2022 £
Cash in hand	884	345
Cash in current accounts	7,135	7,476
Cash held on deposit - less than 3 months notice	124,107	113,530
Cash held on deposit - greater than 3 months notice	41,128	40,063
	<u>173,254</u>	<u>161,414</u>

Balances on deposit have a notice period of 100 days or less

17 Creditors: Amounts falling due within one year	2023 £	2022 £
Accounts Payable - Third Parties	1,386	1,621
Accounts Payable - Directors	-	-
Accruals & Deferred Income	381	479
	<u>1,767</u>	<u>2,100</u>

18 Funds of the charity	Unrestricted Reserves £	Restricted Reserves £	Total £
Balance at 1 January 2022	271,002	266,386	537,388
Surplus/(Deficit) for the year to 31 December 2022	21,301	(11,605)	9,696
Balance at 31 December 2022	<u>292,303</u>	<u>254,781</u>	<u>547,084</u>
Surplus/(Deficit) for the year to 31 December 2023	17,448	(9,395)	8,053
Balance at 31 December 2023	<u>309,751</u>	<u>245,386</u>	<u>555,137</u>

Restricted reserves are represented by	2023 £	2022 £
NBV of fixed assets acquired through restricted donation	244,636	253,049
Restricted donations received not yet spent	750	1,732
	<u>245,386</u>	<u>254,781</u>



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name

Rodley Nature Reserve Trust Limited

On accounts for the year
ended

31 December 2023

Charity no
(if any)

1070744

Set out on pages

7-13

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/12/2023**.

Responsibilities and
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

~~[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [] if not applicable.~~

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

* Please delete the words in the brackets if they do not apply.

Signed:

Date:

29/03/2024

Name:

Chris Lawrence

Relevant professional
qualification(s) or body

ICAEW, STEP

(if any):

Address:

8 High Ash Avenue
Leeds
LS17 8RG

Section B	Disclosure
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Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

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Accounts

Company Number 03423104
Charity Number 1070744

RODLEY NATURE RESERVE TRUST LTD

**DIRECTORS' REPORT AND
UNAUDITED FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 DECEMBER 2022

Report of the directors for the year ending 31 December 2022

The directors are pleased to present the annual directors' report together with the financial statements for the Trust for the year ended 31 December 2022, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 the Republic of Ireland (FRS102) as applicable to small entities.

Objectives and activities

The company's objective and its principal activity is the care and management of leased lands at the former Rodley Sewage Treatment Works as a nature reserve. This is achieved by habitat management for wildlife, in particular the wildlife of wetland habitats, and the education of the public in the understanding, appreciation and enjoyment of wildlife.

Achievements and performance

On 3rd January 2022 the Reserve once again had to close - this time due to removal of the canal bridge at Moss Bridge Road. The replacement of this bridge was originally scheduled to take 3 months and Yorkshire Water negotiated on our behalf to obtain access for the Reserve volunteers over the farmer's fields at the top of the reserve. However, this access permission was not extended to visitors.

We were relieved when the first phase of the work was completed on schedule; the old bridge had been removed and the canal was once again open to boat traffic. The next stage was to be the construction of the new swing bridge and we were led to believe this would be in place by the end of May when we would again have vehicle access. In the meantime, it was decided to open the Reserve again on a trial basis on Sundays only from 3rd April with access on foot via the canal towpath.

Sadly, the work was to take much longer than planned and the new bridge wasn't brought on site until October. By the end of the year we still had no vehicle access. Thanks to our hard working volunteers we were able to maintain Sunday opening for the public, continue essential habitat management work and complete an abbreviated programme of mid-week educational visits, for schools which were prepared to walk the children in along the towpath.

Inevitably, all large events had to be cancelled and sale of larger items in the visitor centre restricted to those items which could be carried out by hand. However, we were able to run a Moth Trap Opening event for our visitors on Sunday 27th August and a Fungus Foray on Sunday 23rd October, both of which were well attended. Supervised pond dipping was also able to take place during the summer months.

We have been supported throughout the year by Yorkshire Water, both in negotiating access for us and in underwriting our loss of profits claim for the losses suffered in the year. We continue to be very grateful for their support.

Along with the Yorkshire Water support mentioned above, we received personal donations from a number of Friends of the Reserve.

Species sightings

A Black Redstart, first spotted on the farmland manure heap on 1st April and photographed close by two days later, was only the third record for us and the first since 9th February 2008. The odd new species is added to the Reserve list most years and this year it was a Black-necked Grebe that was seen on the river from the bridge on 7th November.

The old Barn Owl nest box on the east facing wall of the Yorkshire Water compound had been used successfully by a pair of Kestrels for a number of years but it was starting to deteriorate. A new box on a post was erected at the edge of the John Ackroyd Meadow with a camera installed. The birds certainly took to their new home, five young fledging successfully, the highest number of young ever on the Reserve from one nest.

The Barn Owls also had another good year raising three young in their nest box on the Scrubland. Having cameras in both the Kestrel and Barn Owl boxes and being able to relay images to monitors in the Visitor Centre has certainly proved very popular with our visitors but it also allows us to have detailed information about the private lives of these birds.

Daytime sightings of Otters have been few and far between in the past but there have always been signs of their presence. This year was almost certainly the best ever with numerous daytime sightings and a female with two young on several occasions.

Back in 2019 the Reserve was officially recognised as a Dragonfly Hotspot by the British Dragonfly Society. Two new species were added to the growing list this year - the Willow Emerald and Golden-ringed Dragonfly

Barkers / Airedale Mills development

Finally the Board continues to be faced with issues with regard to the development of the Barkers Field area that is adjacent to the entrance to the Reserve.

The maintenance of an adequate ecology buffer/wildlife corridor between the properties and the river throughout the building process and in the longer term is an area of particular concern as it is extremely important to maintain connectivity of wildlife populations along the river. We are also concerned as to how this zone is to be protected and have stressed the need for adequate secure fencing before the construction phase begins.

A proposal to construct a pipeline across the ecology buffer for storm water discharge into the river is a worry as this could include pollutants and is immediately upstream of our water inlet where we pump water onto the Reserve's wetlands. This could have devastating consequences for our wildlife populations. It is also in an area where there has been a considerable amount of Otter activity this year.

Another area of concern is the prevention of domestic cats from accessing the Reserve. This would cause a major problem for ground nesting birds and small mammals such as our Harvest Mouse population that we have spent so many years establishing. It does appear that these concerns have been addressed but we do, nevertheless, need to remain vigilant throughout the construction process.

The Board are keeping the situation under review .

Managing for the Public Benefit

The Directors have paid due regard to the Charity Commission's guidance on public benefit in deciding what activities the charity should undertake. Rodley Nature Reserve Trust recognises the need to carry out its charitable activities for the benefit of the public and retains this aim at the centre of its strategic planning.

Involving children in the natural world is an important part of our work on the Reserve and school visits have always proved very popular. Sadly, a lower than normal number took place in 2022 due to the restricted "walk-in" access along the tow path and school timetable restrictions on the amount of time available for a visit. Rodley Robins continued to meet, initially off-site at various locations (dubbed "Rodley Robins on Tour") for the first 7 months, then on-site from August. This latter period did result in the sessions being shorter than usual due to the walk in along the tow-path. However every effort was made to keep the children involved and engaged through this difficult year.

Fundraising Policy

Rodley Nature Reserve Trust does not employ agents to raise funds on their behalf, nor does it undertake unsolicited mailings to request donations.

Funds are raised through:

- Grants received
- Unsolicited donations and legacies from members of the public
- Membership of the Friends of Rodley Nature Reserve
- Corporate donations either unsolicited or via application/nomination
- Off site donation boxes where the responsible official has either requested in writing, or has given written permission
- On site donation boxes
- On site fund raising events
- Sales of products and catering within the Visitor Centre

Financial Review

The Statement of Financial Activities shows a net surplus of £9,696 and total funds as at 31 December 2022 of £547,084

The Directors have a policy to retain reserves adequate to operate the Nature Reserve for one year should no income arise plus £5,000 as a contingency. They estimate that this would together require £30,000. At 31 December 2022 the unrestricted reserves are £292,303 (2021 £271,002).

Future Developments

Looking ahead in 2023, we now have vehicle access once more, albeit with teething problems in the opening and closing of the new bridge. We still have the building development to deal with in the future but the trustees have continued to closely examine the planning application in great detail and have submitted a number of reports to the Planning Department. We will continue to monitor developments, in particular potential access issues during construction.

Finally, can we once again say a big thank you to all our volunteers and visitors who have supported us throughout yet another challenging year and, of course, the Friends of Rodley Nature Reserve who have continued to raise the valuable funds needed to maintain this wonderful place. We must also thank all of you who have taken the time and trouble to make your own views known on the Planning website. The Trust continues to work closely with local councillors and Leeds City Council planning officers and Yorkshire Water to ensure the interests of the Reserve, its users and local communities are protected.

