ROMILEY LIFECENTRE LIMITED

England & Wales · Charity number 1087038

Details

Other names	ROMILEY LIFECENTRE
Status	Registered
Legal form	Charitable company
Company number	04158959
Registered	2001-06-18
Register	View on the Charity Commission register

Contact

Address	3 Stockport Road Romiley Stockport SK6 4BN
Phone	0161 430 1130
Email	info@romileylifecentre.co.uk
Website	romileylifecentre.co.uk

Activities

Objects: TO PROMOTE THE BENEFIT OF THE INHABITANTS OF ROMILEY, WOODLEY AND BREDBURY AND ELSEWHERE AS THE TRUSTEES DECIDE BY:(A) THE ADVANCEMENT OF THE CHRISTIAN RELIGION;(B) THE ADVANCEMENT OF EDUCATION AND TRAINING;(C) THE RELIEF OF POVERTY, SICKNESS AND DISTRESS; AND(D) PROVIDING FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND OTHER LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS

Activities: Provide a range of services from an attractive and accessible meeting place for all sectors of the community. Support for the depressed or bereaved, counselling & listening, courses to develop relationship and parenting skills, IT training. Support & training for 70 volunteers who service conference facilities, cafe, creche & Christian bookshop. Support programmes of young peoples work off site.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Accommodation/housing, Religious Activities, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** ROMILEY, WOODLEY AND BREDBURY AND ELSEWHERE
- Stockport

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£210,685	£186,102	-	-
2024-03-31	£158,546	£150,204	-	-
2023-03-31	£145,407	£139,215	-	-
2022-03-31	£156,076	£113,475	-	-
2021-03-31	£77,362	£76,050	-	-

Trustees

Name	Role	Appointed
Rev RICHARD PENNYSTAN	Chair	2012-10-05
Daniel James Pomfret		2026-06-09
IAN SCOON OTTO		
JANET FORD		2011-09-21
KIRSTIE GODDARD		2014-11-06
Philip Harold Bray		2022-10-03

ROMILEY LIFECENTRE LIMITED

England & Wales - Charity number 1087038

Accounts

Romiley Lifecentre Limited

(A company limited by guarantee)

Report and Financial Statements

For the year ended 31 March 2025

3 Stockport Road
Romiley
Stockport
Cheshire

Company no: 04158959

Charity no: 1087038

ROMILEY LIFECENTRE LIMITED

Report and Accounts

Contents

ROMILEY LIFECENTRE LIMITED

Company No. 04158959
Charity No. 1087038

Directors' Report (incorporating the Trustees' Report)

The Directors and Trustees present their report and the examined accounts for the year ended 31 March 2025. The charity is governed by its memorandum and articles of association and is a company limited by guarantee.

Mission Statement

The Romiley Lifecentre exists to make a positive difference to the community of Romiley through a range of services which strengthen and enhance personal relationships through training, listening and support.

Trustees

The Trustees of the charity during the year were as follows:

Rev Richard Pennystan (Chair)
Mr Ian Otto
Mrs Janet Ford
Mrs Kirstie Goddard
Mr Philip Howard Bray

Structure and appointments

During 2024-25 the governance and management teams developed to more clearly distinguish between governance and management.
Trustees (who are also directors) meet bi-monthly for governance, financial and strategic oversight and all other responsibilities of governance, under the chairmanship of Richard Pennystan, with Katie Wade attending as the team leader of the management team.
The trustees meet on a regular basis and make policy decisions.
The directors of the charity hold responsibility for the regulatory aspects of the charity's limited company status.
Directors are appointed by the trustees themselves.
The day-to-day life of the charity is run by the leader of Ministry of the Life Centre, Centre Manager and Café Manager and other staff.

Development, activities and achievements this year

The Romiley LifeCentre seeks to provide a focus for community building and the support of relationships in the local community.
At the time of the LifeCentre's 10-year anniversary (2012) the trustees and management team adopted three core values. These values are: Relationships, Accessible and Holy.
In late 2022 the trustees and management team chose to adopt the same three values as St Chads church, which are 'Glorifying God, Loving Community and Following Jesus', as internal strategic priorities.
The three core values for branding are: Relax, Support, Meet.

The Romiley LifeCentre was established by members of St Chads Church to bless our community. Staffed by over 80 dedicated volunteers, it continues to flourish as a hub of connection and service. Many of our volunteers express how serving here has been a blessing in their own lives. We extend heartfelt thanks to each one for partnering with us to share God's love in this place.

The LifeCentre café remains a warm, welcoming space, offering delicious meals and opportunities to connect. A new 'Talking Table' has become a community favourite, encouraging conversations over a cuppa. The café also supports local artists by displaying original works, strengthening our ties to the community.

Our conference facilities continue to serve local institutions, businesses, and St Chads ministries, while hosting groups that promote community wellbeing. This year, we welcomed back Katie Wade as a leader of Ministry and we are grateful for her leadership during this season of growth.

Stockport Community Counselling regularly uses our space, and plans are underway for a 2025 refresher course to expand the Hear & Now listening service. 2025 will also see Christians Against Poverty running their Money Course at the LifeCentre, alongside ongoing support from Stockport Credit Union. Additionally, we remain a Trussell Trust Foodbank location, providing food vouchers to those in need.

This year, the LifeCentre was reconfigured to become a more flexible space. A significant milestone was the reallocation of No. 1 to house EarlyLife, our expanded mission to support new mums. This volunteer-led initiative provides hampers and essential items to mothers and babies, with referrals from healthcare professionals. The church offices were relocated and a new 'general' office and volunteers 'mess' was created to create a secure context for volunteers to store belongings and prepare for serving.

Thanks to a generous donation we redecorated the Sanctuary, creating a comforting prayer space used by all and home to St Chads prayer groups.

Stay & Play continues to thrive, offering families a safe, well-equipped environment for play – free of charge. Our Adoption & Fostering support group meets regularly, providing peer support for those on their family-building journeys. Knit & Gather fosters creativity and community, uniting diverse age groups and enriching lives with share skills and support.

As we look forward, St Chads will run the courses at the LifeCentre in 2025, using the facilities as part of its ministry.

We are reminded of God's promise in Luke 6:38: "Your gift will return to you in full measure, pressed down, shaken together and running over". May this inspire us to continue giving and growing together.

The Romiley LifeCentre works closely in conjunction with St Chad's Church. The trustees and many of the volunteers working in the centre are members of the church. When the Romiley LifeCentre was established in 2002, many members of the church gave financially to establish and support the charity. The LifeCentre provides office accommodation for the church's clergy, youth and children's workers and for the church administration team. The Vicar of St Chads is also a Director of the LifeCentre and Chair of its Board and Romiley LifeCentre continued to provide this space in the building.

There is an agreed policy that the board of trustees includes 2 representatives of St Chad's PCC.

Three potential risks to the long-term governance of the LifeCentre have been identified and are being addressed:

- First it was recognised that the burden of responsibility has gradually increased on the trustees and management.
- The second is the age profile of the 'Trustees and Management' group was predominantly over 55 and some succession planning was necessary.
- The trustees are intentional in looking for new trustees/directors from amongst the body of 80 volunteers and St Chads church.

Transactions and financial position

The Statement of Financial Activities shows a surplus of £24,583 for the year, and reserves stand at £752,715 including a revaluation reserve of £219,645

Risk Assessment

The trustees are continually assessing the risks, which might affect the charity and attempt to put procedures in place to minimise such risks.

GDPR requirements have been put into place.

Training of the volunteer & staff team has continued including First Aid, fire safety and safeguarding to support the Romiley Life Centre's duty of care of employees, volunteers and customers.

Although under current legislation the Life Centre qualifies to receive gift aid relief, any changes to tax legislation and charitable status could adversely affect income receivable. Other possible risks include the effects of reduced business, loss of key personnel, inability to secure funding, or the inability to maintain voluntary and paid staffing levels of the required calibre and commitment.

Statement of Directors' responsibilities

Company Law requires the directors to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and the income and expenditure of the charitable company for that period. In preparing the accounts the directors are required to:

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

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

The report has been prepared in accordance with the provisions of the Companies Act 2006 applicable to small companies.

By Order of the Board

Richard Pennystan
Director

Date 24th October 2025

ROMILEY LIFECENTRE LIMITED

Legal and administrative information

Directors

Rev Richard Pennystan (Chair)
Mr Ian Otto
Mrs Jan Ford
Mrs Kirstie Goddard
Mr Philip Howard Bray

Registered office and operations address

3 Stockport Road, Romiley, Stockport, Cheshire, SK6 4BN.

Accountant

J A Simpson, 48 Bredbury Green, Romiley, Stockport, Cheshire, SK6 3DN.

