

**COMPANY NUMBER: 02313579**  
**CHARITY NUMBER: 800655**

**THE RAILWAY LAND  
WILDLIFE TRUST LIMITED  
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31ST MARCH 2022**

**THE RAILWAY LAND  
WILDLIFE TRUST LIMITED  
(LIMITED BY GUARANTEE)**

**INDEX TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2022**

---

Page	
1	Legal and Administrative Information
2 - 8	Report of the Trustees
9	Independent Examiner's Report
10	Statement of Financial Activities
11	Balance Sheet
12 - 20	Notes to the Financial Statements

---

**THE RAILWAY LAND  
WILDLIFE TRUST LIMITED  
(LIMITED BY GUARANTEE)**

**LEGAL AND ADMINISTRATIVE INFORMATION**

---

The directors of the Charitable Company are its Trustees for the purpose of Charity law and throughout this report are collectively referred to as the Trustees.

**Directors and Trustees**

Simon Cooper	(Resigned 20th October 2021)
James Hillage	
Julie Lloyd	
Barry McNulty	
Ryan Myint	
Deborah Prince	(Appointed 28th April 2021)
Jacqueline Ralph	
Andrew Saunders	(Appointed 19th January 2022)
Mark Sawtell	
Antonia Scarr	
Angela Smith	
Sam Smith	(Resigned 20th October 2021)
Natalie White	(Resigned 20th October 2021)

**Programme Coordinator**

Helen Meade

**Company number: 02313579**

**Charity number: 800655**

**Registered Office**

Linklater Pavilion  
Railway Lane  
Lewes  
East Sussex  
BN7 2FG

**Professional Advisors**

**Independent Examiner**

VMR Anderson BA (Hons) FCA DChA  
Clark Brownscombe  
2 St Andrews Place  
Lewes  
East Sussex  
BN7 1UP

**Bankers**

NatWest Bank  
11 High Street  
Lewes  
East Sussex  
BN7 2ZX

**THE RAILWAY LAND  
WILDLIFE TRUST LIMITED  
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST MARCH 2022**

---

The Trustees have pleasure in presenting their annual report and financial statements for the year ended 31st March 2022 which are also prepared to meet the requirements for a directors' report and financial statements for Companies Act purposes.

**Structure, Governance and Management Governing Document**

The Railway Land Wildlife Trust Limited is a company limited by guarantee (Company registration number 02313579) and is registered as a charity (Charity registration number 800655). It is governed by its Memorandum and Articles dated 19th April 2013. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and "Accounting and Reporting by Charities: Statement of Recommended Practice" applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1st January 2019).

**Organisation**

The Railway Land Wildlife Trust is governed by a Trustee Board which is responsible for setting policies and ensuring legality and good practice in accordance with the Articles of Association of the Trust, Companies Act 2006 and Charities Act 2011.

**Objectives, activities and performance**

The objects of the Trust are:-

- To record, study, conserve, improve and create for the benefit of the public places of natural scientific interest and in particular of arboricultural, botanical, entomological, geological, ornithological, archaeological and zoological interest and to protect the flora and fauna of such places within the framework of sustainability;
- To promote, organise, conduct and encourage research for the increase of knowledge in the natural sciences and sustainability and to publish the useful results of such study and research;
- To advance the education of the public in sustainability in the natural sciences and in particular in arboriculture, botany, entomology, geology, ornithology and zoology, the employment of the natural sustainable resources of land in craftwork;
- To provide or assist in the provision of facilities for recreation or other leisure time occupation for the benefit of the public at large.

Our Strategic Plan for 2018 – 2023 lays out four key strategic aims:

- Strategic Aim 1: Increase our influence with key stakeholders
- Strategic Aim 2: Get more local people involved with the Trust
- Strategic Aim 3: Provide inspirational and innovative learning activities and events
- Strategic Aim 4: Improve our infrastructure and resources

**Staffing**

Our core staffing by and large has remained unchanged, with Helen Meade as CEO, Milly Hawkins as Head of Learning, and with Ellie Moulton coordinating our Wellbeing in Nature project.

In July 2021 we recruited Judy Mackerras as our new Administrator. Judy quickly became an indispensable member of the team, administering our membership scheme, venue bookings and holiday clubs, as well as taking on much of the book keeping.