Directors, Senior Officials, Advisors and Administrative details

The Directors (also referred to as Trustees) in position on the date this report was approved are:

G J Barlow
M J Bellwood
J W Brook
J Hart
J S Knapp
K A McLeod
P Murphy
D A Nesham
L Staniland (appointed 4 December 2022)
D Swann (appointed 4 December 2022)
A Woodall (appointed 1 December 2022)

The Directors named above are Full Members of the Company.

Company Secretary

P Murphy

Company Number

3423104

Charity Number

1070744

Registered Office

12 West End Lane
Horsforth
Leeds
LS18 5JP

Bankers

Yorkshire Bank plc
94 - 96 Briggate
Leeds
LS1 6NP

National Westminster Bank plc
7 Hustlergate
Bradford
BD1 1PP

The Charity Bank Ltd
Fosse House
182 High Street
Tonbridge
TN9 1BE

Honorary Independent Examiner

C Lawrence
8 High Ash Avenue
Leeds
LS17 8RG

Structure, Governance and Management**Governing Document**

Rodley Nature Reserve Trust is a company limited by guarantee governed by its Memorandum and Articles of Association, and was incorporated on 27 August 1997. It is registered as a charity with the Charity Commission.

Anyone over the age of 18 can become a member of the company provided they are approved by 75% of the Directors appointed at the time of their application. There are currently 11 members each of whom agrees to contribute £1 in the event of the charity winding up.

Appointment of Directors

Members have the power to appoint directors. Also the directors have the power to appoint no more than 4 additional directors to their number, subject to approval by 75% of the directors.

Organisation

The charity is organised so that the Directors normally meet once a month to manage its affairs. During the Coronavirus pandemic, some meetings were held remotely. However in-person meetings resumed on a monthly basis in 2022.

No staff were employed by the charity during the year. However the charity is grateful to volunteers for the skills and support they so willingly bring.

Friends of Rodley Nature Reserve were set up in 2001 as a Branch with the sole purpose of raising funds for the Trust. The Friends meet monthly and manage a separate bank account.

Risk Management

The Directors are to continue to review the major risks to which the charity is exposed, and systems have been established to mitigate these risks.

Internal risks are minimised by the continued implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the company. These procedures will be periodically reviewed to ensure they still meet the needs of the company.

- : select suitable accounting policies and then apply them consistently;
- : observe the methods and principles of the Charities SORP;
- : make judgements and estimates that are reasonable and prudent;
- : prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Trust 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 Trust and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Trust and hence for taking steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included in the charitable company's website.

Statement as to disclosure to our Independent Examiner

In so far as the Directors are aware at the time of approving our annual report:

- a) there is no relevant information, being information needed by the Independent Examiner in connection with preparing his report, of which the Independent Examiner is unaware.
- b) the directors have made the necessary enquiries that they ought to have individually taken, have each taken all the steps that he/she is obliged to take as a director in order to make themselves aware of any relevant information and to establish that the Independent Examiner is aware of that information.

By order of the board of directors



18th April 2023

K A McLeod (Director and Treasurer)

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022**

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act")

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with my examination which gives me cause to believe that, in any material respect:

- 1 the accounting records were not kept in accordance with section 130 of the Charities Act; or
- 2 the accounts did not accord with the accounting records; or
- 3 the accounts did not comply with the applicable requirements concerning the form and content of Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be



01/07/2023

C Lawrence
8 High Ash Avenue
Leeds
LS17 8RG

Rodley Nature Reserve Trust Limited

Statement of Financial Activities for the Year Ended 31 December 2022 (Including Income & Expenditure Account)

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Income from:					
Donations and legacies	3	15,709	75	15,784	21,620
Charitable activities	4	7,142	-	7,142	22,044
Other trading activities	5	5,960	-	5,960	16,397
Bank Interest receivable	6a	467	-	467	13
		29,278	75	29,353	60,074
Exceptional income:					
Loss of Profits Claim Quarters 1 to 3	6b	25,057	-	25,057	-
Total		54,335	75	54,410	60,074
Expenditure on:					
Raising funds	5	4,386	-	4,386	12,866
Charitable activities	7	40,017	311	40,328	42,629
Total		44,403	311	44,714	55,495
Net income/(expenditure)		9,932	(236)	9,696	4,579
Transfers between funds	8	11,369	(11,369)	-	-
Net movement in funds		21,301	(11,605)	9,696	4,579
Reconciliation of funds:					
Total funds brought forward		271,002	266,386	537,388	532,809
Total funds carried forward		292,303	254,781	547,084	537,388

In February 2023 a claim for Loss of Profits for Q4 of 2022 was submitted to Yorkshire Water, in the sum of £4,583. This has not yet been confirmed by Yorkshire Water and is therefore not included in the accounts.

There were no recognised gains and losses for 2022 and 2021 other than those included in the income and expenditure account.

The notes on pages 10 to 13 form part of these accounts.

Rodley Nature Reserve Trust Limited

Statement of Financial Position/Balance Sheet as at 31 December 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	13	368,391	388,349
Current assets			
Stocks	14	2,468	2,862
Debtors	15	16,911	8,806
Cash at bank and In hand	16	161,414	141,805
		<u>180,793</u>	<u>153,473</u>
Creditors: Amounts falling due within one year	17	(2,100)	(4,434)
Net current assets		<u>178,693</u>	<u>149,039</u>
Net assets		<u>547,084</u>	<u>537,388</u>
The funds of the charity:			
Restricted income funds	18	254,781	266,386
Unrestricted funds	18	292,303	271,002
Total charity funds		<u>547,084</u>	<u>537,388</u>

For the financial year ended 31 December 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year ended 31 December 2022 in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of the accounts.

Approved on behalf of the Board of Directors on
and signed on its behalf.

18th April 2023



K A McLeod
Director and Treasurer

The notes on pages 10 to 13 form part of these accounts.

Rodley Nature Reserve Trust Limited

Notes to the Accounts for the Year Ended 31 December 2022

Cashflow Statement	2022
	£
Cash flows from operating activities	
Net cash provided by operating activities	(3,495)
Cash flows from investing activities	
Proceeds from sale of property, plant and equipment	-
Purchase of property, plant and equipment	(1,953)
Compensation for Loss of Profits	25,057
Change in cash in the reporting period	<u>19,609</u>
Cash at the beginning of the period	141,805
Cash at the end of the period	<u><u>161,414</u></u>

Reconciliation of Net Income/(expenditure) to net cash flow from operating activities	2022
	£
Net Income	9,696
Adjustments for	
Depreciation charges	21,827
Loss on disposal of fixed assets	84
Provision for liabilities	-
Compensation for Loss of Profits	(25,057)
(Increase)/decrease in stocks	394
(Increase)/decrease in debtors	(8,105)
Increase/(decrease) in creditors	(2,334)
Net Cash Provided by operating activities	<u><u>(3,495)</u></u>

Analysis of cash and cash equivalents	2022
	£
Cash in hand and instant access accounts	81,299
Notice deposits (less than 3 months)	40,052
Notice deposits (greater than 3 months)	40,063
Overdraft facility repayable on demand	-
Total cash and cash equivalents	<u><u>161,414</u></u>

Reconciliation of net debt

The Trust has no borrowings other than trade creditors payable on normal terms and therefore does not prepare a reconciliation of net debt

1 Accounting policies

a) Basis of preparation of accounts

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities in the UK and Republic of Ireland (FRS 102) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) and the Companies Act 2006 as applicable to small entities.

b) Preparation of the accounts on a going concern basis

The directors are satisfied that accounting for the Trust on a going concern basis is fully justified.

c) Income

Voluntary income is received by way of grants, donations, gifts & subscriptions and is included in full in the Statement of Financial Activities in the year in which they are receivable.

d) Expenditure

Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

e) Operating leases

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are reflected in the Statement of Financial Activities as incurred.

f) Depreciation

Depreciation is calculated to write off the cost of tangible fixed assets on a straight line basis over their expected useful lives.

Leasehold Improvement	Nature Reserve	50 years
	Buildings and Infrastructure	25-50 years
The asset lives are though reduced to the period to the end of the lease (2058) if shorter than the above period		
Hides and Shelters	Metallic	25 years
	Wooden	10 years
Plant & Equipment		4 years
Fixtures and Fittings		10 years

g) Stock

Stock is stated at the lower of cost and net realisable value, after making due allowance for any obsolete items

h) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discounts offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

i) Creditors

Creditors are recognised where the Trust has present obligations resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts.

j) Unrestricted Funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the Trust without further specified purpose and are available as general funds.

k) Restricted funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

2 Legal status of the Trust

The Trust is a company limited by guarantee and has no share capital.

In the event of the company being wound up, the liability is limited to £1 per member.

