



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
Rodley Nature Reserve Trust Limited

On accounts for the year
ended

31 December 2024

Charity no
(if any)

1070744

Set out on pages

7-13

(remember to include the page numbers of additional sheets)

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

Responsibilities and
basis of report

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

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

Independent
examiner's statement

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

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

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

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

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

Signed:

Date:

01/06/2025

Name:

Chris Lawrence

Relevant professional
qualification(s) or body

ICAEW, STEP

(if any):

--

Address:

8 High Ash Avenue

Leeds

LS17 8RG

Section B

Disclosure

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

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

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Company Number 03423104
Charity Number 1070744

RODLEY NATURE RESERVE TRUST LTD

**DIRECTORS' REPORT AND
UNAUDITED FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 DECEMBER 2024

Report of the Directors for the year ending 31 December 2024

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

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102) as applicable to small entities.

Objectives and activities

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

Achievements and performance

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

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

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

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

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

Species sightings

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

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

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

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

Barkers / Airedale Mills development

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

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

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

Managing for the Public Benefit

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

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

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

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

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

Fundraising Policy

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

Funds are raised through:

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

Financial Review

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

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

Future Developments

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

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

Directors, Senior Officials, Advisors and Administrative details

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

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

The Directors named above are Full Members of the Company.

Company Secretary

P Murphy

Company Number

3423104

Charity Number

1070744

Registered Office

12 West End Lane
Horsforth
Leeds
LS18 5JP

Bankers

Virgin Money
94 - 96 Briggate
Leeds
LS1 6NP

National Westminster Bank plc
7 Hustlergate
Bradford
BD1 1PP

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

Honorary Independent Examiner

C Lawrence
8 High Ash Avenue
Leeds
LS17 8RG

Structure, Governance and Management

Governing Document

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

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

Appointment of Directors

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

Organisation

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

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

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

Risk Management

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

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

- : select suitable accounting policies and then apply them consistently;
- : observe the methods and principles of the Charities SORP;
- : make judgements and estimates that are reasonable and prudent;
- : prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Trust will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Trust and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Trust and hence for taking steps for the prevention and detection of fraud and other irregularities.

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

Statement as to disclosure to our Independent Examiner

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

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

By order of the board of directors



Date: 14 April 2025

K A McLeod (Director and Treasurer)

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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



C Lawrence
8 High Ash Avenue
Leeds
LS17 8RG

Rodley Nature Reserve Trust Limited

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

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

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

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

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

Rodley Nature Reserve Trust Limited

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

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

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

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

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

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



14-Apr-25

K A McLeod
Director and Treasurer

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

Rodley Nature Reserve Trust Limited

Notes to the Accounts for the Year Ended 31 December 2024

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

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

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

Reconciliation of net debt

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

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

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

b) Preparation of the accounts on a going concern basis

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

c) Income

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

d) Expenditure

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

e) Operating leases

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

f) Depreciation

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

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

g) Stock

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

h) Debtors

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

i) Creditors

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

j) Unrestricted Funds

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

k) Restricted funds

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

Rodley Nature Reserve Trust Limited

Notes to the Accounts for the Year Ended 31 December 2024

2 Legal status of the Trust

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

3 Donations and legacies

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

4 Charitable activities

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

5 Other trading activities for raising funds

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

6 Other income

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

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

7 Expenditure on charitable activities

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

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

Rodley Nature Reserve Trust Limited

Notes to the Accounts for the Year Ended 31 December 2024

8 Transfer between funds

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

9 Operating leases

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

10 Employees' remuneration

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

11 Directors' remuneration, reimbursed expenses and donations

No director received remuneration for their service during the year.

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

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

All float expenditure is reviewed and approved.

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

12 Taxation

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

13 Tangible assets

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

14 Stocks

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

Rodley Nature Reserve Trust Limited

Notes to the Accounts for the Year Ended 31 December 2024

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

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

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

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

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

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