

RUNCORN LOCKS RESTORATION SOCIETY

England & Wales · Charity number 1170027

Details

Other names	UNLOCK RUNCORN
Status	Registered
Legal form	CIO
Registered	2016-11-03
Register	View on the Charity Commission register

Contact

Address	119 Oxford Road Runcorn WA7 4PA
Phone	07870284360
Email	runcornlocksrestorationsociety@gmail.com
Website	www.unlockruncorn.org

Activities

Objects: "TO FURTHER THE PRESERVATION, CONSERVATION, RESTORATION AND MAINTAINANCE OF THE LINK BETWEEN THE BRIDGEWATER AND MANCHESTER SHIP CANAL'S AND TO PROMOTE AND STIMULATE PUBLIC INTEREST IN AND ENCOURAGE THE FULLEST APPROPRIATE USE BY THE PUBLIC OF, THE WHOLE CANAL LINK AND ITS ENVIRONS")

Activities: We have had Community Information Events and enhanced our Information hub/visitors centre. We have undertaken surveys and research applied to various sources to support our work.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Environment/conservation/heritage, Economic/community Development/employment, Recreation
- **Who:** The General Public/mankind

Geography

- Halton

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£24,393	£20,896	-	-
2023-12-31	£586	£2,443	-	-
2022-12-31	£33,648	£35,146	-	-
2021-12-31	£30,966	£27,697	-	-
2020-12-31	£33,244	£33,089	-	-

Trustees

Name	Role	Appointed
Graham Wallace	Chair	2016-11-05
Anne Lewis		2016-11-05
David Steele		2020-07-06
OLIVER FERGUSON		2016-11-05
Susan Stapleton		2019-02-25

RUNCORN LOCKS RESTORATION SOCIETY

England & Wales - Charity number 1170027

Accounts

CHARITY REGISTRATION NUMBER: 1170027

Runcorn Locks Restoration Society
Unaudited Financial Statements
31 December 2024

AGP

Chartered accountants
Sycamore House
Sutton Quays Business Park
Sutton Weaver
Runcorn
Cheshire
WA7 3EH

Runcorn Locks Restoration Society

Financial Statements

Year ended 31 December 2024

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Runcorn Locks Restoration Society

Trustees' Annual Report

Year ended 31 December 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2024.

Reference and administrative details

Registered charity name Runcorn Locks Restoration Society
Charity registration number 1170027
Principal office 119 Oxford Road
Runcorn
Cheshire
WA7 4PA

The trustees

Mr G Wallace
Mr D Steele
Mr J D Woodward North
Mrs S Stapleton
Mrs A Lewis
Mr N Hutchinson
Mr O Ferguson

Independent examiner Simon McLean FCA
Sycamore House
Sutton Quays Business Park
Sutton Weaver
Runcorn
Cheshire
WA7 3EH

Structure, governance and management

The charity is constituted by association.

The trustees are appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. All RLRS trustees on becoming a trustee are provided with a copy of the guidance issued by the charity commission on public benefit and are required to sign an acceptance of regard.

Runcorn Locks Restoration Society

Trustees' Annual Report *(continued)*

Year ended 31 December 2024

Objectives and activities

The purpose of the charity is to further the preservation conservation, restoration and maintenance of the link between Bridgewater and Manchester Ship canals and to promote and stimulate public interest in and encourage the fullest appropriate use by the public of, the whole canal and its environs.

Work at the charity's H.Q. continued through 2024 and the community garden was maintained during this period.

The charity received Area Forum funding from Halton Borough Council to conduct an archaeological dig to uncover parts of the original canal network and stimulate interest in the charity.

Work also began on the Town Improvement Plan (TIP) grant with the appointment of a Project Manager and commencement of design and procurement activities.

Achievements and performance

The charity continued to work to its object of reconnecting the Bridgewater canal to the canal network. This will benefit the town and the wider community by creating jobs and promoting tourism, thus helping to regenerate Runcorn Town.

RLRS volunteers continue to support the charity with general maintenance of the area. Volunteers also supported aspects of the grant funded work.

Financial review

In the year ended 31 December 2024 the charity's incoming resources exceeded its outgoing resources by £3,497, leaving reserves in surplus by £5,183, all of which are unrestricted funds.

Our financial position is stable, although fundraising has been limited throughout the year. However, we are using all our resources to recruit new members and identify new revenue streams.

Reserves policy

It is the policy of the trustees going forward is to hold money in reserve for unforeseen expenditure. This policy will come into effect when our reserves improve.

Plans for future periods

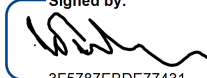
RLRS are certain about our future. We have clear aims and objectives to ensure our future as a charity.

Runcorn Locks Restoration Society

Trustees' Annual Report *(continued)*

Year ended 31 December 2024

The trustees' annual report was approved on 18 March 2025 and signed on behalf of the board of trustees by:

Signed by:

3F5787EBDE77431...
Mr G Wallace
Trustee

Runcorn Locks Restoration Society

Independent Examiner's Report to the Trustees of Runcorn Locks Restoration Society

Year ended 31 December 2024

I report to the trustees on my examination of the financial statements of Runcorn Locks Restoration Society ('the charity') for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do 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.