Bankers

The Cooperative Bank, Delph House, South Way, Skelmersdale, WN8 6WT

Company number	04158959
Registered charity number	1087038

INDEPENDENT EXAMINERS' REPORT
TO THE MEMBERS OF ROMILEY LIFECENTRE LIMITED

I report on the accounts of the company limited by guarantee for the year ended 31 March 2025, which are set out on pages 7 to 14. These accounts have been prepared in accordance with FRS 102 under the historical cost and the accounting policies set out therein.

Respective responsibilities of directors and examiner

As described in the Statement of Directors' Responsibilities the company's directors (who are also the trustees) are responsible for the preparation of the accounts in accordance with applicable law and United Kingdom Accounting Standards. You consider that the audit requirement of s144(2) of the Charities Act 2011 (the Act) does not apply and that an independent examination is needed.
I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

examine the accounts under section 145 of the 2011 Act

to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act and

to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and the seeking of explanations from you as trustees concerning any such matters. I have helped to prepare the financial statements from the accounting records made available to me by the charity.The procedure applied do not provide all evidence that would be required in an audit and, consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1 Which gives me reasonable cause to believe that, in any material respect, the requirements:

to keep accounting records in accordance with s130 of the 2011 Act and

to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

2 To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

John A Simpson
Chartered Accountant
48 Bredbury Green
Romiley
Stockport

Date

ROMILEY LIFECENTRE LIMITED

Statement of Financial Activities for the year ended 31 March 2025

	Notes	Unrestricted £	Restricted £	2025 £	2024 £
Incoming resources					
Incoming resources from generated funds					
Voluntary income:					
Donations and grants	2	3,404		3,404	928
Activities for generating funds:					
Bookshop		14,715		14,715	15,963
Café		109,622		109,622	105,687
Room hire and conferences		36,440		36,440	29,793
Earlylife		0	20,000	20,000	0
Rent		26,504		26,504	6,175
		190,685	20,000	210,685	158,546
Resources expended					
Charitable activities		184,128	1,474	185,602	149,954
Governance costs		500	0	500	250
Total resources expended	5	184,628	1,474	186,102	150,204
Net movement in funds	3	6,057	18,526	24,583	8,342
Reconciliation of funds					
General Purpose Fund brought forward		508,487	0	508,487	500,145
General Purpose Fund carried forward		514,544	18,526	533,070	508,487

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

ROMILEY LIFECENTRE LIMITED

Balance Sheet as at 31 March 2025

Fixed Assets	**Notes**	**Unrestricted**	**Restricted**	**2025**		**2024**	
		£	£	£	£	£	£
Tangible assets	4	707,538	0		707,538		709,750
Current Assets							
Stock		9,527	0	9,527		11,213	
Debtors	6	5,645	0	5,645		5,107	
Cash at bank and in hand		25,434	18,526	43,960		28,318	
		40,606	18,526	59,132		44,638	
Creditors: amounts falling due within one year	7	13,955	0	13,955		24,699	
Net Current Assets/(Liabilities)		26,651	18,526		45,177		19,939
		734,189	18,526		752,715		729,689
Creditors: amounts falling due after more than one year	8	0	0		0		1,557
		734,189	18,526		752,715		728,132
FUNDS							
General Fund - Unrestricted	9	514,544	0		514,544		508,487
General Fund - Restricted	9	0	18,526		18,526		0
		514,544	18,526		533,070		508,487
Revaluation Reserve	9	219,645	0		219,645		219,645
		734,189	18,526		752,715		728,132

For the year ended 31st March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476
the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of accounts

these accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.
The financial statements on pages 7 to 14 were approved by the trustees on the date below and signed on their behalf by:

Richard Pennystan
Director

24/10/25
Date

Notes to the Accounts for the Period to 31 March 2025

1 Accounting policies

General

These accounts have been prepared under the historic cost convention and are in accordance with:
FRS 102 and the provisions of Companies Act 2006 applicable to small companies.

Company status

The company is limited by guarantee. The liability in respect of the guarantee, as set out in the memorandum of association, is limited to £10 per member of the company.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Investment income is included when receivable.

Incoming resources from charitable trading activity are accounted for when earned.

Resources expended

Expenditure is recognised on an accruals basis as the liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of generating funds comprise the costs associated with attracting voluntary income and costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the examination fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource.

Fixed Assets

Fixed assets are stated at cost less accumulated depreciation.

Depreciation is not provided on the 1-5 Stockport Road building as the lease is for 999 years and the amount is considered to be immaterial.
Depreciation is provided on office and kitchen equipment to write off their cost over 5 years.
Depreciation is provided on furniture and fittings to write off their cost over 7 years.

ROMILEY LIFECENTRE LIMITED

Notes to the Accounts for the Period to 31 March 2025

2 Donations and Grants

	2025	2024
	£	£
Donations	3,404	928

3 Net Incoming Resources for the Year

This is stated after charging:	2025	2024
	£	£
Depreciation	2,212	2,274
Independent Examiner's Fee	500	250

4 Fixed Assets

	Leasehold Building	Furniture and Fittings	Office and Kitchen Equipment	Total
Cost or Valuation for Leasehold Buildings	£	£	£	£
At 1 April 2024	703,904	34,400	33,223	771,527
Additions		0	0	0
Disposals				
At 31 March 2025	703,904	34,400	33,223	771,527
Depreciation				
At 1 April 2024	0	33,510	28,267	61,777
Charge for the year	0	422	1,790	2,212
At 31 March 2025	0	33,932	30,057	63,989
Net Book Value at 31 March 2025	703,904	468	3,166	707,538
Net Book Value at 31 March 2024	703,904	890	4,956	709,750

5 Total Resource Expended

	Unrestricted	Restricted	2025	2024
	£	£	£	£
Costs directly allocated to activities				
Café costs	53,303		53,303	52,575
Bookshop costs	10,479		10,479	8,571
Conference costs	262		262	77
Lifecare		1,474	1,474	0
Wages	43,307		43,307	19,004
	107,351	1,474	108,825	80,227
Support costs allocated to activities				
Remedial works	13,270		13,270	12,061
Insurance	3,006		3,006	2,813
Phone	1,207		1,207	1,050
Heat & light	19,759		19,759	15,342
Rates	2,970		2,970	2,640
Office expenses & sundries	2,881		2,881	2,550
Interest & bank charges	1,882		1,882	2,472
Training	1,182		1,182	50
Depreciation	2,212		2,212	2,274
Accountancy	1,100		1,100	1,117
Professional fees	1,415		1,415	1,567
Administration	26,393		26,393	26,041
Total resources expended	184,628	1,474	186,102	150,204

The basis of allocation attempts to spread costs over activities to give a reasonable approximation of actual cost.

6 Debtors

	2025 £	2024 £
Trade debtors	3,767	3,753
Prepayments	1,878	1,354
	5,645	5,107

7 Creditors: Amounts Falling Due within One Year

	2025 £	2024 £
Loans	1,127	13,166
Trade creditors	5,444	4,308
Other creditors	7,384	7,225
	13,955	24,699

8 Creditors: Amounts Falling Due after more than One Year

	2025 £	2024 £
Loans - payments falling due between		
One and two years	0	1,557
Two and five years	0	0
	0	1,557

9 Movements in Funds

	2024 £	Incoming Resources £	Expenditure £	2025 £
Unrestricted funds	508,487	190,685	184,628	514,544
Restricted funds	0	20,000	1,474	18,526
Revaluation Reserve	219,645	0	0	219,645
	728,132	210,685	186,102	752,715

10 Staff Costs

Staff costs were as follows:

	2025 £	2024 £
Salaries and wages	69,700	45,045
Total	69,700	45,045

No employee received emoluments of more than £60,000

11 Trustee Remuneration

Mrs R. Otto (wife of Ian Otto, a trustee) received £2,288.
in respect of services provided to the charity. Payment was considered to not exceed the commercial rate for the provision of these services.

ROMILEY LIFECENTRE LIMITED

England & Wales - Charity number 1087038

Accounts

Romiley Lifecentre Limited

(A company limited by guarantee)

Report and Financial Statements

For the year ended 31 March 2024

3 Stockport Road
Romiley
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Cheshire

Company no: 04158959

Charity no: 1087038

ROMILEY LIFECENTRE LIMITED

Report and Accounts

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ROMILEY LIFECENTRE LIMITED

Company No. 04158959
Charity No. 1087038

Directors' Report (incorporating the Trustees' Report)

The Directors and Trustees present their report and the examined accounts for the year ended 31 March 2024. The charity is governed by its memorandum and articles of association and is a company limited by guarantee.

Mission Statement

The Romiley LifeCentre exists to make a positive difference to the community of Romiley through a range of services which strengthen and enhance personal relationships through training, listening and support.

