

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020  
FOR  
MAJESTY CHRISTIAN CENTRE  
T/A MAJESTY CHAMPION CENTRE**

AJM Accountancy & Taxation Ltd  
21 Goldings Close  
Kings Hill  
West Malling  
Kent  
ME19 4BE

**MAJESTY CHRISTIAN CENTRE  
T/A MAJESTY CHAMPION CENTRE**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

	<b>Page</b>
<b>Reference and Administrative Details</b>	<b>1</b>
<b>Report of the Trustees</b>	<b>2 to 4</b>
<b>Independent Examiner's Report</b>	<b>5</b>
<b>Statement of Financial Activities</b>	<b>6</b>
<b>Balance Sheet</b>	<b>7</b>
<b>Notes to the Financial Statements</b>	<b>8 to 15</b>
<b>Detailed Statement of Financial Activities</b>	<b>16 to 17</b>

**MAJESTY CHRISTIAN CENTRE  
T/A MAJESTY CHAMPION CENTRE**

**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

<b>TRUSTEES</b>	Mrs J Pitt M Hyndman Pastor S Pitt V Khutan
<b>PRINCIPAL ADDRESS</b>	Bucks New University 106 Oxford Road Uxbridge Slough Greater London UB8 1NA
<b>REGISTERED CHARITY NUMBER</b>	1172295
<b>INDEPENDENT EXAMINER</b>	AJM Accountancy & Taxation Ltd 21 Goldings Close Kings Hill West Malling Kent ME19 4BE
<b>BANKERS</b>	Barclays Bank PLC Uxbridge Leicestershire LE87 2BB

**MAJESTY CHRISTIAN CENTRE  
T/A MAJESTY CHAMPION CENTRE**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of 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 2019).

Majesty Christian Centre, which is also known as Majesty Champion Centre, was formed as a Charitable Incorporated Organisation (CIO) on 28 March 2017 under its Foundation Constitution.

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The objects of the CIO are, for the public benefit, the advancement of the Christian faith in Uxbridge, Middlesex and such other parts of the United Kingdom and the world as the Charity Trustees may from time to time decide.

### **Significant activities**

Majesty Christian Centre is a local Apostolic church in Uxbridge, serving the local community and Christians. In order to fulfil its purposes, the charity runs activities and services for the advancement of the Christian faith according to the doctrine of the Holy Bible. The charity also provides counselling services for bereavement, divorce, sickness, and finance issues.

### **Public benefit**

The trustees have given careful consideration to the guidance issued by the Charity Commission on public benefit in setting the objectives and planning the activities of the CIO.

The CIO operates for the public benefit as it provides spiritual and religious worship for the local communities in Uxbridge and surrounding areas, as well as providing community outreach projects together with training and development for the wider community. The counselling ministry seeks to provide support and encouragement for those in need in the community.

The services of the church are open to everyone. Community outreach projects are decided by the trustees on the basis of the needs highlighted by Church members and the local community.

### **Volunteers**

All the trustees of the CIO are volunteers and members of the church assist in activities in the capacity as volunteers. The charity had an average of 4 volunteers during the financial year, which was reduced due to the impact of Covid-19.

**MAJESTY CHRISTIAN CENTRE  
T/A MAJESTY CHAMPION CENTRE**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

In the early part of 2020, the charity's activities included regular religious worship; prayer meetings; study groups, training and teaching to other Christian churches and ministries in respect of church leadership and team building for the advancement of the Christian faith according to the doctrine of the Holy Bible. These activities were carried out at various locations that are hired around the town on different days of the week. The charity provided counselling services to members of the local communities for bereavement, divorce, sickness, and financial issues.

However, from March 2020, restrictions were introduced due to Covid-19, and physical meetings were not permitted, but we quickly adapted the way we operated so we could still carry out and achieve our objectives. We managed to live stream on multiple days of the week. Through live streaming it has been possible to connect to both our local communities in their homes and to other communities around the UK.

We were able to deliver local food parcels to those who could not get out of their homes due to Covid-19.

**FINANCIAL REVIEW**

**Financial position**

Total incoming resources for the year amounted to £78,207 (2019: £74,514).

Total outgoing resources amounted to £55,652 (2019: £78,023) and the net income arising for the year amounted to £22,555 (2019: net expenditure of £3,509.)

During the year there was no restricted fund income or expenditure. There are no restricted funds held at 31 December 2020.

The balance sheet confirms that all resources are represented by unrestricted funds, and those funds carried forward at 31 December 2020 amounted to £66,637 (2019: £44,082.)