Signed by:

Simon McLean

6AD78B16CCE24D4...
Simon McLean FCA
Independent Examiner

AGP Chartered Accountants
Sycamore House
Sutton Quays Business Park
Sutton Weaver
Runcorn
Cheshire
WA7 3EH

18 March 2025

Runcorn Locks Restoration Society

Statement of Financial Activities

Year ended 31 December 2024

		2024		2023	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	6,162	18,153	24,315	584
Investment income	5	78	—	78	2
Total income		<u>6,240</u>	<u>18,153</u>	<u>24,393</u>	<u>586</u>
Expenditure					
Expenditure on charitable activities	6,7	2,743	18,153	20,896	2,443
Total expenditure		<u>2,743</u>	<u>18,153</u>	<u>20,896</u>	<u>2,443</u>
Net income/(expenditure) and net movement in funds					
		<u>3,497</u>	<u>—</u>	<u>3,497</u>	<u>(1,857)</u>
Reconciliation of funds					
Total funds brought forward		1,686	—	1,686	3,543
Total funds carried forward		<u>5,183</u>	<u>—</u>	<u>5,183</u>	<u>1,686</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 13 form part of these financial statements.

Runcorn Locks Restoration Society

Statement of Financial Position

31 December 2024

	Note	2024		2023	
		£	£	£	£
Current assets					
Cash at bank and in hand		8,017		2,886	
Creditors: amounts falling due within one year	10	<u>2,834</u>		<u>1,200</u>	
Net current assets			<u>5,183</u>		<u>1,686</u>
Total assets less current liabilities			<u>5,183</u>		<u>1,686</u>
Net assets			<u><u>5,183</u></u>		<u><u>1,686</u></u>
Funds of the charity					
Unrestricted funds			<u>5,183</u>		<u>1,686</u>
Total charity funds	12		<u><u>5,183</u></u>		<u><u>1,686</u></u>

These financial statements were approved by the board of trustees and authorised for issue on 18 March 2025, and are signed on behalf of the board by:

Signed by:

 3F5787EBDE77431...
 Mr G Wallace
 Trustee

The notes on pages 7 to 13 form part of these financial statements.

Runcorn Locks Restoration Society

Notes to the Financial Statements

Year ended 31 December 2024

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 119 Oxford Road, Runcorn, Cheshire, WA7 4PA.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Runcorn Locks Restoration Society

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Runcorn Locks Restoration Society

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Government grants *(continued)*

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Runcorn Locks Restoration Society

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	5,544	–	5,544
Grants			
Government grant income	–	18,153	18,153
Subscriptions			
Membership fees	618	–	618
	<u>6,162</u>	<u>18,153</u>	<u>24,315</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	19	–	19
Grants			
Government grant income	–	–	–
Subscriptions			
Membership fees	565	–	565
	<u>584</u>	<u>–</u>	<u>584</u>

5. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	<u>78</u>	<u>78</u>	<u>2</u>	<u>2</u>

Runcorn Locks Restoration Society

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Direct charitable activities	1,843	18,031	19,874
Support costs	900	122	1,022
	<u>2,743</u>	<u>18,153</u>	<u>20,896</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Direct charitable activities	1,963	–	1,963
Support costs	480	–	480
	<u>2,443</u>	<u>–</u>	<u>2,443</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Direct charitable activities	19,874	–	19,874	1,963
Governance costs	–	1,022	1,022	480
	<u>19,874</u>	<u>1,022</u>	<u>20,896</u>	<u>2,443</u>

8. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>900</u>	<u>480</u>

9. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

No trustee expenses have been incurred during the year.

Runcorn Locks Restoration Society

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

10. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	997	1,200
Social security and other taxes	1,837	–
	<u>2,834</u>	<u>1,200</u>

11. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2024	2023
	£	£
Recognised in income from donations and legacies:		
Government grants income	<u>18,153</u>	<u>–</u>

12. Analysis of charitable funds

Unrestricted funds

	At 1 Jan 2024	Income	Expenditure	At 31 Dec 2024
	£	£	£	£
General funds	<u>1,686</u>	<u>6,240</u>	<u>(2,743)</u>	<u>5,183</u>

	At 1 Jan 2023	Income	Expenditure	At 31 Dec 2023
	£	£	£	£
General funds	<u>3,543</u>	<u>586</u>	<u>(2,443)</u>	<u>1,686</u>

Restricted funds

	At 1 Jan 2024	Income	Expenditure	At 31 Dec 2024
	£	£	£	£
Restricted Funds	<u>–</u>	<u>18,153</u>	<u>(18,153)</u>	<u>–</u>

	At 1 Jan 2023	Income	Expenditure	At 31 Dec 2023
	£	£	£	£
Restricted Funds	<u>–</u>	<u>–</u>	<u>–</u>	<u>–</u>

Restricted funds relate to project management support for Runcorn Old Town investment plan.

Runcorn Locks Restoration Society

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

13. Analysis of net assets between funds

	Unrestricted Funds	Total Funds
	£	£
Current assets	8,017	8,017
Creditors less than 1 year	(2,834)	(2,834)
Net assets	<u>5,183</u>	<u>5,183</u>
	Unrestricted Funds	Total Funds
	£	£
Current assets	2,875	2,875
Creditors less than 1 year	(1,200)	(1,200)
Net assets	<u>1,675</u>	<u>1,675</u>

Runcorn Locks Restoration Society

Management Information

Year ended 31 December 2024

The following pages do not form part of the financial statements.