Trustees

The Trustees of the charity during the year were as follows:

Rev Richard Pennystan (Chair)
Mr Ian Otto
Mrs Janet Ford
Mrs Kirstie Goddard
Mr Philip Harold Bray

Structure and appointments

During 2023-24 the management team composed of trustees, department heads and team leaders meet bi-monthly under the chairmanship of Richard Pennystan.

The day-to-day life of the charity is run by the Centre Manager and Café Manager and other staff, with oversight from the trustees who are also the directors. The trustees meet on a regular basis and make policy decisions. The directors of the charity hold responsibility for the regulatory aspects of the charity's limited company status. Directors are appointed by the trustees themselves.

Development, activities and achievements this year

The Romiley LifeCentre seeks to provide a focus for community building and the support of relationships in the local community.
At the time of the LifeCentre's 10-year anniversary (2012) the trustees and management team adopted three core values. These values are: Relationships, Accessible and Holy.
In late 2022 the trustees and management team chose to adopt the same three values as St Chads church, which are 'Glorifying God, Loving Community and Following Jesus', as internal strategic priorities.
The three core values for branding are: Relax, Support, Meet.

During the year 2023-24, the LifeCentre invested significant funds into maintenance of the building. This included replacement of some windows, re-carpeting one of the conference rooms, new conference chairs, new screens to support conference facilities. Some work on some of the older electrical wiring.

The Romiley LifeCentre's focus on our wider community continued providing the issue of Food Bank vouchers from the Trussell Trust.

Romiley LifeCentre's listening service continues to be provided via Stockport Christian Counsellors who provide a link to counselling via zoom and face to face by appointment in our dedicated listening space.

Early Essentials continues to run to support midwives, health visitors to provide for mums to be who are struggling financially and baskets are collected from the Romiley LifeCentre base by the health workers and visitors.
The Romiley LifeCentre works closely in conjunction with St Chad's Church. The trustees and many of the volunteers working in the centre are members of the church. When the Romiley LifeCentre was established in 2002, many members of the church gave financially to establish and support the charity. The LifeCentre provides office accommodation for the church's clergy, youth and children's workers and for the church administration team. The Vicar of St Chads is also a Director of the LifeCentre and Chair of its Board and Romiley LifeCentre continued to provide this space in the building.

There is an agreed policy that the board of trustees includes 2 representatives of St Chad's PCC.

Three potential risks to the long-term governance of the LifeCentre have been identified and are being addressed:

- First it was recognised that the burden of responsibility has gradually increased on the trustees and management.
- The second is the age profile of the 'Trustees and Management' group was predominantly over 55 and some succession planning was necessary.
- The trustees are intentional in looking for new trustees/directors from amongst the body of 80 volunteers and St Chads church.

Future Developments

Financial controls to continue to be strengthened by the increase sales in the shop and the conference bookings providing for the continuation of the maintenance plan. During the year 2024-25, there are plans to do some interior building works to reapportion use of the office space, redecorate the LifeCentre's prayer room 'Sanctuary' and create a 'volunteer's mess' as a space for supporting volunteers.

In summer 2023 it was agreed that the LifeCentre would recruit a 'Leader of Ministry of the LifeCentre', a part time role to work with the current team and St Chads church to develop the work of the LifeCentre and its Christian witness in Romiley. The recruitment for this post took place in late 2023, the new post holder began this role in April 2024.

Transactions and financial position

The Statement of Financial Activities shows a surplus of £8,342 for the year, and reserves stand at £728,132 including a revaluation reserve of £219,645

Risk Assessment

The trustees are continually assessing the risks, which might affect the charity and attempt to put procedures in place to minimise such risks.

GDPR requirements have been put into place.

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The report has been prepared in accordance with the provisions of the Companies Act 2006 applicable to small companies.

By Order of the Board

Richard Pennystan
Director

Date 2nd October 2024

ROMILEY LIFECENTRE LIMITED

Legal and administrative information

Directors

Rev Richard Pennystan (Chair)
Mr Ian Otto
Mrs Jan Ford
Mrs Kirstie Goddard
Mr Philip Harold Bray

Registered office and operations address

3 Stockport Road, Romiley, Stockport, Cheshire, SK6 4BN.

Accountant

J A Simpson, 48 Bredbury Green, Romiley, Stockport, Cheshire, SK6 3DN.

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The Cooperative Bank, Delph House, South Way, Skelmersdale, WN8 6WT

Company number	04158959
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INDEPENDENT EXAMINERS' REPORT
TO THE MEMBERS OF ROMILEY LIFECENTRE LIMITED

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Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

examine the accounts under section 145 of the 2011 Act

to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act and

to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and the seeking of explanations from you as trustees concerning any such matters. I have helped to prepare the financial statements from the accounting records made available to me by the charity.The procedure applied do not provide all evidence that would be required in an audit and, consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1 Which gives me reasonable cause to believe that, in any material respect, the requirements:

to keep accounting records in accordance with s130 of the 2011 Act and

to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

2 To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

John A Simpson
Chartered Accountant
48 Bredbury Green
Romiley
Stockport

JA Simpson

Date 11/11/24

ROMILEY LIFECENTRE LIMITED

Statement of Financial Activities for the year ended 31 March 2024

	Notes	2024 £	2023 £
Incoming resources			
Incoming resources from generated funds			
Voluntary income:			
Donations and grants	2	928	1,024
Activities for generating funds:			
Bookshop		15,963	18,193
Café		105,687	96,169
Room hire and conferences		29,793	20,746
Government assistance - Covid		0	0
Investment income		0	0
Rent		6,175	9,275
		158,546	145,407
Resources expended			
Charitable activities		149,954	138,965
Governance costs		250	250
Total resources expended	5	150,204	139,215
Net movement in funds	3	8,342	6,192
Reconciliation of funds			
Total funds brought forward		719,790	713,598
Total funds carried forward		728,132	719,790

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

ROMILEY LIFECENTRE LIMITED

Balance Sheet as at 31 March 2024

Fixed Assets	**Notes**	**2024**		**2023**	
		£	£	£	£
Tangible assets	**4**		709,750		708,274
Current Assets					
Stock		11,213		11,717	
Debtors	**6**	5,107		3,799	
Cash at bank and in hand		28,318		36,100	
		44,638		51,616	
Creditors: amounts falling due within one year	**7**	24,699		25,028	
Net Current Assets/(Liabilities)			19,939		26,588
			729,689		734,862
Creditors: amounts falling due after more than one year	**8**		1,557		15,072
			728,132		719,790
FUNDS					
Unrestricted Income Funds					
General Purpose Fund	**9**		508,487		500,145
Revaluation Reserve	**9**		219,645		219,645
			728,132		719,790

For the year ended 31st March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476
the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of accounts

these accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.
The financial statements on pages 6 to 13 were approved by the trustees on the date below and signed on their behalf by:

Richard Pennystan
Director

Date 11/11/24

ROMILEY LIFECENTRE LIMITED

Notes to the Accounts for the Period to 31 March 2024

1 Accounting policies

General

These accounts have been prepared under the historic cost convention and are in accordance with:
FRS 102 and the provisions of Companies Act 2006 applicable to small companies.

Company status

The company is limited by guarantee. The liability in respect of the guarantee, as set out in the memorandum of association, is limited to £10 per member of the company.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Investment income is included when receivable.

Incoming resources from charitable trading activity are accounted for when earned.

Resources expended

Expenditure is recognised on an accruals basis as the liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of generating funds comprise the costs associated with attracting voluntary income and costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the examination fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource.

Fixed Assets

Fixed assets are stated at cost less accumulated depreciation.

Depreciation is not provided on the 1-5 Stockport Road building as the lease is for 999 years and the amount is considered to be immaterial.
Depreciation is provided on office and kitchen equipment to write off their cost over 5 years.
Depreciation is provided on furniture and fittings to write off their cost over 7 years.

ROMILEY LIFECENTRE LIMITED

Notes to the Accounts for the Period to 31 March 2024

2 Donations and Grants

	2024	2023
	£	£
Donations	928	1,024

3 Net Incoming Resources for the Year

This is stated after charging:

	2024	2023
	£	£
Depreciation	2,274	1,524
Independent Examiner's Fee	250	250

4 Fixed Assets

	Leasehold Building	Furniture and Fittings	Office and Kitchen Equipment	Total
Cost or Valuation for Leasehold Buildings	£	£	£	£
At 1 April 2023	703,904	34,400	29,473	767,777
Additions		0	3,750	3,750
Disposals				
At 31 March 2024	703,904	34,400	33,223	771,527
Depreciation				
At 1 April 2023	0	33,088	26,415	59,503
Charge for the year	0	422	1,852	2,274
At 31 March 2024	0	33,510	28,267	61,777
Net Book Value at 31 March 2024	703,904	890	4,956	709,750
Net Book Value at 31 March 2023	703,904	1,312	3,058	708,274

5 Total Resource Expended

	2024	2023
	£	£
Costs directly allocated to activities		
Café costs	52,575	48,747
Bookshop costs	8,571	10,067
Conference costs	77	300
Lifecare	0	123
Wages	19,004	18,956
	80,227	78,193
Support costs allocated to activities		
Remedial works	12,061	13,501
Insurance	2,813	1,354
Phone	1,050	976
Heat & light	15,342	10,589
Rates	2,640	2,268
Office expenses & sundries	2,550	2,614
Interest & bank charges	2,472	3,168
Training	50	156
Depreciation	2,274	1,524
Accountancy	1,117	761
Professional fees	1,567	1,327
Administration	26,041	22,784
Total resources expended	150,204	139,215

The basis of allocation attempts to spread costs over activities to give a reasonable approximation of actual cost.