Rodley Nature Reserve Trust Limited

Notes to the Accounts for the Year Ended 31 December 2022

3 Donations and legacies	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Donations	5,354	75	5,429	10,995
Legacies	1,000	-	1,000	-
Friends Of RNR Subscriptions	6,390	-	6,390	7,167
Gift Aid Refundable	2,965	-	2,965	3,458
	15,709	75	15,784	21,620

4 Charitable activities	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Grants - Natural England	7,142	-	7,142	6,342
Grant - Leeds City Council	-	-	-	9,431
Memorials	-	-	-	86
Projects	-	-	-	6,025
Others	-	-	-	150
	7,142	-	7,142	22,034

5 Other trading activities for raising funds	2022 £	2021 £
Visitor Centre sales	5,960	16,397
Visitor Centre cost of sales	4,386	12,866
Margin arising	1,574	3,531
	26.4%	21.5%

6 Other income	2022 £	2021 £
6a Interest receivable on cash deposits	467	13
6b Exceptional income in relation to Loss of Profits Claim Quarters 1 to 3	25,057	-

Loss of Profits arose due to the closure of the direct access at Moss Bridge Road, during the replacement of the canal bridge, required for the development of the old Barkers site. Details of the closure are set out in the Directors' Report.

The compensation claim has been underwritten by Yorkshire Water on our behalf. The sum included as exceptional income above represents the sums actually received at the date of preparation of these accounts. Compensation for Quarter 4 to the value of £4,583 has been applied for, but not yet received from Yorkshire Water and is therefore not included in the accounts as either an income item or a debtor.

7 Expenditure on charitable activities	Unrestricted Funds £	Depreciation /Loss on disposal £	Restricted Funds £	Total 2022 £	Total 2021 £
Habitat Management	5,575	15,231	311	21,117	23,725
Visitor Centre Overheads	4,964	3,034	-	7,998	8,758
Central Overheads	7,567	3,646	-	11,213	10,146
	18,106	21,911	311	40,328	42,629

Included above	Depreciation £	Loss on Disposal £	Total £
Arising on:			
Restricted assets	11,369	-	11,369
Unrestricted assets	10,458	84	10,542
	21,827	84	21,911

Rodley Nature Reserve Trust Limited

Notes to the Accounts for the Year Ended 31 December 2022

8 Transfer between funds

The transfer between funds represents the depreciation incurred on assets acquired with restricted funds but utilised for unrestricted activities.

9 Operating leases

On 28 August 1998 the Trust entered a 60 year lease with Yorkshire Water Services Limited in respect of the land at Rodley Meadows Sewage Treatment Works, Rodley, Yorkshire, at a rent of £50 per annum. In 2001, 2007, 2015 and 2019 additional pieces of land were transferred under the original lease increasing the annual rent to £61 per annum.

10 Employees' remuneration

The Trust is operated entirely by volunteers who receive no remuneration. Their tasks primarily involve the management of the reserve and the Friends of Rodley Nature Reserve Group, habitat management, operation of the Visitor Centre and providing education opportunities for members of the local community and visitors.

11 Directors' remuneration, reimbursed expenses and donations

No director received remuneration for their service during the year. A total of £1,033 was reimbursed to 6 of the directors, officers or their direct family during the year in respect of expenditure incurred in carrying out their responsibilities. These payments were for publicity, post, administration, cleaning supplies and habitat management (2021 - £1,574 to 6 directors or officers).

Further, 10 directors, officers and their direct family subscribed to the Friends of Rodley Nature Reserve or made donations to the value of £158 (2021 £101 by 7 directors).

12 Taxation

The Trust is a registered charity and is exempt from income and corporation tax to the extent that the income and gains are applicable and applied to charitable purposes only.

13 Tangible assets

	L/H Improvements						
	Nature Reserve	Buildings & Infrastructure	Hides & Shelters	Fixtures & Fittings	Plant and Equipment	Assets Under Construction	Total
	£	£	£	£	£	£	£
Cost or Valuation:							
At 1 January 2022	180,000	261,088	58,561	52,277	59,623	1,316	612,865
Additions in Year	-	-	-	873	630	450	1,953
Disposals in Year	-	-	-	-	(453)	-	(453)
Transfers	-	1,766	-	-	-	(1,766)	-
At 31 December 2022	180,000	262,854	58,561	53,150	59,800	-	614,365
Depreciation							
At 1 January 2022	82,800	50,768	19,955	18,173	52,820	-	224,516
Disposals in Year	-	-	-	-	(369)	-	(369)
Charge for Year	3,600	7,752	2,681	3,722	4,072	-	21,827
At 31 December 2022	86,400	58,520	22,636	21,895	56,523	-	245,974
Net Book Values							
At 31 December 2022	93,600	204,334	35,925	31,255	3,277	-	368,391
At 1 January 2022	97,200	210,320	38,606	34,104	6,803	1,316	388,349

14 Stocks

	2022	2021
	£	£
Visitor Centre Goods for Resale	2,468	2,862

Rodley Nature Reserve Trust Limited

Notes to the Accounts for the Year Ended 31 December 2022

15 Debtors & prepayments	2022 £	2021 £
Prepayments	3,136	3,404
HMRC - Gift Aid	2,465	3,450
Natural England - Education Visits	2,600	1,800
Loss of profit claim - Quarter 3 (received 4 January 2023)	8,689	-
Other Debtors	21	152
	<u>16,911</u>	<u>8,806</u>

16 Cash at bank and in hand	2022 £	2021 £
Cash In hand	345	784
Cash in current accounts	7,476	12,882
Cash held on deposit - less than 3 months notice	113,530	128,139
Cash held on deposit - greater than 3 months notice	40,063	-
	<u>161,414</u>	<u>141,805</u>

Balances on deposit have a notice period of 100 days or less

17 Creditors: Amounts falling due within one year	2022 £	2021 £
Accounts Payable - Third Parties	1,621	4,054
Accounts Payable - Directors	-	-
Accruals & Deferred Income	479	380
	<u>2,100</u>	<u>4,434</u>

18 Funds of the charity	Unrestricted Reserves £	Restricted Reserves £	Total £
Balance at 1 January 2021	261,886	270,923	532,809
Surplus/(Deficit) for the year to 31 December 2021	9,116	(4,537)	4,579
Balance at 31 December 2021	<u>271,002</u>	<u>266,386</u>	<u>537,388</u>
Surplus/(Deficit) for the year to 31 December 2022	21,301	(11,605)	9,696
Balance at 31 December 2022	<u>292,303</u>	<u>254,781</u>	<u>547,084</u>

Restricted reserves are represented by	2022 £	2021 £
NBV of fixed assets acquired through restricted donation	253,049	264,418
Restricted donations received not yet spent	1,732	1,968
	<u>254,781</u>	<u>266,386</u>



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name

Rodley Nature Reserve Trust Limited

On accounts for the year
ended

31 December 2022

Charity no
(if any)

1070744

Set out on pages

7-13

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/12/2022**.

Responsibilities and
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

~~[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [] if not applicable.~~

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

* Please delete the words in the brackets if they do not apply.

Signed:

Date:

01/07/2023

Name:

Chris Lawrence

Relevant professional
qualification(s) or body

ICAEW, STEP

(if any):

--

Address:

8 High Ash Grove

Leeds

LS17 8RG

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

N/A

Accounts

Company Number 03423104
Charity Number 1070744

RODLEY NATURE RESERVE TRUST LTD

**DIRECTORS' REPORT AND
UNAUDITED FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 DECEMBER 2021

Report of the directors for the year ending 31 December 2021

The directors are pleased to present the annual directors' report together with the financial statements for the Trust for the year ended 31 December 2021, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 the Republic of Ireland (FRS102) as applicable to small entities.

Objectives and activities

The company's objective and its principal activity is the care and management of leased lands at the former Rodley Sewage Treatment Works as a nature reserve. This is achieved by habitat management for wildlife, in particular the wildlife of wetland habitats, and the education of the public in the understanding, appreciation and enjoyment of wildlife.

Achievements and performance

Due to the second lockdown, the Reserve had to close its gates on 4th January 2021 and all planned events and school visits had to be cancelled. We were able to open again in March on a very restricted basis, on Wednesday and Saturday afternoons. From mid-April refreshments were sold from the doorway of the visitor centre, with a one-way system in operation. Finally in June we were able to reopen the hides and the Visitor Centre fully. We would like to thank all the volunteers who made this re-opening possible.

When the Visitor Centre re-opened, this gave visitors their first opportunity to see live images from the new Barn Owl box on the Scrubland on a monitor in the centre. Five chicks successfully fledged this year.

Fortunately, one big project that was able to go ahead in the early part of the year was the Duck Marsh development. With the area forming part of a flood plain several permissions needed to be obtained from the Environment Agency before work could commence. Once these had been received work got underway and machinery moved on site on 8th March. The project took a little over two weeks to complete and the area had been filled with water from the Lagoon by the end of the month. This project was made possible thanks to the generous support of Yorkshire Water under their 5 year Biodiversity Enhancement Programme and we must take this opportunity to thank them again for both their investment and technical assistance without which the development would not have taken place. The re-opening of the hides from June was particularly welcomed, giving birdwatchers their first really good views of the newly developed Duck Marsh.