Runcorn Locks Restoration Society**Detailed Statement of Financial Activities****Year ended 31 December 2024**

	2024	2023
	£	£
Income and endowments		
Donations and legacies		
Donations	5,544	19
Government grant income	18,153	–
Membership fees	618	565
	<u>24,315</u>	<u>584</u>
Investment income		
Bank interest receivable	78	2
	<u>78</u>	<u>2</u>
Total income	<u>24,393</u>	<u>586</u>
Expenditure		
Expenditure on charitable activities		
<i>Activities undertaken directly</i>		
Salary Costs	8,302	–
Equipment, repairs and maintenance	1,754	–
Insurance	517	627
Other motor/travel costs	25	–
Project development	7,875	–
Computer & office costs	905	756
Marketing & Webhosting	361	281
Bank charges	62	62
Membership fees	73	237
	<u>19,874</u>	<u>1,963</u>
Governance costs		
Governance costs - accountancy fees	1,022	480
	<u>1,022</u>	<u>480</u>
Total expenditure	<u>20,896</u>	<u>2,443</u>
Net income/(expenditure)	<u>3,497</u>	<u>(1,857)</u>

RUNCORN LOCKS RESTORATION SOCIETY

England & Wales - Charity number 1170027

Accounts

CHARITY REGISTRATION NUMBER: 1170027

Runcorn Locks Restoration Society
Unaudited Financial Statements
31 December 2023

AGP

Chartered accountants
Sycamore House
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Runcorn Locks Restoration Society

Financial Statements

Year ended 31 December 2023

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Runcorn Locks Restoration Society

Trustees' Annual Report

Year ended 31 December 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2023.

Reference and administrative details

Registered charity name Runcorn Locks Restoration Society

Charity registration number 1170027

Principal office 119 Oxford Road
Runcorn
Cheshire
WA7 4PA

The trustees

Mr G Wallace
Mr D Steele
Mr J D Woodward North
Mrs S Stapleton
Mrs A Lewis
Mr N Hutchinson
Mr O Ferguson
Mrs J Dunn (Resigned 23 November 2023)

Independent examiner Simon McLean FCA
Sycamore House
Sutton Quays Business Park
Sutton Weaver
Runcorn
Cheshire
WA7 3EH

Structure, governance and management

The charity is constituted by association.

The trustees are appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. All RLRS trustees on becoming a trustee are provided with a copy of the guidance issued by the charity commission on public benefit and are required to sign an acceptance of regard.

Runcorn Locks Restoration Society

Trustees' Annual Report *(continued)*

Year ended 31 December 2023

Objectives and activities

The purpose of the charity is to further the preservation conservation, restoration and maintenance of the link between Bridgewater and Manchester Ship canals and to promote and stimulate public interest in and encourage the fullest appropriate use by the public of, the whole canal and its environs.

Work at the charity's H.Q. continued through 2023 and the community garden was maintained during this period.

The engineering and consultancy work funded by Liverpool City Region (LCR) relating to the canal project was completed this year.

The charity's application for Levelling Up funding from central government Via Halton Borough Council's Town Improvement Plan was completed. This involved compiling a detailed business case for review by central government.

Achievements and performance

The charity continued to work to its object of reconnecting the Bridgewater canal to the canal network. This will benefit the town and the wider community by creating jobs and promoting tourism, thus helping to regenerate Runcorn Town.

The charity's application for Levelling Up funding from central government via Halton Borough Council's Town Improvement Plan was successful. Preparatory work has begun and the project will commence in 2024.

RLRS are run wholly by volunteers. We do not have any paid staff. All our achievements are gained by our volunteers.

Financial review

In the year ended 31 December 2023 the charity's outgoing resources exceeded its incoming resources by £1,857, leaving reserves in surplus by £1,686, all of which are unrestricted funds.

Our financial position is stable, although fundraising has been limited throughout the year. However, we are using all our resources to recruit new members and identify new revenue streams.

Reserves policy

It is the policy of the trustees going forward is to hold money in reserve for unforeseen expenditure. This policy will come into effect when our reserves improve.

Plans for future periods


RLRS are certain about our future. We have clear aims and objectives to ensure our future as a charity.

Runcorn Locks Restoration Society

Trustees' Annual Report *(continued)*

Year ended 31 December 2023

The trustees' annual report was approved on 17 July 2024 and signed on behalf of the board of trustees by:

Signed by:

3F5787EBDE77431...

Mr G Wallace
Trustee

Runcorn Locks Restoration Society

Independent Examiner's Report to the Trustees of Runcorn Locks Restoration Society

Year ended 31 December 2023

I report to the trustees on my examination of the financial statements of Runcorn Locks Restoration Society ('the charity') for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do 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.

Signed by:

Simon McLean

6AD78B16CCE24D4...

Simon McLean FCA
Independent Examiner

Sycamore House
Sutton Quays Business Park
Sutton Weaver
Runcorn
Cheshire
WA7 3EH

17 July 2024

Runcorn Locks Restoration Society

Statement of Financial Activities

Year ended 31 December 2023

	Note	2023		2022
		Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	584	584	40,616
Investment income	5	2	2	–
Total income		<u>586</u>	<u>586</u>	<u>40,616</u>
Expenditure				
Expenditure on charitable activities	6,7	<u>2,443</u>	<u>2,443</u>	<u>42,729</u>
Total expenditure		<u>2,443</u>	<u>2,443</u>	<u>42,729</u>
Net expenditure and net movement in funds		<u>(1,857)</u>	<u>(1,857)</u>	<u>(2,113)</u>
Reconciliation of funds				
Total funds brought forward		<u>3,543</u>	<u>3,543</u>	<u>5,656</u>
Total funds carried forward		<u>1,686</u>	<u>1,686</u>	<u>3,543</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 12 form part of these financial statements.