6 Debtors

	2024 £	2023 £
Trade debtors	3,753	2,446
Prepayments	1,354	1,353
	5,107	3,799

7 Creditors: Amounts Falling Due within One Year

	2024 £	2023 £
Loans	13,166	12,468
Trade creditors	4,308	6,571
Other creditors	7,225	5,989
	24,699	25,028

8 Creditors: Amounts Falling Due after more than One Year

	2024 £	2023 £
Loans - payments falling due between		
One and two years	1,557	12,507
Two and five years	0	2,565
	1,557	15,072

9 Movements in Funds

	2023 £	Incoming Resources £	Expenditure £	2024 £
Unrestricted funds	500,145	158,546	150,204	508,487
Revaluation Reserve	219,645	0	0	219,645
	719,790	158,546	150,204	728,132

10 Staff Costs

Staff costs were as follows:

	2024 £	2023 £
Salaries and wages	43,899	40,772
Social security costs	1,146	968
Total	45,045	41,740

No employee received emoluments of more than £60,000

11 Trustee Remuneration & Related Party Transactions

Mrs R. Otto (wife of Ian Otto, a trustee) received £1,760 in respect of services provided to the charity. Payment was considered to not exceed the commercial rate for the provision of these services.

The office of St Chad's church, Romiley, is located in the Lifecentre. It has been agreed that the church would pay £3,000 per annum rent for the office. St Chad's PCC is considered a related party as there are members of the PCC on the board of directors of the Romiley Lifecentre Limited.

ROMILEY LIFECENTRE LIMITED

England & Wales - Charity number 1087038

Accounts

Romiley Lifecentre Limited

(A company limited by guarantee)

Report and Financial Statements

For the year ended 31 March 2023

3 Stockport Road
Romiley
Stockport
Cheshire

Company no: 04158959

Charity no: 1087038

ROMILEY LIFECENTRE LIMITED

Report and Accounts

Contents

ROMILEY LIFECENTRE LIMITED

Company No. 04158959
Charity No. 1087038

Directors' Report (incorporating the Trustees' Report)

The Directors and Trustees present their report and the examined accounts for the year ended 31 March 2023. The charity is governed by its memorandum and articles of association and is a company limited by guarantee.

Mission Statement

The Romiley Lifecentre exists to make a positive difference to the community of Romiley through a range of services which strengthen and enhance personal relationships through training, listening and support.

Trustees

The Trustees of the charity during the year were as follows:

Rev Richard Pennystan (Chair)
Mr Ian Otto
Mrs Janet Ford
Mrs Kirstie Goddard
Mr Philip Howard Bray (17th October 2022)
Mrs Penelope Jane Higginbottom (resigned 19th January 2023)

Structure and appointments

A management team composed of trustees, department heads and team leaders meets monthly under the chairmanship of Richard Pennystan.

The day-to-day life of the charity is run by the Centre Manager and Café Manager and other staff, with oversight from the Trustees who are also the directors. The trustees meet on a regular basis and make policy decisions. The directors of the charity hold responsibility for the regulatory aspects of the charity's limited company status. Directors are appointed by the trustees themselves.

Development, activities and achievements this year

The Romiley LifeCentre seeks to provide a focus for community building and the support of relationships in the local community. At the time of the Life Centre's 10 year anniversary (2012) the trustees and management team adopted three core values. These values are: Relationships, Accessible and Holy. In late 2022 the trustees and management team chose to adopt the same three values as St Chads church, which are 'Glorifying God, Loving Community and Following Jesus', as internal strategic priorities. The three core values for branding are: Relax, Support, Meet.

The Romiley Life Centre's focus on our wider community continued providing a home for the issue of weekly food parcels as supported by St Chads church and local donors and the issue of Food Bank vouchers from the Trussell Trust.

Romiley Life Centre's listening service continues to be provided via Stockport Christian Counsellors who provide a link to counselling via zoom and face to face by appointment in our dedicated listening space.

Early Essentials continues to run to support midwives, health visitors to provide for mums to be who are struggling financially and baskets are collected from the Romiley Life Centre base by the health workers and visitors.

The Romiley Life Centre works closely in conjunction with St Chad's Church. The Trustees and many of the volunteers working in the centre are members of the church, many of them having given financially to establish and support the charity. The Life Centre provides office accommodation for the church's youth and children's workers and for the church administration team. The Vicar of St Chad's is also the Director of the Life Centre and Chair of its Board and Romiley Life Centre continued to provide this space in the building.

There is an agreed policy that the board of Trustees includes 2 representatives of St Chad's PCC.

Three potential risks to the long-term governance of the Life Centre have been identified and are being addressed:

- First it was recognised that the burden of responsibility has gradually increased on the Trustees and management.
- The second is the age profile of the 'Trustees and Management' group was predominantly over 55 and some succession planning was necessary.
- The 'Friends of Romiley Life Centre' has been opened up to include all volunteers, with the hope this will encourage those with a passion for the Life Centre to be identified and then invited to be a trustee. The management team are looking at recruiting new staff members to support the 80 volunteers.

Future Developments

In the following financial year it is planned for financial controls to continue to be strengthened by the increase sales in the shop and rebuilding the conference bookings providing for the continuation of the maintenance plan. These will include new windows, conference chairs and carpeting and conference facilities and repainting the exterior along with renewal of some of the aging electrical equipment. Although these improvements are not envisaged to take place until the trading conditions within the UK strengthen in the coming months/years.

In summer 2023 it was agreed that the LifeCentre would recruit a 'Leader of Ministry of the LifeCentre', a part time role to work with the current team and St Chads church to develop the work of the LifeCentre and its Christian witness in Romiley. The recruitment for this post will take place in late 2023, with a hope that the post-holder will join the staff in early 2024.

Transactions and financial position

The Statement of Financial Activities shows a surplus of £6,192 for the year, and reserves stand at £ 719,790 including a revaluation reserve of £ 219,645.

Risk Assessment

The Trustees are continually assessing the risks, which might affect the charity and attempt to put procedures in place to minimise such risks.

GDPR requirements have been put into place.

Training of the volunteer & staff team has continued including First Aid, fire safety and safeguarding to support the Romiley Life Centre's duty of care of employees, volunteers and customers.

Although under current legislation the Life Centre qualifies to receive gift aid relief, any changes to tax legislation and charitable status could adversely affect income receivable. Other possible risks include the effects of reduced business, loss of key personnel, inability to secure funding, or the inability to maintain voluntary and paid staffing levels of the required calibre and commitment.

Statement of Directors' responsibilities

Company Law requires the directors to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and the income and expenditure of the charitable company for that period. In preparing the accounts the directors are required to:

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

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

The report has been prepared in accordance with the provisions of the Companies Act 2006 applicable to small companies.

By Order of the Board

Richard Pennystan
Director

Date 12th September 2023

ROMILEY LIFECENTRE LIMITED

Legal and administrative information

Directors

Rev Richard Pennystan	(Chair)
Mr Ian Otto	
Mrs Jan Ford	
Mr Jim Jeffery	(resigned 4/1/2022)
Mrs Kirstie Goddard	
Mrs Penelope Jane Higginbottom	(resigned 19/01/2023)
Mr Philip Howard Bray	(appointed 17th October 2022)

Registered office and operations address

3 Stockport Road, Romiley, Stockport, Cheshire, SK6 4BN.

Accountant

J A Simpson, 48 Bredbury Green, Romiley, Stockport, Cheshire, SK6 3DN.

Bankers

The Cooperative Bank, Delph House, South Way, Skelmersdale, WN8 6WT

Solicitor

J H Sidebotham, 127 Buxton Road, High Lane, Stockport, Cheshire, SK6 8DX.

Company number	04158959
Registered charity number	1087038

INDEPENDENT EXAMINERS' REPORT
TO THE MEMBERS OF ROMILEY LIFECENTRE LIMITED

I report on the accounts of the company limited by guarantee for the year ended 31 March 2023, which are set out on pages 6 to 13. These accounts have been prepared in accordance with FRS 102 under the historical cost and the accounting policies set out therein.