Several hard paths have been constructed in recent years to make access easier for all visitors but particularly so for wheelchair users. This year another such path was constructed by the Reserve's volunteers from the Dipping Ponds along the edge of Tim's Field and the Coppice down to the end of the Willow Path. We are grateful to the Co-op Local Community Fund for again providing the funding for this project.

We are constantly checking all waterbodies on the Reserve, both large and small, for signs of the very invasive alien water plant *Crassula helmsii* - New Zealand Pygmy weed. Only a tiny piece on a bird's foot is sufficient to spread it from one water body to another. It is a serious threat to wetland habitats everywhere. Unfortunately, after work on the long ditch in the Dragonfly Pond area last year, this year it was found necessary to drain one of the larger ponds after spiking the liner. The liner will be buried and a new liner laid in 2022. We would like to thank John Lewis Partners and BUPA, both of whom have kindly contributed to the cost of replacement liners for the Dragonfly Ponds.

Along with the donations mentioned above, we received personal donations from a number of Friends of the Reserve.

Species sightings

A very wet January and heavy snow on the night of 1st February followed by a rapid thaw saw the river running very high. The following weekend the weir at Newlay partially collapsed under the pressure of water. As a result the river level below the Rodley weir dropped considerably and where there were once deep glides there were now rippling shallows - ideal conditions for Dippers, a bird which had been hard to find here in recent years. The Dippers responded and it proved to be one of the best years for this species with numerous sightings of one and on occasion, two birds together.

Other highlights this year included an immature White-Tailed Eagle drifting over the reserve on 5th May, a Yellow-Browed Warbler heard and briefly seen on 16th and 17th October and a Yellow-Legged Gull showing for several weeks from mid-April. The Kestrel pair were once more successful, raising three chicks and Common Buzzards are now regarded as resident, with a pair nesting in the trees on the far bank of the river.

The new Duck Marsh enjoyed a variety of visitors, including a Dunlin (first record since 2012), several appearances of a Great White Egret, Little Ringed Plover and Green Sandpipers.

Reserve access

Finally the Board continues to be faced with issues with regard to the development of the Barkers Field area that is adjacent to the entrance to the Reserve.

Writing this in January 2022 the Reserve is again closed but not due to the pandemic this time. It is the replacement of the current ageing swing bridge over the canal that has necessitated the closure. Sadly, the long threatened development of the Airedale Mills site (formerly Barkers factory) next to the entrance to the Reserve is finally about to happen and we do have grave concerns over the future of some of our wildlife. Despite the closure of the Reserve there is important habitat management work and site security for us to think about and we have been able to negotiate limited access during this period for our habitat management volunteers to carry out these tasks.

The Board are keeping the situation under review and will reopen the Reserve as soon as sensible and sustainable access can be obtained for both Visitor Centre and wardening volunteers and members of the public.

Managing for the Public Benefit

The Directors have paid due regard to the Charity Commission's guidance on public benefit in deciding what activities the charity should undertake. Rodley Nature Reserve Trust recognises the need to carry out its charitable activities for the benefit of the public and retains this aim at the centre of its strategic planning.

Involving children in the natural world is an important part of our work on the Reserve and school visits have always proved very popular. Sadly, none were able to take place in 2020. However, they were able to resume this year, the first ones taking place in June, albeit with reduced numbers of children on each visit. Our children's club, the Rodley Robins were also able to resume their monthly activities, from 8th May, the first time the group had been together since March last year.

Fundraising Policy

Rodley Nature Reserve Trust does not employ agents to raise funds on their behalf, nor does it undertake unsolicited mailings to request donations.

Funds are raised through:

- Grants received
- Unsolicited donations and legacies from members of the public
- Membership of the Friends of Rodley Nature Reserve
- Corporate donations either unsolicited or via application/nomination
- Off site donation boxes where the responsible official has either requested in writing, or has given written permission
- On site donation boxes
- On site fund raising events
- Sales of products and catering within the Visitor Centre

Financial Review

The Statement of Financial Activities shows a net surplus of £4,579 and total funds as at 31 December 2021 of £537,388

The Directors have a policy to retain reserves adequate to operate the Nature Reserve for one year should no income arise plus £5,000 as a contingency. They estimate that this would together require £20,000. At 31 December 2021 the unrestricted reserves are £271,002 (2020 £261,886).

Future Developments

We will continue to monitor developments with regard to the Barkers Field development, in particular potential access issues during construction.

The trustees have examined the planning applications for the housing development in great detail and have submitted their report to the Planning Department. One area of particular concern is the maintenance of an adequate ecological buffer/wildlife corridor between the properties and the river as this is extremely important to maintain connectivity of wildlife populations along the river. We are also concerned as to how this zone is to be protected and have stressed the need for adequate secure fencing to prevent human access to the riverbank which has become an important area for Otters to rest up using the bank and tree roots.

Another important area of concern is the prevention of domestic cats from accessing the nature reserve. Again secure fencing is needed, this time on two sides of the development. As we know to our cost, just one domestic cat can do considerable damage to ground nesting birds but 20 or more such animals could prove a disaster, particularly for Harvest Mice, a Biodiversity Action Plan priority species which has been the subject of an important breeding and release programme over recent years. The trustees are monitoring the situation closely as work progresses to ensure that our concerns are acted on.

In conclusion, 2021 has been another difficult year for everyone. As of January we again find the Reserve closed to the public, due to the closure of access over Moss Bridge, while replacement bridge work is undertaken.

Finally, can we say a big thank you to all our volunteers and visitors who have supported us throughout yet another challenging year and, of course, the Friends of Rodley Nature Reserve who have continued to raise the valuable funds needed to maintain this wonderful place

Directors, Senior Officials, Advisors and Administrative details

The Directors (also referred to as Trustees) in position on the date this report was approved are:

I J Willoughby
G J Barlow
D A Nesham
J W Brook
J S Knapp
M J Bellwood
P Murphy
J Hart
K A McLeod

The Directors named above are Full Members of the Company.

Company Secretary

P Murphy

Company Number

3423104

Charity Number

1070744

Registered Office

12 West End Lane
Horsforth
Leeds
LS18 5JP

Bankers

Yorkshire Bank plc
94 - 96 Briggate
Leeds
LS1 6NP

National Westminster Bank plc
7 Hustlergate
Bradford
BD1 1PP

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Honorary Independent Examiner

C Lawrence
8 High Ash Avenue
Leeds
LS17 8RG

Structure, Governance and Management

Governing Document

Rodley Nature Reserve Trust is a company limited by guarantee governed by its Memorandum and Articles of Association, and was incorporated on 27 August 1997. It is registered as a charity with the Charity Commission.

Anyone over the age of 18 can become a member of the company provided they are approved by 75% of the Directors appointed at the time of their application. There are currently 9 members each of whom agrees to contribute £1 in the event of the charity winding up.

Appointment of Directors

Members have the power to appoint directors. Also the directors have the power to appoint no more than 4 additional directors to their number, subject to approval by 75% of the directors.

Organisation

The charity is organised so that the Directors normally meet once a month to manage its affairs. However this year, due to the ongoing Coronavirus pandemic, some meetings were held remotely.

No staff were employed by the charity during the year. However the charity is grateful to volunteers for the skills and support they so willingly bring.

Friends of Rodley Nature Reserve were set up in 2001 as a Branch with the sole purpose of raising funds for the Trust. The Friends meet monthly and manage a separate bank account.

Risk Management

The Directors are to continue to review the major risks to which the charity is exposed, and systems have been established to mitigate these risks.

Internal risks are minimised by the continued implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the company. These procedures will be periodically reviewed to ensure they still meet the needs of the company.

- : select suitable accounting policies and then apply them consistently;
- : observe the methods and principles of the Charities SORP;
- : make judgements and estimates that are reasonable and prudent;
- : prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Trust 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 Trust and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Trust and hence for taking steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included in the charitable company's website.

Statement as to disclosure to our Independent Examiner

In so far as the Directors are aware at the time of approving our annual report:

- a) there is no relevant information, being information needed by the Independent Examiner in connection with preparing his report, of which the Independent Examiner is unaware.
- b) the directors have made the necessary enquiries that they ought to have individually taken, have each taken all the steps that he/she is obliged to take as a director in order to make themselves aware of any relevant information and to establish that the Independent Examiner is aware of that information.

By order of the board of directors



K A McLeod (Director and Treasurer)

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act")

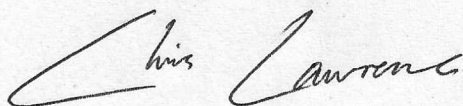
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with my examination which gives me cause to believe that, in any material respect:

- 1 the accounting records were not kept in accordance with section 130 of the Charities Act; or
- 2 the accounts did not accord with the accounting records; or
- 3 the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached



C Lawrence
8 High Ash Avenue
Leeds
LS17 8RG

Rodley Nature Reserve Trust Limited

Statement of Financial Activities for the Year Ended 31 December 2021 (Including Income & Expenditure Account)

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
		£	£	£	£
Income from:					
Donations and legacies	3	21,370	250	21,620	30,552
Charitable activities	4	15,773	6,271	22,044	32,531
Other trading activities	5	16,397	-	16,397	12,606
Other	6	13	-	13	88
Total		53,553	6,521	60,074	75,777
Expenditure on:					
Raising funds	5	12,866	-	12,866	8,322
Charitable activities	7	42,465	164	42,629	40,834
Total		55,331	164	55,495	49,156
Net income/(expenditure)		(1,778)	6,357	4,579	26,621
Transfers between funds	8	10,894	(10,894)	-	-
Net movement in funds		9,116	(4,537)	4,579	26,621
Reconciliation of funds:					
Total funds brought forward		261,886	270,923	532,809	506,188
Total funds carried forward		271,002	266,386	537,388	532,809

There were no recognised gains and losses for 2021 and 2020 other than those included in the income and expenditure account.

