

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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