**THE RAILWAY LAND  
WILDLIFE TRUST LIMITED  
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST MARCH 2022**

---

In May 2021 we began our 'Railway Land Recovery' project, restoring many of the areas of the nature reserve that were impacted by increased footfall during the lockdowns. Jenny Lindop took on this piece of work, which naturally developed into a reinvigoration of the Meadow Minders group. This has carried on, with RLWT taking over the coordination of the practical volunteering sessions on the Railway Land from LDC.

In the last year Milly has also increased the pool of freelance workers we can call on to help with school visits and holiday clubs. We now have a team of 8 fantastic individuals, all bringing their own expertise and enthusiasm to their work with the Trust.

Strategic Aim 4: Improve our infrastructure and resources

**School Visits Programme**

Happily, this year saw our programme of school visits bouncing back with great vitality, ably steered by Milly Hawkins!

As well as delivering 17 of our 'Lewes Outdoor Learning' visits with Lewes schools, we also welcomed over 20 other schools for visits here, with topics varying from rocks and soils to habitats, rivers, shipwrecks and forest school activities. One of the strengths of being a smaller organisation delivering these visits is that we can adapt to what schools really want in an outdoor learning experience.

During this year our partnership with IntoUniversity has also developed. Their aim is to support young people from disadvantaged neighbourhoods to attain their chosen aspiration, including further and higher education. It has been a pleasure to welcome them onto the Railway Land to build their appreciation of what studying geography or the natural sciences might entail, and to bring these subjects to life through experiential, outdoor learning.

Strategic Aim 2: Get more local people involved with the Trust

Strategic Aim 3: Provide inspirational and innovative learning activities and events

**Wellbeing in Nature Project**

The Wellbeing in Nature project has continued to provide gentle, consistent support to people struggling with their mental health by deepening their connection with the natural world, and with the Railway Land in particular. The expertise within the group is now quite impressive, as they have observed the changes in the Railway Land so closely for a number of years now!

This year saw the wellbeing walks getting back to their usual rhythm as participants emerged from lockdowns and the trials of the pandemic. It has been wonderful to see the participants come together as a group again. As one participant said, 'I felt supported during a bit of a downspell (a sort of self-hatred) enjoying the connection of others. WiN always comes to the rescue.' One interesting piece of work this year was a collaboration between WiN and Fireraisers Theatre, working together to explore the role of ritual in marking the changes of the seasons. After a moving and uplifting Winter Solstice walk, the two groups came together again for a Spring Equinox celebration.

**THE RAILWAY LAND  
WILDLIFE TRUST LIMITED  
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST MARCH 2022**

---

The Trust works hard to generate income so that core costs and many areas of our work are not dependent on grant funding. The Wellbeing in Nature project, however, will always need financial support and we are continually fundraising to keep it going. If you would like to make a donation to help us keep this vital project going, please go to the donate page of our website

<https://www.railwaylandproject.org/support-the-trust>

Strategic Aim 2: Get more local people involved with the Trust

Strategic Aim 3: Provide inspirational and innovative learning activities and events

### **Projects and Events**

We ran two small but very effective projects this year, both of which demonstrate what an impact a small, nimble organisation such as ours can make with modest funds! The first was our Youth Action Programme, funded by the South Downs Trust with a grant of £1075. This enabled us to run sessions for young people between 16 and 25 who were keen to develop their skills and knowledge around the environmental sector and to build the experience that they could put on their CV and talk about at interviews for 'Green' jobs. As well as practical conservation, participants also took part in surveying and leading guided walks. Feedback showed that they found the experience really useful - Will J, for example, could show he had the skills and enthusiasm needed to be accepted onto a traineeship with Buglife.

The second project was Railway Land Recovery. Like many green spaces, the Railway Land had taken a battering during the lockdowns with a significant increase in footfall. While it was brilliant that the nature reserve could provide solace during such a difficult period, many areas that had previously been wild were opened up with networks of new paths, and many areas of habitat were at risk of being lost. Having secured funding from the Chalk Life Trust, Jenny Lindop took on the role of liaising with LDC and coordinating volunteers to restore areas of habitat, including re-seeding, planting saplings and building natural barriers.

