

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")

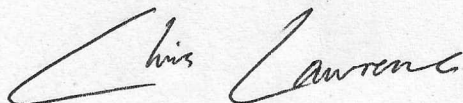
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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.

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