Runcorn Locks Restoration Society

Statement of Financial Position

31 December 2023

	Note	2023		2022	
		£	£	£	£
Current assets					
Debtors	10	–		6,967	
Cash at bank and in hand		2,886		4,663	
		<u>2,886</u>		<u>11,630</u>	
Creditors: amounts falling due within one year	11	<u>1,200</u>		<u>8,087</u>	
Net current assets			<u>1,686</u>		<u>3,543</u>
Total assets less current liabilities			<u>1,686</u>		<u>3,543</u>
Net assets			<u><u>1,686</u></u>		<u><u>3,543</u></u>
Funds of the charity					
Unrestricted funds			<u>1,686</u>		<u>3,543</u>
Total charity funds	13		<u><u>1,686</u></u>		<u><u>3,543</u></u>

These financial statements were approved by the board of trustees and authorised for issue on 17 July 2024, and are signed on behalf of the board by:

Signed by:

 3F5787EBDE77431...
 Mr G Wallace
 Trustee

The notes on pages 7 to 12 form part of these financial statements.

Runcorn Locks Restoration Society

Notes to the Financial Statements

Year ended 31 December 2023

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 119 Oxford Road, Runcorn, Cheshire, WA7 4PA.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Runcorn Locks Restoration Society

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Runcorn Locks Restoration Society

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Government grants *(continued)*

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Runcorn Locks Restoration Society

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	19	–	19
Grants			
Government grant income	–	–	–
Subscriptions			
Membership fees	565	–	565
	<u>584</u>	<u>–</u>	<u>584</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	3,680	–	3,680
Grants			
Government grant income	1,596	34,835	36,431
Subscriptions			
Membership fees	505	–	505
	<u>5,781</u>	<u>34,835</u>	<u>40,616</u>

5. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	<u>2</u>	<u>2</u>	<u>–</u>	<u>–</u>

Runcorn Locks Restoration Society

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Direct charitable activities	1,963	–	1,963
Support costs	480	–	480
	<u>2,443</u>	<u>–</u>	<u>2,443</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Direct charitable activities	7,174	34,835	42,009
Support costs	720	–	720
	<u>7,894</u>	<u>34,835</u>	<u>42,729</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Direct charitable activities	1,963	–	1,963	42,009
Governance costs	–	480	480	720
	<u>1,963</u>	<u>480</u>	<u>2,443</u>	<u>42,729</u>

8. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>480</u>	<u>720</u>

9. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

No trustee expenses have been incurred during the year.

10. Debtors

	2023 £	2022 £
Prepayments and accrued income	<u>–</u>	<u>6,967</u>

Runcorn Locks Restoration Society

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

11. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	<u>1,200</u>	<u>8,087</u>

12. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2023	2022
	£	£
Recognised in income from donations and legacies:		
Government grants income	<u>–</u>	<u>36,431</u>

13. Analysis of charitable funds

Unrestricted funds

	At 1 Jan 2023	Income	Expenditure	At 31 Dec 2023
	£	£	£	£
General funds	<u>3,543</u>	<u>586</u>	<u>(2,443)</u>	<u>1,686</u>

	At 1 Jan 2022	Income	Expenditure	At 31 Dec 2022
	£	£	£	£
General funds	<u>5,656</u>	<u>5,781</u>	<u>(7,894)</u>	<u>3,543</u>

14. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Current assets	2,875	–	2,875
Creditors less than 1 year	(1,200)	–	(1,200)
Net assets	<u>1,675</u>	<u>–</u>	<u>1,675</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Current assets	4,663	6,967	11,630
Creditors less than 1 year	(1,120)	(6,967)	(8,087)
Net assets	<u>3,543</u>	<u>–</u>	<u>3,543</u>

Runcorn Locks Restoration Society

Management Information

Year ended 31 December 2023

The following pages do not form part of the financial statements.

Runcorn Locks Restoration Society

Detailed Statement of Financial Activities

Year ended 31 December 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Donations	19	3,680
Government grant income	–	36,431
Membership fees	565	505
	<u>584</u>	<u>40,616</u>
Investment income		
Bank interest receivable	2	–
	<u>2</u>	<u>–</u>
Total income	<u>586</u>	<u>40,616</u>
Expenditure		
Expenditure on charitable activities		
Equipment, Repairs and maintenance	–	2,151
Insurance	627	610
Other motor/travel costs	–	108
Project development	–	35,235
Computer & office costs	756	1,274
Marketing & web hosting costs	281	2,087
Bank charges	62	73
Fundraising costs	–	471
Membership fees	237	–
	<u>1,963</u>	<u>42,009</u>
Governance costs		
Governance costs – accountancy fees	480	720
	<u>480</u>	<u>720</u>
Total expenditure	<u>2,443</u>	<u>42,729</u>
Net expenditure	<u>(1,857)</u>	<u>(2,113)</u>

RUNCORN LOCKS RESTORATION SOCIETY

England & Wales - Charity number 1170027

Accounts

CHARITY REGISTRATION NUMBER: 1170027

Runcorn Locks Restoration Society
Unaudited Financial Statements
31 December 2022

AGP

Chartered accountants
Sycamore House
Sutton Quays Business Park
Sutton Weaver
Runcorn
Cheshire
WA7 3EH

Runcorn Locks Restoration Society

Financial Statements

Year ended 31 December 2022

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Statement of financial position	6
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Runcorn Locks Restoration Society

Trustees' Annual Report

Year ended 31 December 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2022.

Reference and administrative details

Registered charity name Runcorn Locks Restoration Society
Charity registration number 1170027
Principal office 119 Oxford Road
Runcorn
Cheshire
WA7 4PA

The trustees

Mr G Wallace
Mr D Steele
Mr J D Woodward North
Mrs S Stapleton
Mrs A Lewis
Mr N Hutchinson
Mr O Ferguson
Mr S Illage
Mr M Curbishley
Mrs J Dunn

Independent examiner Simon McLean FCA
Sycamore House
Sutton Quays Business Park
Sutton Weaver
Runcorn
Cheshire
WA7 3EH

Structure, governance and management

The charity is constituted by association.