Respective responsibilities of directors and examiner

As described in the Statement of Directors' Responsibilities the company's directors (who are also the trustees) are responsible for the preparation of the accounts in accordance with applicable law and United Kingdom Accounting Standards. You consider that the audit requirement of s144(2) of the Charities Act 2011 (the Act) does not apply and that an independent examination is needed.
I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

examine the accounts under section 145 of the 2011 Act

to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act and

to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and the seeking of explanations from you as trustees concerning any such matters. I have helped to prepare the financial statements from the accounting records made available to me by the charity.The procedure applied do not provide all evidence that would be required in an audit and, consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1 Which gives me reasonable cause to believe that, in any material respect, the requirements:

to keep accounting records in accordance with s130 of the 2011 Act and

to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

2 To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

John A Simpson
Chartered Accountant
48 Bredbury Green
Romiley
Stockport

JA Simpson

Date 7/10/2023

ROMILEY LIFECENTRE LIMITED

Statement of Financial Activities for the year ended 31 March 2023

	Notes	2023 £	2022 £
Incoming resources			
Incoming resources from generated funds			
Voluntary income:			
Donations and grants	2	1,024	11,697
Activities for generating funds:			
Bookshop		18,193	16,698
Café		96,169	81,072
Room hire and conferences		20,746	18,749
Government assistance - Covid		0	17,265
Investment income		0	0
Rent		9,275	10,595
		145,407	156,076
Resources expended			
Charitable activities		138,965	113,225
Governance costs		250	250
Total resources expended	5	139,215	113,475
Net movement in funds	3	6,192	42,601
Reconciliation of funds			
Total funds brought forward		713,598	670,997
Total funds carried forward		719,790	713,598

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

ROMILEY LIFECENTRE LIMITED

Balance Sheet as at 31 March 2023

Fixed Assets	Notes	2023		2022	
		£	£	£	£
Tangible assets	4		708,274		709,361
Current Assets					
Stock		11,717		9,148	
Debtors	6	3,799		2,369	
Cash at bank and in hand		36,100		39,406	
		51,616		50,923	
Creditors: amounts falling due within one year	7	25,028		19,147	
Net Current Assets/(Liabilities)			26,588		31,776
			734,862		741,137
Creditors: amounts falling due after more than one year	8		15,072		27,539
			719,790		713,598
FUNDS					
Unrestricted Income Funds					
General Purpose Fund	9		500,145		493,953
Revaluation Reserve	9		219,645		219,645
			719,790		713,598

For the year ended 31st March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476

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

these accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 6 to 13 were approved by the trustees on the date below and signed on their behalf by:

Richard Pennystan
Director

Date 12th September 2023

ROMILEY LIFECENTRE LIMITED

Notes to the Accounts for the Period to 31 March 2023

1 Accounting policies

General

These accounts have been prepared under the historic cost convention and are in accordance with:
FRS 102 and the provisions of Companies Act 2006 applicable to small companies.

Company status
The company is limited by guarantee. The liability in respect of the guarantee, as set out in the memorandum of association, is limited to £10 per member of the company.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Investment income is included when receivable.

Incoming resources from charitable trading activity are accounted for when earned.

Resources expended

Expenditure is recognised on an accruals basis as the liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of generating funds comprise the costs associated with attracting voluntary income and costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the examination fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource.

Fixed Assets

Fixed assets are stated at cost less accumulated depreciation.

Depreciation is not provided on the 1-5 Stockport Road building as the lease is for 999 years and the amount is considered to be immaterial.
Depreciation is provided on office and kitchen equipment to write off their cost over 5 years.
Depreciation is provided on furniture and fittings to write off their cost over 7 years.

ROMILEY LIFECENTRE LIMITED

Notes to the Accounts for the Period to 31 March 2023

2 Donations and Grants

	2023	2022
	£	£
Donations	1,024	11,697

3 Net Incoming Resources for the Year

This is stated after charging:	**2023**	**2022**
	£	**£**
Depreciation	1,524	1,404
Independent Examiner's Fee	250	250

4 Fixed Assets

	Leasehold Building	Furniture and Fittings	Office and Kitchen Equipment	Total
Cost or Valuation for Leasehold Buildings	£	£	£	£
At 1 April 2022	703,904	34,400	29,036	767,340
Additions		0	437	437
Disposals				
At 31 March 2023	703,904	34,400	29,473	767,777
Depreciation				
At 1 April 2022	0	32,792	25,187	57,979
Charge for the year	0	296	1,228	1,524
At 31 March 2023	0	33,088	26,415	59,503
Net Book Value at 31 March 2023	703,904	1,312	3,058	708,274
Net Book Value at 31 March 2022	703,904	1,608	3,849	709,361

5 Total Resource Expended

	2023	2022
	£	£
Costs directly allocated to activities		
Café costs	48,747	36,778
Bookshop costs	10,067	10,314
Conference costs	300	30
Lifecare	123	1,227
Wages	18,956	15,843
	78,193	64,192
Support costs allocated to activities		
Remedial works	13,501	5,562
Insurance	1,354	1,315
Phone	976	871
Heat & light	10,589	7,732
Rates	2,268	1,765
Office expenses & sundries	2,614	2,365
Interest & bank charges	3,168	3,802
Training	156	150
Depreciation	1,524	1,404
Accountancy	761	765
Professional fees	1,327	53
Administration	22,784	23,499
Total resources expended	139,215	113,475

The basis of allocation attempts to spread costs over activities to give a reasonable approximation of actual cost.

6 Debtors

	2023 £	2022 £
Trade debtors	2,446	2,369
Prepayments	1,353	0
	3,799	2,369

7 Creditors: Amounts Falling Due within One Year

	2023 £	2022 £
Loans	12,468	12,080
Trade creditors	6,571	3,133
Other creditors	5,989	3,934
	25,028	19,147

8 Creditors: Amounts Falling Due after more than One Year

	2023 £	2022 £
Loans - payments falling due between		
One and two years	12,507	12,817
Two and five years	2,565	14,722
After more than five years		
	15,072	27,539

9 Movements In Funds

	2022 £	Incoming Resources £	Expenditure £	2023 £
Unrestricted funds	493,953	145,407	139,215	500,145
Revaluation Reserve	219,645	0	0	219,645
	713,598	145,407	139,215	719,790

10 Staff Costs

Staff costs were as follows:

	2023 £	2022 £
Salaries and wages	40,772	37,968
Social security costs	968	1,374
Total	41,740	39,342

No employee received emoluments of more than £60,000

11 Trustee Remuneration & Related Party Transactions

Mrs R. Otto (wife of Ian Otto, a trustee) received £2,200.
in respect of services provided to the charity. Payment was considered to not exceed the commercial rate for the provision of these services.

The office of St Chad's church, Romiley, is located in the Lifecentre. It has been agreed that the church would pay £3,000 per annum rent for the office. St Chad's PCC is considered a related party as there are members of the PCC on the board of directors of the Romiley Lifecentre Limited.

ROMILEY LIFECENTRE LIMITED

England & Wales - Charity number 1087038

Accounts

Romiley Lifecentre Limited

(A company limited by guarantee)

Report and Financial Statements

For the year ended 31 March 2022

3 Stockport Road
Romiley
Stockport
Cheshire

Company no: 04158959

Charity no: 1087038

ROMILEY LIFECENTRE LIMITED

Report and Accounts

Contents

ROMILEY LIFECENTRE LIMITED

Company No. 04158959
Charity No. 1087038

Directors' Report (incorporating the Trustees' Report)

The Directors and Trustees present their report and the examined accounts for the year ended 31 March 2022. The charity is governed by its memorandum and articles of association and is a company limited by guarantee.

Mission Statement

The Romiley Lifecentre exists to make a positive difference to the community of Romiley through a range of services which strengthen and enhance personal relationships through training, listening and support.

Trustees

The Trustees of the charity during the year were as follows:

Rev Richard Pennystan (Chair)
Mr Ian Otto
Mrs Janet Ford
Mrs Kirstie Goddard
Mrs Penelope Jane Higginbottom (appointed 17th June 2021)

Structure and appointments

The charity is run by the Trustees who are also the directors, who meet on a regular basis and make policy decisions. The directors of the charity hold responsibility for the regulatory aspects of the charity's limited company status. Directors are appointed by the trustees themselves.

A management team composed of trustees, department heads and team leaders meets monthly under the chairmanship of Richard Pennystan.

Mr James Jeffrey is deceased and was removed as Trustee/Director on 4th January 2022.

Development, activities and achievements this year

The Romiley LifeCentre seeks to provide a focus for community building and the support of relationships in the local community. These are built on three core values, which were determined by the trustees at the time of the Life Centre's 10 year anniversary. These values are: Relationships, Accessible and Holy.