Both the restrictions of the pandemic and the restructure that had taken place at LDC meant that the Meadow Minders volunteers group, who undertake practical conservation and habitat creation, had fallen into a hiatus. The success of both the Youth Action Programme and Railway Land Recovery meant that we were able to fill this gap, and RLWT is now leading on the coordination and delivery of the Meadow Minders group.

In November 2021 we received the news that we had secured funding from the National Lottery's Reaching Communities fund for our Blue – Green Infrastructure Project. This project has been in development for several years and it was fantastic to find out we would be able to crack on with it. It will work with young people and local organisations to raise awareness of blue - green infrastructure and the benefits it brings communities in the adaptation and mitigation of climate change and the ecological crisis.... more news of this project as it rolls out!

**THE RAILWAY LAND  
WILDLIFE TRUST LIMITED  
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST MARCH 2022**

---

As well as our regular apple pressing and Tree Day, the main event in this year was the Planet Party. This was organised in partnership with Lewes Climate Hub and it was a pleasure to work with such a committed and thoughtful group of people. The day celebrated and explored the practical, positive actions we can all take to help safeguard our planet for future generations. Despite a slightly drizzly start it was a great success and we look forward to working more with Lewes Climate Hub in the future.

Strategic Aim 2: Get more local people involved with the Trust

Strategic Aim 3: Provide inspirational and innovative learning activities and events

### **Partnerships**

We continue to have a thriving partnership with LDC and this has been apparent in our ability to respond to the changing circumstances caused by lockdowns, staff changes and the need to work together on projects that go beyond the Railway Land itself. In September 2021 we learnt that the Changing Chalk partnership, led by the National Trust, had been successful in securing over £2 million for a four-year project working across the eastern South Downs. This partnership consists of 10 partners, including RLWT, and our role in it has come about as a direct result of our close partnership with LDC, who are part funding our work along with Eastbourne Borough Council. The recruitment of our Chalk Life Rangers, who will deliver our part of the Changing Chalk project, took place in March and heralded an exciting new phase of work for the Trust!

Our partnerships with other local voluntary, environmental groups also continued to flourish. For example, the Trust worked with Wildflower Lewes and Lewes Urban Arboretum on the development of a wildflower and tree nursery to grow flowers and trees for use in planting projects in the area.

This year also saw the development phase of the Ouse Valley Climate Action project. Led by South Downs National Park Authority and including Lewes District Council, Railway Land Wildlife Trust, Transition Town Lewes, Seaford Community Partnership, Community Energy South, OVESCO, 3VA and Sussex Community Development Association as partners, the project aims to bring the community together to inspire positive action to mitigate the effects of climate change in the lower Ouse valley and Havens. RLWT's role will include an annual Tree Summit, further development of the tree and wildflower nursery, and more of our rewilding experiments both on the Railway Land and across the Ouse Valley.

Strategic Aim 1: Increase our influence with key stakeholders

Strategic Aim 2: Get more local people involved with the Trust

Strategic Aim 3: Provide inspirational and innovative learning activities and events

Strategic Aim 4: Improve our infrastructure and resources

### **Linklater Pavilion, the Signal Box and Chilly Brook**

As we came out of the pandemic lockdowns, hire of the Linklater began to pick up again, which is essential income for the Trust. At the same time, our staff team grew as did our own need to run meetings and events here – and the need to find somewhere for everyone to work! And so we took the decision to reconfigure the back rooms at the Linklater, taking out some of the walls to form a larger space that we can use as an office and permanent base, and creating a dedicated storage room. This was possible thanks to the generous legacy left to us by Lesley Gorski, a former Trustee and keen supporter of the Trust.

**THE RAILWAY LAND  
WILDLIFE TRUST LIMITED  
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST MARCH 2022**

---

We also had a rethink about pond dipping on the Railway Land. The population of rudd in the dipping pond has exploded in recent years, and they have done a very effective job of eating many of the aquatic invertebrates that live there – making dipping a slightly underwhelming experience! We have looked into various ways of trying to control the rudd population and have, for the time being, decided to wait and see if the population naturally peaks and then declines again. Dipping on the water meadows is always a great experience for people of all ages and the ditches teem with life. However, the banks can be treacherous, and we are always mindful of the impact that dipping can have on wildlife and the ditch structure. So using money from the Community Infrastructure Levy and a grant from the Ernest Kleinwort Trust, we have had a dipping platform constructed on Chilly Brook that uses the foundations from the old bridge there. This has given Milly a dedicated space to take school groups for pond dipping, away from curious cows and in the knowledge that the ditches are not being over dipped.