The trustees are appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. All RLRs trustees on becoming a trustee are provided with a copy of the guidance issued by the charity commission on public benefit and are required to sign an acceptance of regard.

Runcorn Locks Restoration Society

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

Objectives and activities

The purpose of the charity is to further the preservation conservation, restoration and maintenance of the link between Bridgewater and Manchester Ship canals and to promote and stimulate public interest in and encourage the fullest appropriate use by the public of, the whole canal and its environs.

Work at our HQ has now resumed following the restrictions caused by the covid pandemic. The community garden project is progressing, using funds from a local government grant. We have also received funds from L.C.R. to carry out engineering and consultancy work on the canal project, this work is ongoing. We have also applied for grant money through H.B.C. under the government levelling up scheme.

Achievements and performance

Work is ongoing to reopen the canal to the rest of the canal system which will benefit the town and the wider community by creating jobs and promoting tourism, helping to regenerate Runcorn town. The application for the levelling up grant from central government is progressing well. Runcorn Locks Restoration Society were commissioned by the local authority to produce a business case which was submitted in October 2023. Fundraising is still proving difficult in the wake of COVID.

We have not quite achieved all our objectives we set ourselves for the year, due to the pandemic restrictions.

RLRS are run wholly by volunteers. We do not have any paid staff. All our achievements are gained by our volunteers.

Financial review

In the year ended 31 December 2022 the charity's outgoing resources exceeded its incoming resources by £2,113, leaving reserves in surplus by £3,543, all of which are unrestricted funds.

Funds to the society come from associate members annual subscriptions, Donations from groups that we give guided walks and presentations to. Grants we apply for, and the general public at events etc.

Our financial position is stable. Fundraising has been difficult due to the pandemic, however we are using all our resources to improve the growth of the charity.

Reserves policy

It is the policy of the trustees going forward is to hold money in reserve for unforeseen expenditure. This policy will come into effect when our reserves improve.

Plans for future periods


RLRS are certain about our future. We have clear aims and objectives to ensure our future as a charity.

Runcorn Locks Restoration Society

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

The trustees' annual report was approved on 27 March 2024 and signed on behalf of the board of trustees by:


722165ED675E473...

Mr G Wallace
Trustee

Runcorn Locks Restoration Society

Independent Examiner's Report to the Trustees of Runcorn Locks Restoration Society

Year ended 31 December 2022

I report to the trustees on my examination of the financial statements of Runcorn Locks Restoration Society ('the charity') for the year ended 31 December 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do 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.


6AD78B16CCE24D4...

Simon McLean FCA
Independent Examiner

Sycamore House
Sutton Quays Business Park
Sutton Weaver
Runcorn
Cheshire
WA7 3EH

27 March 2024

Runcorn Locks Restoration Society

Statement of Financial Activities

Year ended 31 December 2022

		Unrestricted funds £	2022 Restricted funds £	Total funds £
Income and endowments				
Donations and legacies	4	5,781	34,835	40,616
Total income		<u>5,781</u>	<u>34,835</u>	<u>40,616</u>
Expenditure				
Expenditure on charitable activities	5,6	7,894	34,835	42,729
Total expenditure		<u>7,894</u>	<u>34,835</u>	<u>42,729</u>
Net expenditure and net movement in funds		<u>(2,113)</u>	—	<u>(2,113)</u>
Reconciliation of funds				
Total funds brought forward		5,656	—	5,656
Total funds carried forward		<u>3,543</u>	—	<u>3,543</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 11 form part of these financial statements.

Runcorn Locks Restoration Society

Statement of Financial Position

31 December 2022

	Note	£	2022 £
Current assets			
Debtors	9	6,967	
Cash at bank and in hand		4,663	
		<u>11,630</u>	
Creditors: amounts falling due within one year	10	8,087	
Net current assets			<u>3,543</u>
Total assets less current liabilities			<u>3,543</u>
Net assets			<u><u>3,543</u></u>
Funds of the charity			
Unrestricted funds			<u>3,543</u>
Total charity funds	12		<u><u>3,543</u></u>

These financial statements were approved by the board of trustees and authorised for issue on 27 March 2024, and are signed on behalf of the board by:

DocuSigned by:

 722165ED675E473...

Mr G Wallace
Trustee

The notes on pages 7 to 11 form part of these financial statements.

Runcorn Locks Restoration Society

Notes to the Financial Statements

Year ended 31 December 2022

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 119 Oxford Road, Runcorn, Cheshire, WA7 4PA.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Runcorn Locks Restoration Society

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Runcorn Locks Restoration Society

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

3. Accounting policies *(continued)*

Government grants *(continued)*

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Runcorn Locks Restoration Society

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	3,680	–	3,680
Grants			
Government grant income	1,596	34,835	36,431
Subscriptions			
Membership fees	505	–	505
	<u>5,781</u>	<u>34,835</u>	<u>40,616</u>

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Direct charitable activities	7,174	34,835	42,009
Support costs	720	–	720
	<u>7,894</u>	<u>34,835</u>	<u>42,729</u>

6. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2022 £
Direct charitable activities	42,009	–	42,009
Governance costs	–	720	720
	<u>42,009</u>	<u>720</u>	<u>42,729</u>

7. Independent examination fees

	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>720</u>

8. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

During the year Mr S Illage, who is a trustee, charged the company £35,235 for the provision of project management support.

