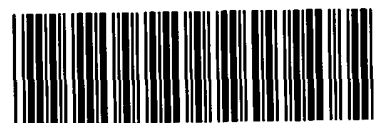


Charity registration number 1111444 (England and Wales)

Company registration number 04978824

**MIRACLE CHRISTIAN CENTRE INTERNATIONAL LTD**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

FRIDAY



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# **MIRACLE CHRISTIAN CENTRE INTERNATIONAL LTD**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Secretary</b>	Mrs Karen Millie-James
<b>Directors and Trustees</b>	M. Anderson K.A. Mcleod K. Millie-James D. Ngoma E.E.K. Okai N.N. Roach
<b>Charity number</b>	1111444
<b>Company number</b>	04978824
<b>Registered office</b>	Unit 2 Capital Business Park Manor Way Borehamwood Hertfordshire UK WD6 1GW
<b>Independent examiner</b>	VPC Accountants Limited Sanjita Bhavan 101 Brookdene Avenue Watford Greater London WD19 4LG

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# MIRACLE CHRISTIAN CENTRE INTERNATIONAL LTD

## CONTENTS

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	<b>Page</b>
Report (including director's report)	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 8

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# MIRACLE CHRISTIAN CENTRE INTERNATIONAL LTD

## REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 DECEMBER 2024

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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the 's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

#### **Objectives and activities**

The Charity's object and its principal activity is for the advancement of the Christian religion in the United Kingdom and overseas, and to relieve persons in conditions of poverty, sickness and distress. The Charity operates as a church in the Watford area and currently has approximately 100 members who attend regular services. The Church also welcomes up to 20 visitors on a regular basis who are able to donate to the charity. It is hope that these visitors will become members. The Charity raises money through regular tithes from members, and by offerings from members and visitors. Some of the funds are used to assist members of the church who may be in financial hardship, and donations are made to other small charities as determined by the Trustees. The Charity also supports overseas missions, orphanages and schools primarily in Jamaica and Venezuela. The Charity is organised so that the trustees meet regularly to manage its affairs.

#### **Public benefit**

As a small charity, below the Charities Act's audit threshold, the report focuses on the main activities undertaken by the charity to further its charitable purposes for the public benefit. The 'Objectives and Activities' section of the report provide a brief summary of activities undertaken together with a confirmation that the trustees have had regard to the charities commission guidance on public benefit, in particular the guidance on charities for the advancement of religion, when planning their activities. Further more detailed information about the activities and their success is provided in the 'Achievements and Performance' section of the report.

#### **Achievements and performance**

##### **Development, activities and achievements this year**

The trustees consider that the performances of the Charity in the year to date is on an improving trend, compared to the previous year, and it is envisaged that the performance will continue to improve year on year, demonstrated by an increase in our bank cash balances.

#### **Financial review**

##### **Investment policy and objectives**

Under the memorandum and articles of association, the Charity has the power to make any investment which the trustees sees fit. No decisions have been made as yet. However, the Charity has saved a considerable sum to go towards the purchase of a building of their own.

##### **Plans for future periods**

The charity aims to purchase their own church building.

#### **Structure, governance and management**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

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

# MIRACLE CHRISTIAN CENTRE INTERNATIONAL LTD

## REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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The report was approved by the Board of .



.....  
Mr Keith Anthony Mcleod  
Trustee

Date: 3 Sept 2025 .....

# MIRACLE CHRISTIAN CENTRE INTERNATIONAL LTD

## INDEPENDENT EXAMINER'S REPORT

### TO THE OF MIRACLE CHRISTIAN CENTRE INTERNATIONAL LTD

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I report to the on my examination of the financial statements of Miracle Christian Centre International Ltd (the ) for the Year ended 31 December 2024.

#### Responsibilities and basis of report

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

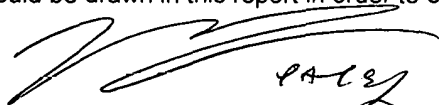
Having satisfied myself that the financial statements of the are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the 's financial statements carried out under section 145 of the Charities Act 2011.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

#### Independent examiner's statement

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

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

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



Vishal Patel ACA BFP BSC (Hons)

Senior Partner

VPC Accountants Limited

Sanjita Bhavan

101 Brookdene Avenue

Watford

Greater London

WD19 4LG

Dated: 3/9/25

# MIRACLE CHRISTIAN CENTRE INTERNATIONAL LTD

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Income from:</b>			
Donations and legacies	2	155,272	136,317
Investments	3	1,041	1,155
<b>Total income</b>		<u>156,313</u>	<u>137,472</u>
<b>Expenditure on:</b>			
Raising funds	4	198,611	161,439
Charitable activities		2,933	3,451
<b>Total expenditure</b>		<u>201,544</u>	<u>164,890</u>
<b>Net expenditure and movement in funds</b>		<u>(45,231)</u>	<u>(27,418)</u>
<b>Reconciliation of funds:</b>			
Fund balances at 1 January 2024		<u>304,180</u>	<u>331,598</u>
<b>Fund balances at 31 December 2024</b>		<u>258,949</u>	<u>304,180</u>

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

# MIRACLE CHRISTIAN CENTRE INTERNATIONAL LTD

## BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Tangible assets	5		16,622		19,554
<b>Current assets</b>					
Debtors	6	125,495		127,944	
Cash at bank and in hand		200,245		175,403	
		325,740		303,347	
<b>Creditors: amounts falling due within one year</b>	7	(83,413)		(18,721)	
<b>Net current assets</b>			242,327		284,626
<b>Total assets less current liabilities</b>			258,949		304,180
<b>The funds of the</b>					
Unrestricted funds	8		258,949		304,180
			258,949		304,180

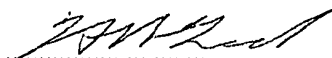
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the Year ended 31 December 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the Year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the on 3 Sept 2025



Mr Keith Anthony Mcleod  
Trustee

Company registration number 04978824 (England and Wales)



# MIRACLE CHRISTIAN CENTRE INTERNATIONAL LTD

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

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### 1 Accounting policies

#### Charity information

Miracle Christian Centre International Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is Unit 2 Capital Business Park, Manor Way, Borehamwood, Hertfordshire, WD6 1GW, UK.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

#### 1.2 Charitable funds

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the .

#### 1.3 Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### 1.4 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### 1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	15% reducing balance
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#### 1.6 Taxation

The charity is exempt from corporation tax on its charitable activities.

#### 1.7 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

# MIRACLE CHRISTIAN CENTRE INTERNATIONAL LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

### 2 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	155,272	136,317

### 3 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	1,041	1,155

### 4 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Other fundraising costs	198,611	161,439

### 5 Tangible fixed assets

	Fixtures and fittings £
<b>Cost</b>	
At 1 January 2024	72,678
At 31 December 2024	72,678
<b>Depreciation and impairment</b>	
At 1 January 2024	53,123
Depreciation charged in the Year	2,933
At 31 December 2024	56,056
<b>Carrying amount</b>	
At 31 December 2024	16,622
At 31 December 2023	19,554

# MIRACLE CHRISTIAN CENTRE INTERNATIONAL LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

### 6 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Other debtors	125,495	127,944

### 7 Creditors: amounts falling due within one year

	2024	2023
	£	£
Corporation tax payable	(100)	(100)
Other taxation and social security	666	(1,531)
Trade creditors	77,847	15,352
Accruals and deferred income	5,000	5,000
	83,413	18,721

### 8 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	304,180	156,313	(201,544)	258,949
Previous year:	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
General funds	331,598	137,472	(164,890)	304,180