We have continued to maintain and improve the Signal Box, with new shutters installed and rotten wood replaced. The Wellbeing in Nature group love visiting the Signal Box, and Friends of the Railway Land also have access to the key so that they can use this lovely resource.

Strategic Aim 4: Improve our infrastructure and resources

**Trustees**

In April 2021 we were fortunate to recruit Dr Deborah Prince as our new Chair, taking over from Jim Hillage who has stayed on as a Trustee. Deborah is a Lewes resident and regular user of the Railway Land. She has spent many decades working in the charity sector as a senior leader, having previously studied life sciences and carried out research at Imperial College. In her first year as Chair, Deborah has taken the bull by the horns and provided clear direction on areas such as governance, fundraising and renewing our five year strategy.

We also said goodbye to Trustees Sam Smith, Simon Cooper and Natalie White. Sam had been a Trustee for nine years – the maximum time period allowed by our constitution – and had provided invaluable support in strategic thinking as well as some continuity as the Trust went through a big period of change. Simon's expertise in marketing had supported us to completely rethink our communications and he continues to provide support with our website. Natalie also continues to provide regular support on a pro bono basis in ensuring our governance is sound and our policies and procedures relevant and workable. Huge thanks to them all!

Our Trustees at the end of this period were Deborah Prince (Chair), Mark Sawtell, (Treasurer), Jim Hillage, Angie Smith, Barry McNulty, Toni Scarr, Jackie Ralph, Julie Lloyd and Ryan Myint.

Strategic Aim 4: Improve our infrastructure and resources

**Public Benefit**

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives.

**THE RAILWAY LAND  
WILDLIFE TRUST LIMITED  
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST MARCH 2022**

---

**Plans for Future Periods**

The Trust aims to: Increase and consolidate income from hire of the Linklater Pavilion, recruiting people and organisations to the 'Friends of the Railway Land' membership scheme, running paid for activities such as holiday clubs, and holding fundraising events.

Extend our programme of educational activities, specifically the provision of outdoor learning visits for primary and secondary schools; the further development of the 468 project with Lewes schools; and the provision of life long community learning opportunities.

- Further develop the volunteer programme through training and support, and to recruit new volunteers to more diverse roles.
- Provide opportunities for marginalised groups to benefit from engaging with the natural world and making use of the resources on offer at the Linklater Pavilion; specifically, to deliver and develop our work with people struggling with their mental health.
- Work closely with Lewes District Council on the management of the Railway Land Local Nature Reserve.

**Financial review**

Total incoming resources for the year amounted to £181,445 (2021: £107,699). Total resources expended amounted to £146,063 (2021: £84,226). Net surplus for the year amounted to £35,382 (2021: £23,473).

**Recruitment and appointment of trustees**

In accordance with the Articles of Association Trustees are elected by the membership. Half of the Trustees are required to retire annually by rotation and may offer themselves for re-election. Any Trustee co-opted by the Trustee Board during the year are required to stand for re-election at the next Annual General Meeting (AGM). When considering co-opting, the Trustee Board has regard to the requirements of any specialist skills needed.

**Risk management**

The Trustees acknowledge their responsibility to manage risk and have a risk strategy in place which comprises:-

- The maintenance of a risk register;
- An annual review of the risks the charity may face;
- The establishment of systems and procedures to mitigate against those risks identified in each review; and
- The implementation of procedures designed to prevent and potential impact on the charity should those risks materialise.

**THE RAILWAY LAND  
WILDLIFE TRUST LIMITED  
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST MARCH 2022**

---

**Trustees' responsibilities**

The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable laws and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and the incoming resources and application of resources, including the net income or expenditure of the Company for the period. In preparing those financial statements, the Trustees are required to:-

- select suitable accounting policies and then apply them consistently;
- state whether applicable accounting standards have been followed, subject to any material departures and explained in the financial statements;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees must, in determining how amounts are presented within items in the income and expenditure account and balance sheet have regard to the substance of the reported transaction or arrangement in accordance with generally accepted accountancy principles or practice.