Romiley Life Centre Ltd reopened for business in May 2021 in line with the lifting of the Covid Regulations issued by HM Government under the phased return roadmap.

The Romiley Life Centre's focus on our wider community continued providing a home for the issue of weekly food parcels as supported by St Chads church and local donors and the issue of Food Bank vouchers from the Trussell Trust.

Romiley Life Centre's listening service continues to be provided via Stockport Christian Counsellors who provide a link to counselling via zoom and face to face by appointment in our dedicated listening space.

Early Essentials continues to run to support midwives, health visitors to provide for mums to be who are struggling to financially and baskets are collected from the Romiley Life Centre base by the health workers and visitors.

The Romiley Life Centre works closely in conjunction with St Chad's Church. The Trustees and many of the volunteers working in the centre are members of the church, many of them having given financially to establish and support the charity. The Life Centre provides office accommodation for the church's youth and children's workers and for the church administration team. The Vicar of St Chad's is also a Director of the Life Centre and Chair of its Trustee Board and Romiley Life Centre continued to provide this space in the building.

There is an agreed policy that the board of Trustees includes 2 representatives of St Chad's PCC.

Three potential risks to the long term governance of the Life Centre have been identified and are being addressed:

- First it was recognised that the burden of responsibility has gradually increased on the Trustees and management.
- The second is the age profile of the 'Trustees and Management' group was predominantly over 55 and some succession planning was necessary.
- The 'Friends of Romiley Life Centre' has been opened up to include all volunteers, with the hope this will encourage those with a passion for the Life Centre to be identified and then invited to be a trustee. The management team are looking at recruiting new staff members to support the 80 volunteers.

It was reported in the 2019-2020 Directors' report that there is an intention to upgrade of IT equipment in the office and conference facilities, intention continues to be fulfilled by the purchase and installation of a new smart TVs in the conference facilities – much to the appreciation of our users.

Future Developments

In the following financial year it is planned for financial controls to continue to be strengthened by the increase sales in the shop and rebuilding the conference bookings providing for the continuation of the maintenance plan. These will include new windows, conference chairs and carpeting and conference facilities and repainting the exterior along with renewal of some of the aging electrical equipment. Although these improvements are not envisaged to take place until the trading conditions within the UK strengthen in the coming months/years.

Transactions and financial position

The Statement of Financial Activities shows a profit of £42,601 for the year, and reserves stand at £ 713,598 including a revaluation reserve of £ 219,645.

Risk Assessment

The Trustees are continually assessing the risks, which might affect the charity and attempt to put procedures in place to minimise such risks.

GDPR requirements have been put into place.

Training of the volunteer & staff team has continued including First Aid, fire safety and safeguarding to support the Romiley Life Centre's duty of care of employees, volunteers and customers.

Although under current legislation the Life Centre qualifies to receive gift aid relief, any changes to tax legislation and charitable status could adversely affect income receivable. Other possible risks include the effects of reduced business, loss of key personnel, inability to secure funding, or the inability to maintain voluntary and paid staffing levels of the required calibre and commitment.

Statement of Directors' responsibilities

Company Law requires the directors to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and the income and expenditure of the charitable company for that period. In preparing the accounts the directors are required to:

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

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

The report has been prepared in accordance with the provisions of the Companies Act 2006 applicable to small companies.

By Order of the Board

Richard Pennystan
Director

Date 31st March 2022

ROMILEY LIFECENTRE LIMITED

Legal and administrative information

Directors

Rev Richard Pennystan	Chair
Mr Ian Otto	
Mrs Jan Ford	
Mr Jim Jeffery	(resigned 4/1/2022)
Mrs Kirstie Goddard	
Mrs Penelope Jane Higginbottom	(appointed 17/6/2021)

Registered office and operations address

3 Stockport Road, Romiley, Stockport, Cheshire, SK6 4BN.

Accountant

J A Simpson, 48 Bredbury Green, Romiley, Stockport, Cheshire, SK6 3DN.

Bankers

The Cooperative Bank, Delph House, South Way, Skelmersdale, WN8 6WT

Solicitor

J H Sidebotham, 127 Buxton Road, High Lane, Stockport, Cheshire, SK6 8DX.

Company number	04158959
Registered charity number	1087038

INDEPENDENT EXAMINERS' REPORT
TO THE MEMBERS OF ROMILEY LIFECENTRE LIMITED

I report on the accounts of the company limited by guarantee for the year ended 31 March 2022, which are set out on pages 6 to 13. These accounts have been prepared in accordance with FRS 102 under the historical cost and the accounting policies set out therein.

Respective responsibilities of directors and examiner

As described in the Statement of Directors' Responsibilities the company's directors (who are also the trustees) are responsible for the preparation of the accounts in accordance with applicable law and United Kingdom Accounting Standards. You consider that the audit requirement of s144(2) of the Charities Act 2011 (the Act) does not apply and that an independent examination is needed. I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

examine the accounts under section 145 of the 2011 Act

to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act and

to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and the seeking of explanations from you as trustees concerning any such matters. I have helped to prepare the financial statements from the accounting records made available to me by the charity.The procedure applied do not provide all evidence that would be required in an audit and, consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1 Which gives me reasonable cause to believe that, in any material respect, the requirements:

to keep accounting records in accordance with s130 of the 2011 Act and

to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

2 To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

John A Simpson
Chartered Accountant
48 Bredbury Green
Romiley
Stockport

J A Simpson

Date 14/9/22

ROMILEY LIFECENTRE LIMITED

Statement of Financial Activities for the year ended 31 March 2022

	Notes	2022 £	2021 £
Incoming resources			
Incoming resources from generated funds			
Voluntary income:			
Donations and grants	2	11,697	10,192
Activities for generating funds:			
Bookshop		16,698	7,172
Café		81,072	13,778
Room hire and conferences		18,749	539
Government assistance - Covid		17,265	38,499
Investment income		0	0
Rent		10,595	7,182
		156,076	77,362
Resources expended			
Charitable activities		113,225	75,800
Governance costs		250	250
Total resources expended	5	113,475	76,050
Net movement in funds	3	42,601	1,312
Reconciliation of funds			
Total funds brought forward		670,997	669,685
Total funds carried forward		713,598	670,997

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

ROMILEY LIFECENTRE LIMITED

Balance Sheet as at 31 March 2022

	Notes	2022	2022	2021	2021
Fixed Assets		£	£	£	£
Tangible assets	4		709,361		707,934
Current Assets					
Stock		9,148		9,731	
Debtors	6	2,369		0	
Cash at bank and in hand		39,406		12,631	
		50,923		22,362	
Creditors: amounts falling due within one year	7	19,147		19,627	
Net Current Assets/(Liabilities)			31,776		2,735
			741,137		710,669
Creditors: amounts falling due after more than one year	8		27,539		39,672
			713,598		670,997
FUNDS					
Unrestricted Income Funds					
General Purpose Fund	9		493,953		451,352
Revaluation Reserve	9		219,645		219,645
			713,598		670,997

For the year ended 31st March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476

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

these accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 6 to 13 were approved by the trustees on the date below and signed on their behalf by:

Richard Pennystan
Director

Date 13/9/22

ROMILEY LIFECENTRE LIMITED

Notes to the Accounts for the Period to 31 March 2022

1 Accounting policies

General

These accounts have been prepared under the historic cost convention and are in accordance with:
FRS 102 and the provisions of Companies Act 2006 applicable to small companies.

Company status

The company is limited by guarantee. The liability in respect of the guarantee, as set out in the memorandum of association, is limited to £10 per member of the company.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Investment income is included when receivable.

Incoming resources from charitable trading activity are accounted for when earned.

Resources expended

Expenditure is recognised on an accruals basis as the liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of generating funds comprise the costs associated with attracting voluntary income and costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the examination fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource.

Fixed Assets

Fixed assets are stated at cost less accumulated depreciation.

Depreciation is not provided on the 1-5 Stockport Road building as the lease is for 999 years and the amount is considered to be immaterial.
Depreciation is provided on office and kitchen equipment to write off their cost over 5 years.
Depreciation is provided on furniture and fittings to write off their cost over 7 years.

ROMILEY LIFECENTRE LIMITED

Notes to the Accounts for the Period to 31 March 2022

2 Donations and Grants

	2022	2021
	£	£
Donations	11,697	10,192

Donations includes a bequest received in this financial year and it is the intention to spend this in the next financial year updating and improving the facilities of the building, for example to electrical and fire alarm systems, which need to be replaced - the planning of this work is already underway.