The notes on pages 10 to 13 form part of these accounts.

Rodley Nature Reserve Trust Limited

Statement of Financial Position/Balance Sheet as at 31 December 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	13	388,349	387,997
Current assets			
Stocks	14	2,862	3,876
Debtors	15	8,806	4,571
Cash at bank and In hand	16	141,805	140,700
		<u>153,473</u>	<u>149,147</u>
Creditors: Amounts falling due within one year	17	(4,434)	(4,335)
Net current assets		<u>149,039</u>	<u>144,812</u>
Net assets		<u>537,388</u>	<u>532,809</u>
The funds of the charity:			
Restricted income funds	18	266,386	270,923
Unrestricted funds	18	271,002	261,886
Total charity funds		<u>537,388</u>	<u>532,809</u>

For the financial year ended 31 December 2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year ended 31 December 2021 in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of the accounts.

Approved on behalf of the Board of Directors on
and signed on its behalf.

25-Mar-22



K A McLeod
Director and Treasurer

The notes on pages 10 to 13 form part of these accounts.

Rodley Nature Reserve Trust Limited

Notes to the Accounts for the Year Ended 31 December 2021

Cashflow Statement	2021
	£
Cash flows from operating activities	
Net cash provided by operating activities	23,109
Cash flows from investing activities	
Proceeds from sale of property, plant and equipment	-
Purchase of property, plant and equipment	(22,004)
Change in cash in the reporting period	<u>1,105</u>
Cash at the beginning of the period	140,700
Cash at the end of the period	<u><u>141,805</u></u>

Reconciliation of Net Income/(expenditure) to net cash flow from operating activities	2021
	£
Net Income	4,579
Adjustments for	
Depreciation charges	21,652
Loss on disposal of fixed assets	-
Provision for liabilities	-
Expenditure against provisions	-
(Increase)/decrease in stocks	1,014
(Increase)/decrease in debtors	(4,235)
Increase/(decrease) in creditors	99
Net Cash Provided by operating activities	<u><u>23,109</u></u>

Analysis of cash and cash equivalents	2021
	£
Cash in hand and instant access accounts	120,967
Notice deposits (less than 3 months)	20,838
Overdraft facility repayable on demand	-
Total cash and cash equivalents	<u><u>141,805</u></u>

Reconciliation of net debt

The Trust has no borrowings other than trade creditors payable on normal terms and therefore does not prepare a reconciliation of net debt

1 Accounting policies

a) Basis of preparation of accounts

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities in the UK and Republic of Ireland (FRS 102) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) and the Companies Act 2006 as applicable to small entities.

b) Preparation of the accounts on a going concern basis

The directors are satisfied that accounting for the Trust on a going concern basis is fully justified.

c) Income

Voluntary income is received by way of grants, donations, gifts & subscriptions and is included in full in the Statement of Financial Activities in the year in which they are receivable.

d) Expenditure

Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

e) Operating leases

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are reflected in the Statement of Financial Activities as incurred.

f) Depreciation

Depreciation is calculated to write off the cost of tangible fixed assets on a straight line basis over their expected useful lives.

Leasehold Improvement	Nature Reserve	50 years
	Buildings and Infrastructure	25-50 years
The asset lives are though reduced to the period to the end of the lease (2058) if shorter than the above period		
Hides and Shelters	Metallic	25 years
	Wooden	10 years
Plant & Equipment		4 years
Fixtures and Fittings		10 years

g) Stock

Stock is stated at the lower of cost and net realisable value, after making due allowance for any obsolete items

h) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discounts offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

i) Creditors

Creditors are recognised where the Trust has present obligations resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts.

j) Unrestricted Funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the Trust without further specified purpose and are available as general funds.

k) Restricted funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

2 Legal status of the Trust

The Trust is a company limited by guarantee and has no share capital.

In the event of the company being wound up, the liability is limited to £1 per member.

Rodley Nature Reserve Trust Limited

Notes to the Accounts for the Year Ended 31 December 2021

3	Donations and legacies	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £	
	Donations	10,995		10,995	14,779	
	Legacies			-	5,000	
	Friends Of RNR Subscriptions	6,917	250	7,167	7,251	
	Gift Aid Refundable	3,458		3,458	3,522	
		21,370	250	21,620	30,552	
4	Charitable activities	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £	
	Grants - Natural England	6,342		6,342	4,783	
	Grant - Leeds City Council	9,431		9,431	10,000	
	Yorkshire Water Biodiversity Projects				10,680	
	Memorials					
	Memorial Trees				190	
	C Houlden in memory of W Houlden		36	36		
	Replacement benches - J Mundy in memory of T Willis		50	50		
	Poplar Field Development				1,500	
	Projects					
	Dragonfly Ponds Project				80	
	John Lewis Partnership		500	500		
	BUPA		1,000	1,000		
	Disabled Access path improvements			-		
	Co-Op members donation		4,525	4,525		
	20 year book				1,300	
	Disabled Toilet access				1,730	
	Kingfisher Bank				488	
	Rodley Robins' Pond development				500	
	Harvest Mouse Interpretation Board				400	
	Others					
	Linda Jenkinson towards Owl and Kestrel boxes		150	150		
	Donation towards Robins/education team expenditure		10	10	130	
	BUPA - to assist with reopening during Covid restrictions				500	
	E Cowin				250	
		15,773	6,271	22,044	32,531	
5	Other trading activities for raising funds			2021 £	2020 £	
	Visitor Centre sales			16,397	12,606	
	Visitor Centre cost of sales			12,866	8,322	
	Margin arising			3,531	4,284	
				21.5%	34.0%	
6	Other income			2021 £	2020 £	
	Interest receivable on cash deposits			13	88	
7	Expenditure on charitable activities	Unrestricted Funds £	Depreciation /Loss on disposal £	Restricted Funds £	Total 2021 £	Total 2020 £
	Habitat Management	8,621	15,068	36	23,725	21,223
	Visitor Centre Overheads	5,549	3,081	128	8,758	10,644
	Central Overheads	6,643	3,503	-	10,146	8,967
		20,813	21,652	164	42,629	40,834
	Included above		Depreciation £	Loss on Disposal £	Total £	
	Arising on:					
	Restricted assets		10,894	-	10,894	
	Unrestricted assets		10,758	-	10,758	
			21,652	-	21,652	

Rodley Nature Reserve Trust Limited

Notes to the Accounts for the Year Ended 31 December 2021

8 Transfer between funds

The transfer between funds represents the depreciation incurred on assets acquired with restricted funds but utilised for unrestricted activities.

9 Operating leases

On 28 August 1998 the Trust entered a 60 year lease with Yorkshire Water Services Limited in respect of the land at Rodley Meadows Sewage Treatment Works, Rodley, Yorkshire, at a rent of £50 per annum. In 2001, 2007, 2015 and 2019 additional pieces of land were transferred under the original lease increasing the annual rent to £61 per annum.

10 Employees' remuneration

The Trust is operated entirely by volunteers who receive no remuneration. Their tasks primarily involve the management of the reserve and the Friends of Rodley Nature Reserve Group, habitat management, operation of the Visitor Centre and providing education opportunities for members of the local community and visitors.

11 Directors' remuneration, reimbursed expenses and donations

No director received remuneration for their service during the year. A total of £1,574 was reimbursed to 6 of the directors, officers or their direct family during the year in respect of expenditure incurred in carrying out their responsibilities. These payments were for publicity, post, administration, catering supplies and habitat management (2020 - £1,250 to 5 directors or officers).

Further, 7 directors, officers and their direct family subscribed to the Friends of Rodley Nature Reserve or made donations to the value of £101 (2020 £91 by 7 directors).

12 Taxation

The Trust is a registered charity and is exempt from income and corporation tax to the extent that the income and gains are applicable and applied to charitable purposes only.