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

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

By order of the Board:



M Sawtell - Trustee

Date: 20th October 2022

**INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF**

**THE RAILWAY LAND  
WILDLIFE TRUST LIMITED  
(LIMITED BY GUARANTEE)**

---

I report on the financial statements of the charity for the year ended 31st March 2022, which are set out on pages 10 to 20.

**Responsibilities and basis of report**

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's report**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- (1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- (2) the financial statements do not accord with those accounting records; or
- (3) the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- (4) the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.



Victoria Anderson BA (Hons) FCA DChA  
Chartered Accountant  
Clark Brownscombe  
2 St Andrews Place  
Lewes, East Sussex, BN7 1UP

Date: 28th October 2022

**THE RAILWAY LAND  
WILDLIFE TRUST LIMITED  
(LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31ST MARCH 2022**

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	2022 Total £	2021 Total £
<b>INCOME FROM</b>	3				
Donations and legacies		35,552	-	35,552	16,393
Charitable activities		66,932	72,428	139,360	88,513
Other trading activities		6,525	-	6,525	2,778
Investments		<u>8</u>	<u>-</u>	<u>8</u>	<u>15</u>
<b>TOTAL</b>		<b><u>109,017</u></b>	<b><u>72,428</u></b>	<b><u>181,445</u></b>	<b>107,699</b>
<b>EXPENDITURE ON</b>	4				
Raising funds		3,901	-	3,901	456
Charitable activities		<u>104,303</u>	<u>37,859</u>	<u>142,162</u>	<u>83,770</u>
<b>TOTAL</b>		<b><u>108,204</u></b>	<b><u>37,859</u></b>	<b><u>146,063</u></b>	<b>84,226</b>
Net movement in funds		813	34,569	35,382	23,473
<b>Fund balances at 31st March 2021</b>		<b><u>709,792</u></b>	<b><u>20,896</u></b>	<b><u>730,688</u></b>	<b>707,215</b>
<b>Fund balances at 31st March 2022</b>		<b><u>710,605</u></b>	<b><u>55,465</u></b>	<b><u>766,070</u></b>	<b><u>730,688</u></b>

The detailed 2021 comparative statement of financial activities is reported in note 2.

The notes form part of these financial statements

**THE RAILWAY LAND  
WILDLIFE TRUST LIMITED  
(LIMITED BY GUARANTEE)**

**BALANCE SHEET  
AS AT 31ST MARCH 2022  
COMPANY NUMBER 02313579**

	Note		2022		2021
			£	£	£
<b>FIXED ASSETS</b>					
Tangible fixed assets	7		<b>620,366</b>		<u>631,804</u>
<b>CURRENT ASSETS</b>					
Debtors	8		<b>11,884</b>		2,373
Cash at bank			<u><b>141,825</b></u>		<u>101,442</u>
			<b>153,709</b>		103,815
<b>CREDITORS:</b> Amounts falling due within one year	9		<u><b>(8,005)</b></u>		<u>(4,931)</u>
<b>NET CURRENT ASSETS</b>			<u><b>145,704</b></u>		<u>98,884</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u><b>766,070</b></u>		<u>730,688</u>
<b>FUNDS</b>					
Restricted Funds	11		<b>55,465</b>		20,896
Unrestricted Funds	12		<u><b>710,605</b></u>		<u>709,792</u>
			<u><b>766,070</b></u>		<u>730,688</u>

The company is entitled to exemption from audit conferred by Section 477 of the Companies Act 2006 for the year ended 31st March 2022.

The members have not required the company to obtain an audit of its financial statements in accordance with Section 476 of the Companies Act 2006.

The trustees confirm that they are responsible for:

- a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006,
- b) and preparing financial statements which give a true and fair view of the state of the affairs of the company as at the end of the financial year and of its results for the financial year in accordance with the requirements of Sections 394 and 395, and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved on behalf of the Board of Trustees on 20th October 2022.



M Sawtell - Trustee

The notes form part of these financial statements

**THE RAILWAY LAND  
WILDLIFE TRUST LIMITED  
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2022**

---

**1. Accounting policies**

**a. Basis of Accounting**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102, effective 1 January 2019), hereafter referred to as the Charities SORP (FRS 102).

The Railway Land Wildlife Trust Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods. However, there are no judgements or assumptions that have a significant risk of causing material adjustment.