3 Net Incoming Resources for the Year

This is stated after charging:	2022	2021
	£	£
Depreciation	1,404	472
Independent Examiner's Fee	250	250

4 Fixed Assets

	Leasehold Building	Furniture and Fittings	Office and Kitchen Equipment	Total
Cost or Valuation for Leasehold Buildings	£	£	£	£
At 1 April 2021	703,904	32,666	28,411	764,981
Additions		1,734	625	2,359
Disposals				
At 31 March 2022	703,904	34,400	29,036	767,340
Depreciation				
At 1 April 2021	0	32,666	24,381	57,047
Charge for the year	0	126	806	932
At 31 March 2022	0	32,792	25,187	57,979
Net Book Value at 31 March 2022	703,904	1,608	3,849	709,361
Net Book Value at 31 March 2021	703,904	0	4,030	707,934

5 Total Resource Expended

	2022	2021
	£	£
Costs directly allocated to activities		
Café costs	36,778	6,659
Bookshop costs	10,314	7,228
Conference costs	30	0
Lifecare	1,227	6,571
Wages	15,843	11,984
	64,192	32,442
Support costs allocated to activities		
Remedial works	5,562	2,750
Insurance	1,315	2,731
Phone	871	874
Heat & light	7,732	6,479
Rates	1,765	1,319
Office expenses & sundries	2,365	889
Interest & bank charges	3,802	3,782
Training	150	309
Depreciation	1,404	472
Accountancy	765	269
Professional fees	53	358
Administration	23,499	23,376
Total resources expended	113,475	76,050

The basis of allocation attempts to spread costs over activities to give a reasonable approximation of actual cost.

6 Debtors

	2022 £	2021 £
Trade debtors	2,369	0
	2,369	0

7 Creditors: Amounts Falling Due within One Year

	2022 £	2021 £
Loans	12,080	11,356
Trade creditors	3,133	4,386
Other creditors	3,934	3,885
	19,147	19,627

8 Creditors: Amounts Falling Due after more than One Year

	2022 £	2021 £
Loans - payments falling due between		
One and two years	12,817	12,079
Two and five years	14,722	27,593
After more than five years		
	27,539	39,672

9 Movements in Funds

	2021 £	Incoming Resources £	Expenditure £	2022 £
Unrestricted funds	451,352	156,076	113,475	493,953
Revaluation Reserve	219,645	0	0	219,645
	670,997	156,076	113,475	713,598

10 Staff Costs

Staff costs were as follows:

	2022	2021
	£	£
Salaries and wages	37,968	34,339
Social security costs	1,374	1,021
Total	39,342	35,360

No employee received emoluments of more than £60,000

11 Trustee Remuneration & Related Party Transactions

Mrs R. Otto (wife of Ian Otto, a trustee) received £2,357 in respect of services provided to the charity. Payment was considered to not exceed the commercial rate for the provision of these services.

The office of St Chad's church, Romiley, is located in the Lifecentre. It has been agreed that the church would pay £4,000 per annum rent for the office. St Chad's PCC is considered a related party as there are members of the PCC on the board of directors of the Romiley Lifecentre Limited.

Mrs P Jeffery (wife of J Jeffery) received wages of £1,896 during the year, paid on a commercial basis.

ROMILEY LIFECENTRE LIMITED

England & Wales - Charity number 1087038

Accounts

Romiley Lifecentre Limited

(A company limited by guarantee)

Report and Financial Statements

For the year ended 31 March 2021

3 Stockport Road
Romiley
Stockport
Cheshire

Company no: 04158959

Charity no: 1087038

ROMILEY LIFECENTRE LIMITED

Report and Accounts

Contents

ROMILEY LIFECENTRE LIMITED

Legal and administrative information

Directors

Rev Richard Pennystan	Chair
Mr Ian Otto	
Mrs Jan Ford	
Mr Jim Jeffery	
Mrs Kirstie Goddard	

Secretary

Mrs K Wade

Registered office and operation address

3 Stockport Road, Romiley, Stockport, Cheshire, SK6 4BN.

Accountant

J A Simpson, 48 Bredbury Green, Romiley, Stockport, Cheshire, SK6 3DN.

Bankers

The Royal Bank of Scotland plc, 1 Romiley Precinct, Romiley, Stockport, Cheshire, SK6 4EA.

Solicitor

J H Sidebotham, 127 Buxton Road, High Lane, Stockport, Cheshire, SK6 8DX.

Company number	04158959
Registered charity number	1087038

ROMILEY LIFECENTRE LIMITED

Company No. 04158959
Charity No. 1087038

Directors' Report (incorporating the Trustees' Report)

The Directors and Trustees present their report and the examined accounts for the year ended 31 March 2021. The charity is governed by its memorandum and articles of association and is a company limited by guarantee.

Mission Statement

The Romiley Lifecentre exists to make a positive difference to the community of Romiley through a range of services which strengthen and enhance personal relationships through training, listening and support.

Trustees

The Trustees of the charity during the year were as follows:

Rev Richard Pennystan (Chair)
Mr Ian Otto
Mrs Janet Ford
Mr James Jeffery
Mrs Kirstie Goddard

Structure and appointments

The charity is run by the trustees who are also the directors, who meet on a regular basis and make policy decisions. The directors of the charity, together with the company secretary, hold responsibility for the regulatory aspects of the charity's limited company status. Directors are appointed by the trustees themselves.

A management team composed of trustees, department heads and team leaders meets monthly under the chairmanship of Richard Pennystan.

It has been agreed that Kathryn Louise Wade will resign as Company Secretary on 30th April 2021.

Penelope Jane Higginbottom has been nominated as an additional Trustee/Director – the vote will take place at the next Trustees meeting in June 2021.

Development, activities and achievements this year

The Romiley Lifecentre seeks to provide a focus for community building and the support of relationships in the local community. These are built on three core values, which were determined by the trustees at the time of the Life Centre's 10 year anniversary. These values are: Relationships, Accessible and Holy.

In March 2021 HM Government announced a country wide lockdown of all non-essential businesses and hospitality in response to the Covid-19 pandemic and in line with this advice Romiley Life Centre closed its doors on 20th March 2020 impacting the usual wide range of services and programmes run from the centre; the cafe, bookshop, stay and play, quiet prayer space, counselling rooms and conference facilities were all closed until 2nd September 2020 and then again on 4th November 2020 resulting in a loss of income for that period. Government grants and the Job Retention Scheme provided support for the business as it continued to comply with all Government guidelines on Health & Safety for customers, volunteers & staff.

The Romiley Life Centre's focus for community building did not cease and the support and building of relationships were re-visioned and a food pantry was set up by providing weekly food parcels by mid April 2021 – supported financially by St Chads church, Stockport MBC, Allied Bakeries and local donors.

Our volunteers were quick to offer help and shopped, delivered and maintained relationships providing a much needed lifeline to the vulnerable in Romiley and surrounding districts. Romiley Life Centre's Covid19 mutual aid support group continues for those who have been required by HM Government to shield and isolate within the Romiley and wider communities.

Romiley Life Centre's support still focused on family life, the elderly, the vulnerable & shielding, providing food for the furloughed and families struggling with the delay in food vouchers and the listening service was provided throughout the year via Stockport Christian Counsellors who provided a link to counselling via zoom.

Food provision & security was also supported in addition by the Trussell Trust with the provision of Foodbank vouchers for all local foodbanks.

Early Essentials continued to run and continued to support midwives, health visitors to provide for mums to be who are struggling to financially and baskets were sent to local centres for collection by the health workers and visitors.

The Romiley Lifecentre works closely in conjunction with St Chad's Church. The Trustees and many of the volunteers working in the centre are members of the church, many of them having given financially to establish and support the charity. The Lifecentre provides office accommodation for the church's youth and children's workers and for the church administration team. The Vicar of St Chad's is also the Director of the Lifecentre and Chair of its Board and Romiley Life Centre continued to provide this space in the building – although church employees were advised to work from home during the Covid-19 lockdown .

There is an agreed policy that the board of Trustees includes 2 representatives of St Chad's PCC.

During this year two potential risks to the long term governance of the Lifecentre were identified:

- First it was recognised that the burden of responsibility has gradually increased on the Trustees and management.
- The second is the age profile of the 'Trustees and Management' group was predominantly over 55 and some succession planning was necessary.

It was reported in the 2019-2020 Directors' report that there is an intention to upgrade of IT equipment in the office and conference facilities, this was partially fulfilled by the purchase and installation of a new server which improved the internet & WIFI provision in the café, conference rooms and offices and also tightened security of the system by splitting the signal into these three areas – the café moving onto a Public system whereby users have to sign in which allows Romiley Life Centre to obtain adherence to downloading guidelines.