Runcorn Locks Restoration Society

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

9. Debtors

	2022
	£
Prepayments and accrued income	<u>6,967</u>

10. Creditors: amounts falling due within one year

	2022
	£
Accruals and deferred income	<u>8,087</u>

11. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2022
	£
Recognised in income from donations and legacies:	
Government grants income	<u>36,431</u>

12. Analysis of charitable funds

Unrestricted funds

	At 1 Jan 2022	Income	Expenditure	At 31 Dec 2022
	£	£	£	£
General funds	<u>5,656</u>	<u>5,781</u>	<u>(7,894)</u>	<u>3,543</u>

Restricted funds

	At 1 Jan 2022	Income	Expenditure	At 31 Dec 2022
	£	£	£	£
Restricted Funds	<u>–</u>	<u>34,835</u>	<u>(34,835)</u>	<u>–</u>

Restricted funds relate to project management support for Runcorn Old Town investment plan.

13. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Current assets	4,663	6,967	11,630
Creditors less than 1 year	<u>(1,120)</u>	<u>(6,967)</u>	<u>(8,087)</u>
Net assets	<u>3,543</u>	<u>–</u>	<u>3,543</u>

Runcorn Locks Restoration Society

Management Information

Year ended 31 December 2022

The following pages do not form part of the financial statements.

Runcorn Locks Restoration Society**Detailed Statement of Financial Activities****Year ended 31 December 2022**

	2022
	£
Income and endowments	
Donations and legacies	
Donations	3,680
Government grant income	36,431
Membership fees	505
	<u>40,616</u>
Total income	<u>40,616</u>
Expenditure	
Expenditure on charitable activities	
Equipment, repairs & maintenance	2,151
Insurance	610
Other motor/travel costs	108
Project development	35,235
Computer & office costs	1,274
Marketing & webhosting costs	2,087
Bank charges	73
Fundraising costs	471
	<u>42,009</u>
Governance costs	
Governance costs - accountancy fees	720
	<u>42,729</u>
Total expenditure	<u>42,729</u>
Net expenditure	<u>(2,113)</u>

RUNCORN LOCKS RESTORATION SOCIETY

England & Wales - Charity number 1170027

Accounts

	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21
Income from subs	£115.00	£15.00	£40.00	£65.00	£65.00	£35.00	£25.00	£5.00	£5.00	£-
Income from donations	£20.00	£5.00	£20.00	£88.87	£31.25	£720.00	£309.70	£1,021.73	£283.25	£1,049.61
Income from events						£665.20				
Income miscellaneous						£250.07				
Income from AFG								£979.99		
Income from SIF	£1,753.60		£18,532.82					£4,080.00		£-
Expenditure										
Expenditure petty cash	£-	£-	£10.19	£20.47	£28.94	£19.95	£29.76	£43.90	£-	£51.18
Expenditure general		£747.20				£250.00			£618.32	£121.92
Expenditure expenses				£-				£29.98	£-	
Expenditure IE				£3.99						
Expenditure AFG								£979.99		
Expenditure SIF	£2,114.16		£18,171.86					£-	£4,080.00	£-
Summary										
Monthly Income	£1,888.60	£20.00	£18,592.82	£153.87	£96.25	£1,670.27	£334.70	£6,086.72	£288.25	£1,049.61
Monthly Expenditure	£2,114.16	£747.20	£18,182.05	£24.46	£28.94	£269.95	£29.76	£1,053.87	£4,698.32	£173.10

Codes on detail spreadsheets

S = subscription

D = donation

E = income from events

M = Miscellaneous

P = petty cash

G = general expenditure

X = Expenses

IE = Incredible Edible grant

AFG = Area Forum Grant

Nov-21	Dec-21	Yearly Totals
£60.00	£80.00	£510.00
£135.00	£510.00	£4,194.41
		£665.20
		£250.07
		£979.99
		£24,366.42
£22.00	£8.00	£234.39
£54.00		£1,791.44
£292.15		£322.13
		£3.99
		£979.99
		£24,366.02
£195.00	£590.00	£30,966.09
£368.15	£8.00	£27,697.96

SIF = SIF grant



Trustees' Annual Report for the period

Period start date From 1st January 2021 Period end date To 31st December 2021

Charity name: Runcorn Locks Restoration Society

Charity registration number:1170027

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	“To further the preservation conservation, restoration and maintenance of the link between Bridgewater and Manchester ship canal's and to promote and stimulate public interest in and encourage the fullest appropriate use by the public of, the whole canal and its environs”
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Work at our H.Q. has now resumed following the restrictions caused by the covid pandemic. The community garden project is progressing, using funds from a local gov. grant. We have also received funds from L.C.R.. to carry out engineering and consultancy work on the canal project ,this work is ongoing. We have also applied for grant money through H.B.C. under the gov. Levelling up scheme.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	All RLRS trustees on becoming a trustee are provided with a copy of the guidance issued by the charity commission on public benefit and are required to sign an acceptance of regard.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
	Para 1.38	RLRS are run wholly by volunteers. We do not have any paid staff. All our achievements are gained by our volunteers.

Contribution made by volunteers		
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	Work is ongoing to reopen the canal to the rest of the canal system which will benefit the town and the wider community by creating jobs and promoting tourism, helping to regenerate Runcorn town. To this aim RLRS is working with HBC. On a T.I.P. we are applying for a levelling up grant from central gov. This may take some time but we are confident it will be a big boost for the project. Fund raising activities have now resumed, We hold regular fund raising events.