13 Tangible assets

	L/H Improvements						
	Nature Reserve	Buildings & Infrastructure	Hides & Shelters	Fixtures & Fittings	Plant and Equipment	Assets Under Construction	Total
	£	£	£	£	£	£	£
Cost or Valuation:							
At 1 January 2021	180,000	257,173	58,561	32,500	59,256	3,803	591,293
Additions in Year	-	-	-	8,442	799	12,763	22,004
Disposals in Year	-	-	-	-	(432)	-	(432)
Transfers	-	3,915	-	11,335	-	(15,250)	-
At 31 December 2021	180,000	261,088	58,561	52,277	59,623	1,316	612,865
Depreciation							
At 1 January 2021	79,200	43,153	17,274	15,097	48,572	-	203,296
Disposals in Year	-	-	-	-	(432)	-	(432)
Charge for Year	3,600	7,615	2,681	3,076	4,680	-	21,652
At 31 December 2021	82,800	50,768	19,955	18,173	52,820	-	224,516
Net Book Values							
At 31 December 2021	97,200	210,320	38,606	34,104	6,803	1,316	388,349
At 1 January 2021	100,800	214,020	41,287	17,403	10,684	3,803	387,997

14 Stocks

	2021	2020
	£	£
Visitor Centre Goods for Resale	2,862	3,876

Rodley Nature Reserve Trust Limited

Notes to the Accounts for the Year Ended 31 December 2021

15 Debtors & prepayments	2021 £	2020 £
Prepayments	3,404	1,539
HMRC - Gift Aid	3,450	3,022
Natural England - Education Visits	1,800	-
Other Debtors	152	10
	<u>8,806</u>	<u>4,571</u>

16 Cash at bank and in hand	2021 £	2020 £
Cash In hand	784	357
Cash in current accounts	12,882	11,217
Cash held on deposit	128,139	129,126
	<u>141,805</u>	<u>140,700</u>

Balances on deposit have a notice period of 3 months or less

17 Creditors: Amounts falling due within one year	2021 £	2020 £
Accounts Payable - Third Parties	4,054	906
Accounts Payable - Directors	-	49
Accruals & Deferred Income	380	3,380
	<u>4,434</u>	<u>4,335</u>

18 Funds of the charity	Unrestricted Reserves £	Restricted Reserves £	Total £
Balance at 1 January 2020	240,166	266,022	506,188
Surplus/(Deficit) for the year to 31 December 2020	21,720	4,901	26,621
Balance at 31 December 2020	<u>261,886</u>	<u>270,923</u>	<u>532,809</u>
Surplus/(Deficit) for the year to 31 December 2021	9,116	(4,537)	4,579
Balance at 31 December 2021	<u>271,002</u>	<u>266,386</u>	<u>537,388</u>

Restricted reserves are represented by	2021 £	2020 £
NBV of fixed assets acquired through restricted donation	264,418	263,496
Restricted donations received not yet spent	1,968	7,427
	<u>266,386</u>	<u>270,923</u>



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
Rodley Nature Reserve Trust Limited

On accounts for the year
ended

31 December 2021

Charity no
(if any)

1070744

Set out on pages

7-13

(remember to include the page numbers of additional sheets)

Responsibilities and
basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/12/2021**.

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

~~[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [] if not applicable.~~

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

* Please delete the words in the brackets if they do not apply.

Signed:

Chris Lawrence

Date:

25/03/2022

Name:

Chris Lawrence

Relevant professional
qualification(s) or body

ICAEW, STEP

(if any):

--

Address:

8 High Ash Avenue

Leeds

LS17 8RG

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

--

Accounts



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
Rodley Nature Reserve Trust Limited

On accounts for the year
ended

31 December 2020

Charity no
(if any) 1070744

Set out on pages

7-13

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/12/2020**.

Responsibilities and
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

~~[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [] if not applicable.~~

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

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I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

* Please delete the words in the brackets if they do not apply.

Signed:

Date:

12/03/2021

Name:

Chris Lawrence

Relevant professional
qualification(s) or body

ACA, TEP

(if any):

--

Address:

8 High Ash Avenue

Leeds

LS17 8RG

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

--

Company Number 03423104
Charity Number 1070744

RODLEY NATURE RESERVE TRUST LTD

**DIRECTORS' REPORT AND
UNAUDITED FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 DECEMBER 2020

Report of the directors for the year ending 31 December 2020

The directors are pleased to present the annual directors' report together with the financial statements for the company for the year ended 31 December 2020, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 the Republic of Ireland (FRS102) as applicable to small entities.

Objectives and activities

The company's objective and its principal activity is the care and management of leased lands at the former Rodley Sewage Treatment Works as a nature reserve. This is achieved by habitat management for wildlife, in particular the wildlife of wetland habitats, and the education of the public in the understanding, appreciation and enjoyment of wildlife.

Achievements and performance

28th July 2020 marked the 20th anniversary of the official opening of the Reserve by the then Minister for the Environment Michael Meacher. Unfortunately, planned celebrations had to be cancelled. However, we received very generous financial support from Leeds Philosophical and Literary Society (£800) and Mr H Jevons (£500) towards the production of our book "Rodley Nature Reserve - The First Twenty Years" which describes how the Reserve came into being and how it has continued to evolve to date.

Work started last year on a project to create a wildflower meadow on an area of what was fairly uninteresting rough grassland on Poplar Field. Having taken expert advice a lot of time was spent preparing the site and seed and plug plants were introduced that autumn. The result was a nice display of various wildflowers and good numbers of bees and butterflies taking advantage of them this year. Unfortunately, a lovely but very dry late spring resulted in a poor seed set for some species and more seeding had to be done in the autumn. This mini-meadow is going to provide a stunning display of wildflowers in years to come. It will only get better and certainly increase the wildlife diversity of the area. This project was made possible thanks to very generous donations from three of our good friends.

The fact that there was much less human disturbance this year almost certainly suited the wildlife. Among the birdwatching highlights was a Firecrest that was seen throughout January. Tree Sparrows had a good year with nesting taking place in two boxes on the Visitor Centre and a pair of Kestrels again nested in the east facing Barn Owl box in the compound successfully raising three young this year. There was just one new species added to the Reserve list this year - a juvenile Pied Flycatcher photographed on the Willow Path on 1st August.

Barn Owls were in residence on the Scrubland throughout the year but there were no reports of juveniles. In December the old Barn Owl box on the Scrubland was replaced with a new box with a camera installed. Two Barn Owls were seen shortly afterwards in their new home. Hopefully, we will be able to relay live footage from the box to a monitor in the Visitor Centre in 2021. The work was carried out by experts in this field and has been made possible thanks to the generous support of Yorkshire Water Services.

The Grey Partridge has undergone a massive decline of more than 80% since the 1970s. As such it is a red listed species - one of the birds of the highest conservation concern. The habitat on the Reserve is ideal for them and small releases have been made here in the past, the last in 2017. At least one pair bred successfully the following year but sightings since then have been few and far between. Five breeding pairs were released in July this year and at the beginning of October 25 young birds were released, the majority on Tim's Field. Funding for construction of partridge raising pens was provided by Yorkshire Water Services. There have been numerous sightings since then of up to eight birds together.

Prior to the lockdown work on removing the pernicious *Crassula helmsii* - New Zealand Pygmy Weed - from the long ditch on the Dragonfly Ponds area had been frustrated because of high water levels. The subsequent hot dry spell may have caused concern over the newly planted trees but provided low water levels sufficient to complete the removal task. *Crassula* is a serious threat to our wetland habitats and its immediate removal from site is essential to mitigate establishment elsewhere.

Later in the year work started on the construction of two new ponds. The small, lined pond in the Manager's Garden had become very overgrown and was in need of a facelift. With materials costs once again funded by Yorkshire Water Services, volunteers started work in the autumn digging out a much larger pond which should prove much more attractive to wildlife and provide good viewing opportunities from the hide. A larger pond was also constructed in the Rodley Robins' garden thanks to the generous sponsorship of BUPA.

We have been very grateful this year for support from Yorkshire Water Services who have provided funding to support a number of small projects, including those mentioned above, along with a major future investment in development of the Reserve Habitat, which we hope to start in 2021.

Along with the donations mentioned above, we received a number of very generous donations from organisations such as Pudsey Ornithology Group and The Freemasons of Yorkshire West Riding, and a second donation from BUPA, along with a personal donation from a number of Friends of the Reserve. We also received a bequest from John Fieldhouse, a former volunteer at the Reserve, who sadly passed away this year.

Finally the Board continues to be faced with an issue with regard to the potential development of the Barkers Field area that is adjacent to the entrance to the Reserve.

The site appears to have been sold but development cannot occur until agreement has been reached over the construction of a new swing bridge to replace the current ageing bridge. The Trust has been in regular contact with both Yorkshire Water and the developers to monitor progress on this issue which may affect the Reserve.

Before any work occurs on the site full planning permission will need to be obtained and the Trust will examine any detailed applications to try to ensure that the protections for the Reserve and for wildlife which were present in the outline planning permission remain in the final permission.

Managing for the Public Benefit

The Directors have paid due regard to the Charity Commission's guidance on public benefit in deciding what activities the charity should undertake. Rodley Nature Reserve Trust recognises the need to carry out its charitable activities for the benefit of the public and retains this aim at the centre of its strategic planning.