**b. Funds Held**

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes.

**c. Income**

All income is included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

**THE RAILWAY LAND  
WILDLIFE TRUST LIMITED  
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2022**

---

**d. Expenditure**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**e. Fixed Assets**

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition.

Depreciation is provided on all tangible fixed assets at rates calculated to write off cost less residual value over their expected useful economic lives as follows:

Freehold Land	- none
Pavilion building	- over the length of the lease
Fixtures, fittings and equipment	- 5 years straight line

**f. Debtors**

Trade debtors and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid. Accrued income and tax recoverable are included at the best estimate of the amounts receivable at the balance sheet date.

**g. Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

**h. Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**i. Pensions**

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The costs of the defined contribution scheme are included with the associated staff costs and are allocated to charitable activities. The charity participates in the NEST pension scheme in accordance with meeting auto enrolment responsibilities.

**j. Going Concern**

There are no material uncertainties concerning the charity's ability to continue as a going concern.

**THE RAILWAY LAND  
WILDLIFE TRUST LIMITED  
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2022**

**2. Comparative Statement of Financial Activities**

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	2021 Total £
<b>INCOME FROM</b>			
Donations and legacies	16,393	-	16,393
Charitable activities	57,371	31,142	88,513
Other trading activities	2,778	-	2,778
Investments	<u>15</u>	<u>-</u>	<u>15</u>
<b>TOTAL</b>	<u>76,557</u>	<u>31,142</u>	<u>107,699</u>
<b>EXPENDITURE ON</b>			
Raising funds	456	-	456
Charitable activities	<u>59,123</u>	<u>24,647</u>	<u>83,770</u>
<b>TOTAL</b>	<u>59,579</u>	<u>24,647</u>	<u>84,226</u>
Net movement in funds	16,978	6,495	23,473
<b>Fund balances at 31st March 2020</b>	<u>692,814</u>	<u>14,401</u>	<u>707,215</u>
<b>Fund balances at 31st March 2021</b>	<u>709,792</u>	<u>20,896</u>	<u>730,688</u>

**3. Income**

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	2021 £
<b>Donations and legacies</b>				
Donations and Gift aid	4,163	-	4,163	11,460
Legacy	25,000	-	25,000	-
Membership fees	<u>6,389</u>	<u>-</u>	<u>6,389</u>	4,933
	<u>35,552</u>	<u>-</u>	<u>35,552</u>	16,393
<b>Charitable activities</b>				
Children's activities and school visits	29,683	-	29,683	3,335
Hire of Linklater Pavilion	21,097	-	21,097	4,634
Grants	-	72,428	72,428	31,142
Pandemic aid	<u>16,152</u>	<u>-</u>	<u>16,152</u>	49,402
	<u>66,932</u>	<u>72,428</u>	<u>139,360</u>	88,513
<b>Other trading activities</b>				
Fundraising events	2,684	-	2,684	515
Electricity feed in tariff	3,098	-	3,098	2,133
Sundry income	<u>743</u>	<u>-</u>	<u>743</u>	130
	<u>6,525</u>	<u>-</u>	<u>6,525</u>	2,778
<b>Investments</b>				
Bank interest received	<u>8</u>	<u>-</u>	<u>8</u>	15
<b>Total income</b>	<u>109,017</u>	<u>72,428</u>	<u>181,445</u>	<u>107,699</u>

**THE RAILWAY LAND  
WILDLIFE TRUST LIMITED  
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2022**

4. Expenditure	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	2021 £
<b>Raising funds</b>				
Event costs	<u>3,901</u>	-	<u>3,901</u>	<u>456</u>
<b>Charitable activities</b>				
Cost of charitable activities	13,329	200	13,529	526
Grant related costs	-	17,847	17,847	22,696
Property costs	10,275	3,236	13,511	6,903
Overhead salaries and wages	55,264	16,576	71,840	34,636
Light, heat and power	1,548	-	1,548	481
General insurance	2,365	-	2,365	1,565
Marketing and communication	3,028	-	3,028	1,476
Administration costs	1,759	-	1,759	898
Depreciation	13,548	-	13,548	13,285
Donation to Madagascar project	1,023	-	1,023	-
Building control fees	660	-	660	-
Independent examination fee	<u>1,504</u>	-	<u>1,504</u>	<u>1,304</u>
	<u>104,303</u>	<u>37,859</u>	<u>142,162</u>	<u>83,770</u>
<b>Total expenditure</b>	<u>108,204</u>	<u>37,859</u>	<u>146,063</u>	<u>84,226</u>
5. Staff Costs			2022 £	2021 £
Wages and salaries			68,562	44,095
Social security			470	-
Pension costs			<u>2,808</u>	<u>897</u>
			<u>71,840</u>	<u>44,992</u>

The average number of employees during the year was 4 (2021: 4). No employees received remuneration in excess of £60,000 p.a.