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	RLRS have not quite achieved all our objectives we set ourselves for the year, due to the pandemic restrictions
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Our financial position is stable. Fundraising has been difficult due to the pandemic. However we are using all our resources to improve the growth of the charity.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Our policy going forward is to hold money in reserve for unforeseen expenditure. This policy will come into effect when our reserves improve
Amount of reserves held	Para 1.22	nil
Reasons for holding zero reserves	Para 1.22	Not enough funds to accommodate reserves
Details of fund materially in deficit	Para 1.24	nil
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	RLRS are certain about our future. We have clear aims and objectives to ensure our future as a charity

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Funds to the society come from associate members annual subscriptions, Donations from groups that we give guided walks and presentations to. Grants we apply for, and the general public at events etc.
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		N/A
Type of governing document (trust deed , royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g. unincorporated association , CIO)	Para 1.25	Charitable Incorporated Organisation (Foundation)
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Trustees appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Runcorn Locks Restoration Society
Other name the charity uses	Unlock Runcorn (campaign name)
Registered charity number	1170027
Charity's principal address	119, Oxford Road, Runcorn Cheshire. WA7 4PA

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Graham Wallace	Chair		
2	Steven Illiage			
3	Oliver Ferguson	Vice chair		
4	Mark Curbishley	fundraiser	05/08/2021	
5	Anne Lewis			
6	Noel Hutchinson			
7	David Steele	Chief engineer	06.07.2020	
8	James North	Web I.T.	06.07.2020	
9	Jane Dunn	treasurer	06.07.2020	
10	Susan Stapleton	Membership sec.		
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	nil
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	n/a/
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/a

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

Other optional information

--

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

G.Wallace

Full name(s)

Graham Wallace

Position (eg Secretary,
Chair, etc)

Chairman

Date

31/10/2022

Runcorn Locks Restoration Society
119 Oxford Road
Runcorn
WA7 4PA

Date

**Independent examiner's report to the trustees of
Runcorn Locks Restoration Society**

I report to the trustees on my examination of the accounts of the Runcorn Locks Restoration Society for the year ended 31st Dec 2021.

Responsibilities and basis of report:

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

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:

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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.

Signed:



Name: M.H. BROWN (ACIB)

Relevant professional qualification or membership of professional bodies (if any)

RUNCORN LOCKS RESTORATION SOCIETY

England & Wales - Charity number 1170027

Accounts



Trustees' Annual Report for the period

Period start date From 1st January 2020 Period end date To 31st December 2020

Charity name: Runcorn Locks Restoration Society

Charity registration number: 1170027

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	"To further the preservation conservation, restoration and maintenance of the link between Bridgewater and Manchester ship canal's and to promote and stimulate public interest in and encourage the fullest appropriate use by the public of, the whole canal and its environs"
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Work at our H.Q. Compound has been severely curtailed due to covid 19 restrictions. However we have started a community garden project using funds from a local gov. grant. We have also received funds from local gov. to carry out engineering and consultancy work on the canal project ,this work is ongoing.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	All RLRS trustees on becoming a trustee are provided with a copy of the guidance issued by the charity commission on public benefit and are required to sign an acceptance of regard.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	RLRS are run wholly by volunteers. We do not have any paid staff. All our achievements are gained by our volunteers.

Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	Due to the pandemic we were severely restricted from our fund raising activities and our work with community. However Work is ongoing to reopen the canal to the rest of the canal system which will benefit the town and the wider community by creating jobs and promoting tourism helping to regenerate Runcorn town.

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	RLRS have not quite achieved all our objectives we set ourselves for the year, due to the pandemic restrictions
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Our financial position is stable. Fundraising has been difficult due to the pandemic. However we are using all our resources to improve the growth of the charity.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Our policy going forward is to hold money in reserve for unforeseen expenditure. This policy will come into effect when our reserves improve
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Reasons for holding zero reserves	Para 1.22	Not enough funds to accommodate reserves
Details of fund materially in deficit	Para 1.24	nil
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	RLRS are certain about our future. We have clear aims and objectives to ensure our future as a charity

Additional information (optional)

You may choose to include further statements where relevant about:

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A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		N/A
Type of governing document (trust deed , royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g. unincorporated association , CIO)	Para 1.25	Charitable Incorporated Organisation (Foundation)
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Trustees appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Runcorn Locks Restoration Society
Other name the charity uses	Unlock Runcorn (campaign name)
Registered charity number	1170027
Charity's principal address	119, Oxford Road, Runcorn Cheshire. WA7 4PA

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Graham Wallace	Chair		
2	Ann Whitby			
3	Oliver Ferguson	Vice chair		
4	Steven Illiage	Project manager		
5	Anne Lewis			
6	Noel Hutchinson			
7	David Steele	Chief engineer	06.07.2020	
8	James North	Web I.T.	06.07.2020	
9	Jane Dunn	treasurer	06.07.2020	
10	Susan Stapleton	Membership sec.		
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	nil
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	n/a/
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/a

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

Other optional information

--

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

G.Wallace

Ann Whitby

Full name(s)

Graham Wallace

Ann Whitby

Position (eg Secretary,
Chair, etc)

Chairman

Date

05/01/2022

Runcorn Locks Restoration Society Annual Income & Expenditure

Quarter 1

	Jan-20	Feb-20	01-Mar	Q1 Totals
Income from subs	£25.00	£15.00	£45.00	£85.00
Income from donations	£50.00			£50.00
Income from events				
Income miscellaneous				
Income IE Grant			£1,800.00	£1,800.00
Income SIF Grant				
Expenditure petty cash	£75.03	£70.00	£10.00	£155.03
Expenditure general	£190.75			£190.75
Expenditure expenses				
Expenditure IE	£276.00			£276.00
Expenditure SIF				
Monthly Income	£75.00	£15.00	£1,845.00	£1,935.00
Monthly Expenditure	£541.78	£70.00	£10.00	£621.78