Future Developments

Due to the pandemic Romiley Life Centre's employees were furloughed which delayed all planning for the future development, as focus shifted to dealing with the pandemic commercial realities in addition to the support of the local community listed above . In the following financial year it is planned for financial controls to continue to be strengthened by the increase sales in the shop and rebuilding the conference bookings providing for the continuation of the maintenance plan. These will include new windows, conference chairs and carpeting, upgrade of IT equipment in the office and conference facilities and repainting the exterior along with renewal of some of the aging electrical equipment. Although these improvements are not envisaged to take place until the trading conditions within the UK strengthen in the coming months/years.

Transactions and financial position

The Statement of Financial Activities shows a surplus of £1,312 for the year, and reserves stand at £670,997 including a revaluation reserve of £219,645.

Risk Assessment

The Trustees are continually assessing the risks, which might affect the charity and attempt to put procedures in place to minimise such risks.

GDPR requirements have been put into place.

Training of the volunteer & staff team has continued including First Aid, fire safety and safeguarding to support the Romiley Life Centre's duty of care of employees, volunteers and customers.

Although under current legislation the Lifecentre qualifies to receive gift aid relief, any changes to tax legislation and charitable status could adversely affect income receivable. Other possible risks include the effects of reduced business, loss of key personnel, inability to secure funding, or the inability to maintain voluntary and paid staffing levels of the required calibre and commitment.

Statement of Directors' responsibilities

Company Law requires the directors to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and the income and expenditure of the charitable company for that period. In preparing the accounts the directors are required to:

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

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

The report has been prepared in accordance with the provisions of the Companies Act 2006 applicable to small companies.

By Order of the Board

Richard Pennystan
Director

Date 31st March 2021

INDEPENDENT EXAMINERS' REPORT
TO THE MEMBERS OF ROMILEY LIFECENTRE LIMITED

I report on the accounts of the company limited by guarantee for the year ended 31 March 2021, which are set out on pages 6 to 13. These accounts have been prepared in accordance with FRS 102 under the historical cost and the accounting policies set out therein.

Respective responsibilities of directors and examiner

As described in the Statement of Directors' Responsibilities the company's directors (who are also the trustees) are responsible for the preparation of the accounts in accordance with applicable law and United Kingdom Accounting Standards. You consider that the audit requirement of s144(2) of the Charities Act 2011 (the Act) does not apply and that an independent examination is needed.
I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

examine the accounts under section 145 of the 2011 Act

to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act and

to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and the seeking of explanations from you as trustees concerning any such matters. I have helped to prepare the financial statements from the accounting records made available to me by the charity.The procedure applied do not provide all evidence that would be required in an audit and, consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1 Which gives me reasonable cause to believe that, in any material respect, the requirements:

to keep accounting records in accordance with s130 of the 2011 Act and

to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

2 To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

John A Simpson
Chartered Accountant
48 Bredbury Green
Romiley
Stockport

J A Simpson

Date 14th October 2021

ROMILEY LIFECENTRE LIMITED

Statement of Financial Activities for the year ended 31 March 2021

	Notes	2021 £	2020 £
Incoming resources			
Incoming resources from generated funds			
Voluntary income:			
Donations and grants	2	10,192	2,384
Activities for generating funds:			
Bookshop		7,172	16,422
Café		13,778	88,484
Room hire and conferences		539	14,663
Government assistance - Covid		38,499	0
Investment income		0	3
Rent		7,182	5,881
		77,362	127,837
Resources expended			
Charitable activities		76,050	125,934
Governance costs			
Total resources expended	5	76,050	125,934
Net movement in funds	3	1,312	1,903
Reconciliation of funds			
Total funds brought forward		669,685	667,782
Total funds carried forward		670,997	669,685

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

ROMILEY LIFECENTRE LIMITED

Balance Sheet as at 31 March 2021

Fixed Assets	**Notes**	**2021**		**2020**	
		£	£	£	£
Tangible assets	4		707,934		708,406
Current Assets					
Stock		9,731		12,065	
Debtors	6	0		6,008	
Cash at bank and in hand		12,631		12,950	
		22,362		31,023	
Creditors: amounts falling due within one year	7	19,627		24,118	
Net Current Assets/(Liabilities)			2,735		6,905
			710,669		715,311
Creditors: amounts falling due after more than one year	8		39,672		45,626
			670,997		669,685
FUNDS					
Unrestricted Income Funds					
General Purpose Fund	9		451,352		450,040
Revaluation Reserve	9		219,645		219,645
			670,997		669,685

For the year ended 31st March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476

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

these accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 6 to 13 were approved by the trustees on the date 13th October 2021 below and signed on their behalf by:

Richard Pennystan
Director

ROMILEY LIFECENTRE LIMITED

Notes to the Accounts for the Period to 31 March 2021

1 Accounting policies

General

These accounts have been prepared under the historic cost convention and are in accordance with:
FRS 102 and the provisions of Companies Act 2006 applicable to small companies.

Company status

The company is limited by guarantee. The liability in respect of the guarantee, as set out in the memorandum of association, is limited to £10 per member of the company.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Investment income is included when receivable.

Incoming resources from charitable trading activity are accounted for when earned.

Resources expended

Expenditure is recognised on an accruals basis as the liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of generating funds comprise the costs associated with attracting voluntary income and costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the examination fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource.

Fixed Assets

Fixed assets are stated at cost less accumulated depreciation.

Depreciation is not provided on the 1-5 Stockport Road building as the lease is for 999 years and the amount is considered to be immaterial.
Depreciation is provided on office and kitchen equipment to write off their cost over 5 years.
Depreciation is provided on furniture and fittings to write off their cost over 7 years.

ROMILEY LIFECENTRE LIMITED

Notes to the Accounts for the Period to 31 March 2021

2 Donations and Grants

	2021	2020
	£	£
Donations	10,192	2,384

3 Net Incoming Resources for the Year

This is stated after charging:

	2021	2020
	£	£
Depreciation	472	912
Independent Examiner's Fee	250	250

4 Fixed Assets

	Leasehold Building	Furniture and Fittings	Office and Kitchen Equipment	Total
Cost or Valuation for Leasehold Buildings	£	£	£	£
At 1 April 2020	703,904	32,666	28,411	764,981
Additions		0	0	0
Disposals				0
At 31 March 2021	703,904	32,666	28,411	764,981
Depreciation				
At 1 April 2020	0	32,666	23,909	56,575
Charge for the year	0	0	472	472
At 31 March 2021	0	32,666	24,381	57,047
Net Book Value at 31 March 2021	703,904	0	4,030	707,934
Net Book Value at 31 March 2020	703,904	0	4,502	708,406

5 Total Resource Expended

	2021	2020
	£	£
Costs directly allocated to activities		
Café costs	6,659	46,111
Bookshop costs	7,228	8,055
Conference costs	0	0
Lifecare	6,571	958
Wages	11,984	11,401
	32,442	66,525
Support costs allocated to activities		
Remedial works	2,750	9,582
Insurance	2,731	2,579
Phone	874	860
Heat & light	6,479	10,258
Rates	1,319	2,171
Office expenses & sundries	889	2,021
Interest & bank charges	3,782	4,810
Training	309	1,112
Depreciation	472	912
Accounts examination	269	269
Professional fees	358	462
Administration	23,376	24,373
Total resources expended	76,050	125,934

The basis of allocation attempts to spread costs over activities to give a reasonable approximation of actual cost.

6 Debtors

	2021 £	2020 £
Trade debtors	0	6,008
	0	6,008

7 Creditors: Amounts Falling Due within One Year

	2021 £	2020 £
Loans	11,356	10,928
Trade creditors	4,386	5,462
Other creditors	4,012	5,438
Accruals	-127	2,290
	19,627	24,118

8 Creditors: Amounts Falling Due after more than One Year

	2021 £	2020 £
Loans - payments falling due between		
One and two years	12,079	11,356
Two and five years	27,593	34,270
After more than five years	0	0
	39,672	45,626

9 Movements in Funds

	2020 £	Incoming Resources £	Expenditure £	2021 £
Unrestricted funds	450,040	77,362	76,050	451,352
Revaluation Reserve	219,645	0	0	219,645
	669,685	77,362	76,050	670,997

10 Staff Costs

Staff costs were as follows:

	2021	2020
	£	£
Salaries and wages	34,339	34,753
Social security costs	1,021	1021
Total	35,360	35,774

No employee received emoluments of more than £60,000

11 Trustee Remuneration & Related Party Transactions

Mrs R. Otto (wife of Ian Otto, a trustee) received payment of £550 in respect of services provided to the charity. Payment was considered to not exceed the commercial rate for the provision of these services.

The office of St Chad's church, Romiley, is located in the Lifecentre. It has been agreed that the church would pay £4,000 per annum rent for the office. St Chad's PCC is considered a related party as there are members of the PCC on the board of directors of the Romiley Lifecentre Limited.

Mrs P Jeffery (wife of J Jeffery) received wages of £1,708 during the year, paid on a commercial basis.