Due to lockdown the Reserve had to close its gates on 24th March and all planned events and school visits had to be cancelled. We were only able to open again in July on a very restricted basis. The Visitor Centre, toilets and hides remained closed until the end of the year and the Reserve itself was only open on Wednesday and Saturday afternoons. With a one way system in place at the viewpoints overlooking the Lagoon and the Wet Grassland, visitors were able to watch the wildlife on these wetland areas but sadly there were very limited views onto the Duck Marsh and Reedbed. We have been told how nature is good for our health and wellbeing and we have never needed it more than we did this year. We would like to thank all the volunteers who made this limited re-opening possible.

Fundraising Policy

Rodley Nature Reserve Trust does not employ agents to raise funds on their behalf, nor does it undertake unsolicited mailings to request donations.

Funds are raised through:

- Grants received
- Unsolicited donations and legacies from members of the public
- Membership of the Friends of Rodley Nature Reserve
- Corporate donations either unsolicited or via application/nomination
- Off site donation boxes where the responsible official has either requested in writing, or has given written permission
- On site donation boxes
- On site fund raising events
- Sales of products and catering within the Visitor Centre

Financial Review

The Statement of Financial Activities shows a net surplus of £26,621 and total funds as at 31 December 2020 of £532,809

The Directors have a policy to retain reserves adequate to operate the Nature Reserve for one year should no income arise plus £5,000 as a contingency. They estimate that this would together require £20,000. At 31 December 2020 the unrestricted reserves are £261,886 (2019 £240,166.)

Future Developments

One thing that has become apparent over recent years is the decline in the number of wading birds passing through the Reserve. Following an assessment of the current Duck Marsh habitat we can announce that, in partnership with Yorkshire Water, the area is to be completely redeveloped and landscaped. The plan is to provide a series of spits and islets with various water depths across the three acre site. Positioning of the features will provide the optimum viewing from the two hides. An improved system for controlling water depths to the area will also be introduced. The project will significantly improve the area's diversity and hopefully attract a variety of new species for the benefit of our visitors. Work is planned to start in 2021 and is likely to take 10 to 15 days. There will inevitably be some short term disruption to the area. The Trust would like to thank Yorkshire Water Services for their investment in the Reserve and for their technical assistance which is greatly appreciated.

We will continue to monitor developments with regard to the Barkers Field development, in particular potential access issues during construction.

In conclusion, 2020 has been an awful year for everyone and no doubt it will be some time before we get back to anything like some sort of normality. As of January we again find ourselves in national lockdown with the Reserve closed to the public once again. A big thank you must go to all our volunteers and visitors who have continued to support us through this very difficult period in all our lives.

Directors, Senior Officials, Advisors and Administrative details

The Directors (also referred to as Trustees) in position on the date this report was approved are:

I J Willoughby
G J Barlow
D A Nesham
J W Brook
J S Knapp
M J Bellwood
P Murphy
J Hart
K A McLeod

The Directors named above are Full Members of the Company.

Company Secretary

P Murphy

Company Number

3423104

Charity Number

1070744

Registered Office

12 West End Lane
Horsforth
Leeds
LS18 5JP

Bankers

Yorkshire Bank plc
94 - 96 Briggate
Leeds
LS1 6NP

National Westminster Bank plc
7 Hustlergate
Bradford
BD1 1PP

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Honorary Independent Examiner

C Lawrence
8 High Ash Avenue
Leeds
LS17 8RG

Structure, Governance and Management

Governing Document

Rodley Nature Reserve Trust is a company limited by guarantee governed by its Memorandum and Articles of Association, and was incorporated on 27 August 1997. It is registered as a charity with the Charity Commission. Anyone over the age of 18 can become a member of the company provided they are approved by 75% of the Directors appointed at the time of their application. There are currently 9 members each of whom agrees to contribute £1 in the event of the charity winding up.

Appointment of Directors

Members have the power to appoint directors. Also the directors have the power to appoint no more than 4 additional directors to their number, subject to approval by 75% of the directors.

Organisation

The charity is organised so that the Directors normally meet once a month to manage its affairs. However this year, due to the Coronavirus pandemic, some meetings were held remotely. No staff were employed by the charity during the year. However the charity is grateful to volunteers for the skills and support they so willingly bring. Friends of Rodley Nature Reserve were set up in 2001 as a Branch with the sole purpose of raising funds for the Trust. The Friends meet monthly and manage a separate bank account.

Risk Management

The Directors are to continue to review the major risks to which the charity is exposed, and systems have been established to mitigate these risks. Internal risks are minimised by the continued implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the company. These procedures will be periodically reviewed to ensure they still meet the needs of the company.

- : select suitable accounting policies and then apply them consistently;
- : observe the methods and principles of the Charities SORP;
- : make judgements and estimates that are reasonable and prudent;
- : 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 2006. They are also responsible for safeguarding the assets of the company and hence for taking steps for the prevention and detection of fraud and other irregularities.

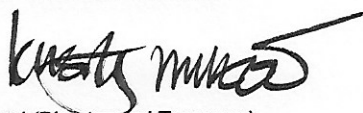
The directors are responsible for the maintenance and integrity of the corporate and financial information included in the charitable company's website.

Statement as to disclosure to our Independent Examiner

In so far as the Directors are aware at the time of approving our annual report:

- a) there is no relevant information, being information needed by the Independent Examiner in connection with preparing his report, of which the Independent Examiner is unaware.
- b) the directors have made the necessary enquiries that they ought to have individually taken, have each taken all the steps that he/she is obliged to take as a director in order to make themselves aware of any relevant information and to establish that the Independent Examiner is aware of that information.

By order of the board of directors



K A McLeod (Director and Treasurer)

12.3.21

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020**

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act")

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with my examination which gives me cause to believe that, in any material respect:

- 1 the accounting records were not kept in accordance with section 130 of the Charities Act; or
- 2 the accounts did not accord with the accounting records; or
- 3 the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached



C Lawrence
8 High Ash Avenue
Leeds
LS17 8RG

Rodley Nature Reserve Trust Limited

Statement of Financial Activities for the Year Ended 31 December 2020 (Including Income & Expenditure Account)

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
		£	£	£	£
Income from:					
Donations and legacies	3	30,552	-	30,552	39,138
Charitable activities	4	14,783	17,748	32,531	15,215
Other trading activities	5	12,606	-	12,606	35,463
Other	6	88	-	88	148
Total		58,029	17,748	75,777	89,964
Expenditure on:					
Raising funds	5	8,322	-	8,322	22,673
Charitable activities	7	38,499	2,335	40,834	50,193
Total		46,821	2,335	49,156	72,866
Net income/(expenditure)		11,208	15,413	26,621	17,098
Transfers between funds	8	10,512	(10,512)	-	-
Net movement in funds		21,720	4,901	26,621	17,098
Reconciliation of funds:					
Total funds brought forward		240,166	266,022	506,188	489,090
Total funds carried forward		261,886	270,923	532,809	506,188

There were no recognised gains and losses for 2020 and 2019 other than those included in the income and expenditure account.

The notes on pages 10 to 13 form part of these accounts.

Rodley Nature Reserve Trust Limited

Statement of Financial Position/Balance Sheet as at 31 December 2020

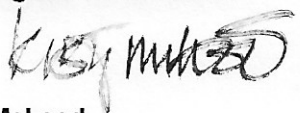
	Note	2020 £	2019 £
Fixed assets			
Tangible fixed assets	13	387,997	392,627
		<u>387,997</u>	<u>392,627</u>
Current assets			
Stocks	14	3,876	3,310
Debtors	15	4,571	15,308
Cash at bank and In hand	16	140,700	97,042
		<u>149,147</u>	<u>115,660</u>
Creditors: Amounts falling due within one year	17	(4,335)	(2,099)
Net current assets		<u>144,812</u>	<u>113,561</u>
Net assets		<u><u>532,809</u></u>	<u><u>506,188</u></u>
The funds of the charity:			
Restricted income funds	18	270,923	266,022
Unrestricted funds	18	261,886	240,166
Total charity funds		<u><u>532,809</u></u>	<u><u>506,188</u></u>

For the financial year ended 31 December 2020 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

Members have required the company to obtain an audit of its accounts for the year ended 31 December 2020 in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of the accounts.

Approved on behalf of the Board of Directors on
and signed on its behalf.

 12.3.21

K A McLeod
Director and Treasurer

The notes on pages 10 to 13 form part of these accounts.