The key management personnel of the company comprise the trustees and the Programme Coordinator. The total employee benefits of the key management personnel were £34,959 (2021: £20,447).

No remuneration was paid to any of the Trustees during the year. During the year no expenses were reimbursed to any Trustee.

**THE RAILWAY LAND  
WILDLIFE TRUST LIMITED  
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2022**

**6. Net income**

	2022	2021
	£	£
Net income is stated after charging:		
Depreciation	13,548	13,285
Independent examiners remuneration	<u>1,504</u>	<u>1,304</u>

**7. Fixed Assets**

	Freehold Land	Pavilion Building	Fixtures, Fittings and Equipment	Total
	£	£	£	£
<b>Cost</b>				
At 1st April 2021	3,530	757,547	36,056	797,133
Additions	<u>-</u>	<u>-</u>	<u>2,110</u>	<u>2,110</u>
At 31st March 2022	<u>3,530</u>	<u>757,547</u>	<u>38,166</u>	<u>799,243</u>
<b>Depreciation</b>				
At 1st April 2021	-	130,684	34,645	165,329
Charge for the year	<u>-</u>	<u>12,638</u>	<u>910</u>	<u>13,548</u>
At 31st March 2022	<u>-</u>	<u>143,322</u>	<u>35,555</u>	<u>178,877</u>
<b>Net Book Value</b>				
At 31st March 2022	<u>3,530</u>	<u>614,325</u>	<u>2,611</u>	<u>620,366</u>
At 31st March 2021	<u>3,530</u>	<u>626,863</u>	<u>1,411</u>	<u>631,804</u>

There is a legal charge dated 13 November 2012 in favour of Viridor Credits in respect of the building known as “The Linklater Pavilion”. This was a condition of the funding provided by Viridor Credits to ensure compliance with the Land Communities Fund (LCF) Regulations and is designed to ensure the “The Linklater Pavilion” remains in compliance in terms of the management of LCF funded assets only.

**8. Debtors**

	2022	2021
	£	£
Trade debtors	3,160	795
Other debtors	7,055	650
Prepayments	<u>1,669</u>	<u>928</u>
	<u>11,884</u>	<u>2,373</u>

**THE RAILWAY LAND  
WILDLIFE TRUST LIMITED  
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2022**

**9. Creditors: Amounts falling due within one year**

	2022	2021
	£	£
Trade creditors	4,960	1,329
Other taxes and social security costs	-	1,240
Other creditors	1,605	1,112
Accruals and deferred income	<u>1,440</u>	<u>1,250</u>
	<b><u>8,005</u></b>	<b><u>4,931</u></b>

**10. Analysis of Net Assets between Funds**

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Fixed assets	620,366	-	620,366	631,804
Current assets	98,244	55,465	153,709	103,815
Creditors: amounts falling due within one year	<u>(8,005)</u>	<u>-</u>	<u>(8,005)</u>	<u>(4,931)</u>
	<b><u>710,605</u></b>	<b><u>55,465</u></b>	<b><u>766,070</u></b>	<b><u>730,688</u></b>

**Analysis of Net Assets between Funds (Prior year)**

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Fixed assets	631,804	-	631,804	645,089
Current assets	82,919	20,896	103,815	67,276
Creditors: amounts falling due within one year	<u>(4,931)</u>	<u>-</u>	<u>(4,931)</u>	<u>(5,150)</u>
	<b><u>709,792</u></b>	<b><u>20,896</u></b>	<b><u>730,688</u></b>	<b><u>707,215</u></b>

