



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:

- 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:

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.

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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 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**

28<sup>th</sup> July 2020 marked the 20<sup>th</sup> 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 1<sup>st</sup> 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 24<sup>th</sup> 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.

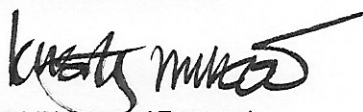
The directors are responsible for the maintenance and integrity of the corporate and financial information included in the charitable company's website.

## **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
		£	£	£	£
<b>Income from:</b>					
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
<b>Total</b>		<b>58,029</b>	<b>17,748</b>	<b>75,777</b>	<b>89,964</b>
<b>Expenditure on:</b>					
Raising funds	5	8,322	-	8,322	22,673
Charitable activities	7	38,499	2,335	40,834	50,193
<b>Total</b>		<b>46,821</b>	<b>2,335</b>	<b>49,156</b>	<b>72,866</b>
Net income/(expenditure)		11,208	15,413	26,621	17,098
Transfers between funds	8	10,512	( 10,512)	-	-
<b>Net movement in funds</b>		<b>21,720</b>	<b>4,901</b>	<b>26,621</b>	<b>17,098</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		240,166	266,022	506,188	489,090
<b>Total funds carried forward</b>		<b>261,886</b>	<b>270,923</b>	<b>532,809</b>	<b>506,188</b>

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 £
<b>Fixed assets</b>			
Tangible fixed assets	13	387,997	392,627
		<u>387,997</u>	<u>392,627</u>
<b>Current assets</b>			
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>
<b>Creditors: Amounts falling due within one year</b>	17	( 4,335)	( 2,099)
<b>Net current assets</b>		<u>144,812</u>	<u>113,561</u>
<b>Net assets</b>		<u><u>532,809</u></u>	<u><u>506,188</u></u>
<b>The funds of the charity:</b>			
Restricted income funds	18	270,923	266,022
Unrestricted funds	18	261,886	240,166
<b>Total charity funds</b>		<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

<b>Cashflow Statement</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
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

<b>Reconciliation of Net Income/(expenditure) to net cash flow from operating activities</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
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

<b>Analysis of cash and cash equivalents</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
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	-	-
<b>Total cash and cash equivalents</b>	<b>140,700</b>	<b>97,042</b>

### 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>