Rodley Nature Reserve Trust Limited

Notes to the Accounts for the Year Ended 31 December 2020

Cashflow Statement	2020	2019
	£	£
Cash flows from operating activities		
Net cash provided by operating activities	60,973	29,743
Cash flows from investing activities		
Proceeds from sale of property, plant and equipment	-	-
Purchase of property, plant and equipment	(17,315)	(52,591)
Change in cash in the reporting period	43,658	(22,848)
Cash at the beginning of the period	97,042	119,890
Cash at the end of the period	140,700	97,042

Reconciliation of Net Income/(expenditure) to net cash flow from operating activities	2020	2019
	£	£
Net Income	26,621	17,098
Adjustments for		
Depreciation charges	21,945	21,726
Loss on disposal of fixed assets	-	1,471
Provision for liabilities	-	-
Expenditure against provisions	-	-
(Increase)/decrease in stocks	(566)	(659)
(Increase)/decrease in debtors	10,737	(4,730)
Increase/(decrease) in creditors	2,236	(5,163)
Net Cash Provided by operating activities	60,973	29,743

Analysis of cash and cash equivalents	2020	2019
	£	£
Cash in hand and instant access accounts	119,862	76,231
Notice deposits (less than 3 months)	20,838	20,811
Overdraft facility repayable on demand	-	-
Total cash and cash equivalents	140,700	97,042

Reconciliation of net debt

The company has no borrowings other than trade creditors payable on normal terms and therefore does not prepare a reconciliation of net debt

1 Accounting policies**a) Basis of preparation of accounts**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities in the UK and Republic of Ireland (FRS 102) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) and the Companies Act 2006 as applicable to small entities.

b) Preparation of the accounts on a going concern basis

The directors are satisfied that accounting for the charity on a going concern basis is fully justified.

c) Income

Voluntary income is received by way of grants, donations, gifts & subscriptions and is included in full in the Statement of Financial Activities in the year in which they are receivable.

d) Expenditure

Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

e) Operating leases

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are reflected in the Statement of Financial Activities as incurred.

f) Depreciation

Depreciation is calculated to write off the cost of tangible fixed assets on a straight line basis over their expected useful lives.

Leasehold Improvement	Nature Reserve	50 years
	Buildings and Infrastructure	25-50 years
The asset lives are though reduced to the period to the end of the lease (2058) if shorter than the above period		
Hides and Shelters	Metallic	25 years
	Wooden	10 years
Plant & Equipment		4 years
Fixtures and Fittings		10 years

g) Stock

Stock is stated at the lower of cost and net realisable value, after making due allowance for any obsolete items

h) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discounts offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

i) Creditors

Creditors are recognised where the company has present obligations resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts.

j) Unrestricted Funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

k) Restricted funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

2 Legal status of the Trust

The Trust is a company limited by guarantee and has no share capital.

In the event of the company being wound up, the liability is limited to £1 per member.

Rodley Nature Reserve Trust Limited

Notes to the Accounts for the Year Ended 31 December 2020

3 Donations and legacies	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Donations	14,779		14,779	29,130
Legacies	5,000		5,000	-
Friends Of RNR Subscriptions	7,251		7,251	6,459
Gift Aid Refundable	3,522		3,522	3,549
	30,552	-	30,552	39,138

4 Charitable activities	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Grants - Natural England	4,783		4,783	11,119
Grant - Leeds City Council	10,000		10,000	
Yorkshire Water Biodiversity Projects		10,680	10,680	
Memorials				
Poplar Field Development - Woodall Family in memory of Joyce and Audrey		1,500	1,500	
Memorial Trees				120
F Serrao in memory of Stephen Dulon		40	40	
Mrs EA Robertson in memory of Mrs Beardsworth		150	150	
Projects				
20 year book				
Leeds Philosophical and Literary Society		800	800	
H Jevons		500	500	
Disabled Toilet access - Freemasons of Yorkshire West Riding		1,730	1,730	
Dragonfly Ponds Project				2,385
S Hepworth		80	80	
Kingfisher Bank - Pudsey Ornithology Club		488	488	
Rodley Robins' Pond development - BUPA		500	500	
Harvest Mouse Interpretation Board				500
Mr J Peirce		400	400	
Others				1,091
BUPA - to assist with reopening during Covid restrictions		500	500	
E Cowin		250	250	
Donation towards education team expenditure		130	130	
	14,783	17,748	32,531	15,215

5 Other trading activities for raising funds	2020 £	2019 £
Visitor Centre sales	12,606	35,463
Visitor Centre cost of sales	8,322	22,673
Margin arising	4,284	12,790

6 Other income	2020 £	2019 £
Interest receivable on cash deposits	88	148

7 Expenditure on charitable activities	Unrestricted Funds £	Depreciation /Loss on disposal £	Restricted Funds £	Total 2020 £	Total 2019 £
Habitat Management	6,079	14,872	272	21,223	25,939
Visitor Centre Overheads	5,183	3,398	2,063	10,644	15,037
Central Overheads	5,292	3,675	-	8,967	9,217
	16,554	21,945	2,335	40,834	50,193

Included above	Depreciation £	Loss on Disposal £	Total £
Arising on:			
Restricted assets	10,512	-	10,512
Unrestricted assets	11,433	-	11,433
	21,945	-	21,945

Rodley Nature Reserve Trust Limited

Notes to the Accounts for the Year Ended 31 December 2020

8 Transfer between funds

The transfer between funds represents the depreciation incurred on assets acquired with restricted funds but utilised for unrestricted activities.

9 Operating leases

On 28 August 1998 the charity entered a 60 year lease with Yorkshire Water Services Limited in respect of the land at Rodley Meadows Sewage Treatment Works, Rodley, Yorkshire, at a rent of £50 per annum. In 2001, 2007, 2015 and 2019 additional pieces of land were transferred under the original lease increasing the annual rent to £61 per annum.

10 Employees' remuneration

The charity is operated entirely by volunteers who receive no remuneration. Their tasks primarily involve the management of the reserve and the Friends of Rodley Nature Reserve Group, habitat management, operation of the Visitor Centre and providing education opportunities for members of the local community and visitors.

11 Directors' remuneration, reimbursed expenses and donations

No director received remuneration for their service during the year. A total of £1,250 was reimbursed to 5 of the directors, officers or their direct family during the year in respect of expenditure incurred in carrying out their responsibilities. These payments were for publicity, post, administration and habitat management (2019 - £1,776 to 6 directors or officers).

Further, 7 directors, officers and their direct family subscribed to the Friends of Rodley Nature Reserve or made donations to the value of £91 (2019 £596 by 7 directors).

12 Taxation

The company is a registered charity and is exempt from income and corporation tax to the extent that the income and gains are applicable and applied to charitable purposes only.

13 Tangible assets

	L/H Improvements						
	Nature Reserve	Buildings & Infrastructure	Hides & Shelters	Fixtures & Fittings	Plant and Equipment	Assets Under Construction	Total
	£	£	£	£	£	£	£
Cost or Valuation:							
At 1 January 2020	180,000	251,176	58,561	28,573	52,831	2,837	573,978
Additions in Year	-	-	-	3,927	6,425	6,963	17,315
Disposals in Year	-	-	-	-	-	-	-
Transfers		5,997				(5,997)	-
At 31 December 2020	180,000	257,173	58,561	32,500	59,256	3,803	591,293
Depreciation							
At 1 January 2020	75,600	35,720	14,593	12,649	42,789	-	181,351
Disposals in Year	-	-	-	-	-	-	-
Charge for Year	3,600	7,433	2,681	2,448	5,783	-	21,945
At 31 December 2020	79,200	43,153	17,274	15,097	48,572	-	203,296
Net Book Values							
At 31 December 2020	100,800	214,020	41,287	17,403	10,684	3,803	387,997
At 1 January 2020	104,400	215,456	43,968	15,924	10,042	2,837	392,627

14 Stocks

	2020	2019
	£	£
Visitor Centre Goods for Resale	3,876	3,310

Rodley Nature Reserve Trust Limited

Notes to the Accounts for the Year Ended 31 December 2020

15 Debtors & prepayments	2020 £	2019 £
Prepayments	1,539	1,589
HMRC - Gift Aid	3,022	3,047
Natural England - Education Visits	-	5,100
Natural England - Entry & High Level Stewardship	-	5,519
Other Debtors	10	53
	<u>4,571</u>	<u>15,308</u>

16 Cash at bank and in hand	2020 £	2019 £
Cash In hand	357	259
Cash in current accounts	11,217	11,804
Cash held on deposit	129,126	84,979
	<u>140,700</u>	<u>97,042</u>

Balances on deposit have a notice period of 3 months or less

17 Creditors: Amounts falling due within one year	2020 £	2019 £
Accounts Payable - Third Parties	906	1,424
Accounts Payable - Directors	49	145
Accruals & Deferred Income	3,380	530
	<u>4,335</u>	<u>2,099</u>

18 Funds of the charity	Unrestricted Reserves £	Restricted Reserves £	Total £
Balance at 1 January 2019	215,818	273,272	489,090
Surplus/(Deficit) for the year to 31 December 2019	24,348	(7,250)	17,098
Balance at 31 December 2019	<u>240,166</u>	<u>266,022</u>	<u>506,188</u>
Surplus/(Deficit) for the year to 31 December 2020	21,720	4,901	26,621
Balance at 31 December 2020	<u>261,886</u>	<u>270,923</u>	<u>532,809</u>

Restricted reserves are represented by	2020 £	2019 £
NBV of fixed assets acquired through restricted donation	263,496	263,637
Restricted donations received not yet spent	7,427	2,385
	<u>270,923</u>	<u>266,022</u>