**THE RAILWAY LAND  
WILDLIFE TRUST LIMITED  
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2022**

**11. Restricted Funds**

	1st April 2021	Income	Expenditure	At 31st March 2022
	£	£	£	£
Chalk Cliff Trust	1,400	5,200	(5,758)	842
Sussex Community Foundation	1,910	4,665	(1,910)	4,665
Ernest Kleinwort Charitable Trust	2,500	-	(2,500)	-
Active Access	1,676	-	(1,676)	-
Southover Manor General	2,544	-	(615)	1,929
Ninevah Trust	2,000	-	(2,000)	-
Postcode Lottery	8,866	-	(8,866)	-
Youth Action Fund	-	1,075	(548)	527
Awards for All	-	9,960	(7,998)	1,962
NLHF Changing Chalk	-	159	(159)	-
Cares Project	-	4,000	(3,230)	770
HAF	-	800	-	800
Reaching Communities	-	38,959	-	38,959
CIL	-	<u>7,610</u>	<u>(2,599)</u>	<u>5,011</u>
	<u>20,896</u>	<u>72,428</u>	<u>(37,859)</u>	<u>55,465</u>

**Restricted Funds (Prior year)**

	1st April 2020	Income	Expenditure	At 31st March 2021
	£	£	£	£
Chalk Cliff Trust	1,400	-	-	1,400
Sussex Community Foundation	2,943	2,400	(3,433)	1,910
Ernest Kleinwort Charitable Trust	5,000	-	(2,500)	2,500
Sussex Downs National Park	-	2,780	(2,780)	-
Lloyds Enable	3,382	-	(3,382)	-
Ninevah Trust	-	2,400	(400)	2,000
Active Access	1,676	-	-	1,676
Postcode Lottery	-	16,364	(7,498)	8,866
Southover Manor General	-	3,000	(456)	2,544
CIL	-	<u>4,198</u>	<u>(4,198)</u>	-
	<u>14,401</u>	<u>31,142</u>	<u>(24,647)</u>	<u>20,896</u>

Chalk Cliff Trust – for the Railway Land Recovery project, coordinating volunteers to undertake practical tasks reinstating areas of the nature reserve impacted by increased footfall during the lockdowns.

Sussex Community Foundation – for our Wellbeing in Nature mental health project

Ernest Kleinwort Charitable Trust – for improvements to Chilly Brook and a pond dipping platform

Active Access – for visits from schools in the Newhaven area, using public transport or active travel.

**THE RAILWAY LAND  
WILDLIFE TRUST LIMITED  
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2022**

Southover Manor General Educational Trust - for resources for the Lewes Outdoor Learning project

Ninevah Trust – to subsidise visits for the Lewes Outdoor Learning project

Postcode Lottery – for our Wellbeing in Nature mental health project

Youth Action Fund – for 16-25 year olds to gain experience in both practical conservation and the workings of an environmental charity

Awards for All - for our Wellbeing in Nature mental health project

NLHF Changing Chalk – for RLWT’s element of the Changing Chalk partnership, the Creating Connections project, including the recruitment of Chalk Life Rangers

Cares Project – (should be Ouse Valley CARES) – trial activities for the development phase of a Climate Action project led by SDNPA

HAF – for subsidised places on our holiday clubs

Reaching Communities – for the Blue / Green Infrastructure project, working with young people and local organisations to raise awareness of Blue – Green Infrastructure and the benefits it brings communities

CIL – improvements to the water meadows, contribution towards the dipping platform, improvements to paths

**12. Unrestricted funds**

	<b>At 1st April 2021</b>	<b>Income</b>	<b>Expenditure</b>	<b>At 31st March 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General	<u>709,792</u>	<u>109,017</u>	<u>(108,204)</u>	<u>710,605</u>

**Unrestricted funds (Prior year)**

	<b>At 1st April 2020</b>	<b>Income</b>	<b>Expenditure</b>	<b>At 31st March 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General	<u>692,814</u>	<u>76,557</u>	<u>(59,579)</u>	<u>709,792</u>

**13. Statutory Information**

The Company is a private company, limited by guarantee. Members have a liability not exceeding £1 each in the event of a winding up. The company is registered in England and Wales and the registered number and registered office address can be found on the Legal and Administrative information page.

**THE RAILWAY LAND  
WILDLIFE TRUST LIMITED  
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2022**

---

**14. Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied exclusively to charitable purposes.