Quarter 2

	Apr-20	May-20	01-Jun	Q2 Totals
Income from subs	£25.00	£30.00	£35.00	£90.00
Income from donations				
Income from events				
Income miscellaneous				
Income IE Grant				
Income SIF Grant				
Expenditure petty cash			£2.88	£2.88
Expenditure general				
Expenditure expenses	£300.00			£300.00
Expenditure IE				
Expenditure SIF				
Monthly Income	£25.00	£30.00	£35.00	£90.00
Monthly Expenditure	£300.00	£-	£2.88	£302.88

Runcorn Locks Restoration Society Annual Income & Expenditure

Quarter 3

	Jul-20	Aug-20	01-Sep	Q3 Totals
Income from subs	£10.00			£10.00
Income from donations			£115.00	£115.00
Income from events				
Income miscellaneous		£18.20	£28.80	£47.00
Income IE Grant				
Income SIF Grant		£4,362.00	£5,967.03	£10,329.03
Expenditure				
Expenditure petty cash		£39.78		£39.78
Expenditure general			£627.14	£627.14
Expenditure expenses			£271.20	£271.20
Expenditure IE				
Expenditure SIF		£4,362.00	£5,606.63	£9,968.63
Summary				
Monthly Income	£10.00	£4,380.20	£6,110.83	£10,501.03
Monthly Expenditure	£-	£4,401.78	£6,504.97	£10,906.75

Quarter 4

	Oct-20	Nov-20	Dec-20	Q4 Totals	Yearly Totals
Income from subs	£15.00	£75.00	£105.00	£195.00	£380.00
Income from donations		£20.00	£90.00	£110.00	£275.00
Income from events					£-
Income miscellaneous					£47.00
Income IE Grant					£1,800.00
Income SIF Grant	£4,266.66	£6,654.00	£9,539.46	£20,460.12	£30,789.15
Expenditure					
Expenditure petty cash	£12.65			£12.65	£210.34
Expenditure general	£20.00	£54.00		£74.00	£891.89
Expenditure expenses			£986.87	£986.87	£1,558.07
Expenditure IE					£276.00
Expenditure SIF	£4,266.66	£6,654.00	£9,539.46	£20,460.12	£30,428.75
Summary					
Monthly Income	£4,281.66	£6,749.00	£9,734.46	£20,765.12	£33,291.15
Monthly Expenditure	£4,299.31	£6,708.00	£10,526.33	£21,533.64	£33,365.05

Income

Date	Description	Amount	Ref
01/10/20	Heritage Margaret	£5.00	S034
09/10/20	Edgar I	£5.00	S035
26/10/20	Ferguson Ollie	£5.00	S036
	Sub Total Subscriptions	£15.00	
22/10/20	HBC SIF Grant	£2,100.00	SIF06
30/10/20	HBC SIF Grant	£2,166.66	SIF07
	Sub Total SIF Grant Funding	£4,266.66	
	Total Income	£4,281.66	

Expenditure

Date	Description	Amount	Ref
26/10/20	Halton & St Helens VCA (Post Box)	£20.00	G006
	Subtotal General Expenditure	£20.00	
26/10/20	SLR	£2,100.00	SIF08
30/10/20	SMI	£2,166.66	SIF09
	Subtotal SIF Grant	£4,266.66	
30/10/20	Petty Cash	£12.65	P006
	Sub Total Petty Cash	£12.65	
	Total Income	£4,299.31	

Income

Date	Description	Amount	Ref
25/11/20	Income from SIF Grant	£6,654.00	
	SIF Grant Sub Total	£6,654.00	
11/26/20	K Rowlinson	£20.00	
	Donations Sub Total	£20.00	
02/11/20	Margaret Pitney	£5.00	
05/11/20	Karen Stapleton	£10.00	
11/11/20	S Burt	£5.00	
12/11/20	Graham Wallace	£10.00	
16/11/20	JC Dodwell	£5.00	
16/11/20	DM Skilbeck	£5.00	
20/11/20	WSL Lafrenais	£5.00	
25/11/20	JB Carr	£5.00	
25/11/20	C Leonard	£5.00	
25/11/20	KD Anderson	£5.00	
26/11/20	I Montgomery	£10.00	
26/11/20	K Rowlinson	£5.00	
	Subscriptions Sub Total	£75.00	
	Total Income	£6,729.00	

Expenditure

Date	Description	Amount	Ref
27/11/20	Peregrine 2nd invoice	£1,500.00	
27/11/20	SLR	£1,380.00	
27/11/20	SLR	£3,774.00	
	Total SIF Grant	£6,654.00	
05/11/20	IWA Subscription	£54.00	
	Total General Expenditure	£54.00	
	Total Expenditure	£6,708.00	

Independent examiner's report to the trustees of Runcorn Locks Restoration Society

I report to the trustees on my examination of the accounts of the Runcorn.Locks.Restoration.Society. (the Trust) for the year ended 31/12/2020.

Responsibilities and basis of report

As the charity trustees of the Trust 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

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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.

Signed:



Name:

MICHAEL H. BROWN AIA (ACIS)

Relevant professional qualification or membership of professional bodies (if any):

Address: 8 CURZON DRIVE
TIMBERLEY
CHESHIRE
WA15 754

Date:

23/01/22