**Principal funding sources**

The charity is financed largely by voluntary donations and claims Gift Aid from HMRC on eligible donations.

**Reserves policy**

The charity wishes to maintain sufficient reserves to cover a minimum of six month's expenditure.

Expenditure during 2020 was lower than in previous years as a result of reduced charitable activities caused by the impact of Covid-19. At 31 December 2020 reserves of approximately ten months expenditure of an average year were held (representing fourteen months expenditure of the Covid-19 impacted year of 2020). As restrictions are expected to ease during 2021, the charity will look to be using reserves on activities in accordance with its charitable objectives in order to bring the level of reserves closer to the minimum sufficient level above.

**MAJESTY CHRISTIAN CENTRE  
T/A MAJESTY CHAMPION CENTRE**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**FINANCIAL REVIEW**

**Going concern**

The trustees have prepared the accounts on the going concern basis and have considered the financial position of the charity for a full 12 months from the date of signing of the accounts.

The trustees have considered the ongoing impact on the charity of Covid-19. As noted above, expenditure has reduced due to restrictions on physical meetings during the pandemic. However, income has been sustained, which has supplemented the charity reserves. The trustees note it is important for the charity to continue its work in the advancement of the Christian faith and has adapted to do so within the current restrictions.

**FUTURE PLANS**

The charity intends to reestablish its physical meetings as restrictions are eased, whilst continuing to deliver digital services. The trustees aim to continue to increase the scope of its current activities within the local community, and to help more people through its counselling services.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a Foundation CIO Constitution.

**Recruitment and appointment of new trustees**

Every trustee must be appointed by a resolution passed at a properly convened meeting of the trustees.

In selecting individuals for appointment as trustees, the existing trustees have regard to the skills, knowledge and experience needed for the effective administration of the CIO. All trustees must subscribe and adhere to, in belief and lifestyle, the Statement of Faith.

The spiritual government and leadership of the Church Fellowship for the purposes of which the CIO has been established shall remain with the Spiritual Leadership and to the extent to which the trustees are not synonymous with the Spiritual Leadership their powers shall be confined to the proper management and administration of the CIO in accordance with the provisions of this Constitution and in furtherance of the Objects and in so doing they shall have full and proper regard to the Spiritual Leadership provided always that they shall not act outside their powers as conferred by this Constitution and by general law.

Approved by order of the board of trustees on 1 June 2021 and signed on its behalf by:

Pastor S Pitt - Trustee

# **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MAJESTY CHRISTIAN CENTRE**

## **Independent examiner's report to the trustees of Majesty Christian Centre**

I report to the charity trustees on my examination of the accounts of Majesty Christian Centre (the Trust) for the year ended 31 December 2020.

### **Responsibilities and basis of report**

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

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

### **Independent examiner's statement**

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

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

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

Andrew James Martin FCA  
Chartered Accountant ICAEW  
AJM Accountancy & Taxation Ltd  
21 Goldings Close  
Kings Hill  
West Malling  
Kent  
ME19 4BE

1 June 2021

**MAJESTY CHRISTIAN CENTRE  
T/A MAJESTY CHAMPION CENTRE**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	Unrestricted fund £	Restricted funds £	<b>2020 Total funds £</b>	2019 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		<b>78,207</b>	-	<b>78,207</b>	74,514
 <b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	2				
Church		<b>55,652</b>	-	<b>55,652</b>	78,023
 <b>NET INCOME/(EXPENDITURE)</b>		<b>22,555</b>	-	<b>22,555</b>	(3,509)
 <b>RECONCILIATION OF FUNDS</b>					
 Total funds brought forward		<b>44,082</b>	-	<b>44,082</b>	47,591
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<b>66,637</b>	-	<b>66,637</b>	44,082

The notes form part of these financial statements



**MAJESTY CHRISTIAN CENTRE  
T/A MAJESTY CHAMPION CENTRE**

**BALANCE SHEET  
31 DECEMBER 2020**

	Notes	Unrestricted fund £	Restricted funds £	<b>2020 Total funds £</b>	2019 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	<b>4,593</b>	-	<b>4,593</b>	5,138
<b>CURRENT ASSETS</b>					
Debtors	9	<b>22,685</b>	-	<b>22,685</b>	14,789
Cash at bank		<b>40,925</b>	-	<b>40,925</b>	29,696
		<b>63,610</b>	-	<b>63,610</b>	44,485
<b>CREDITORS</b>					
Amounts falling due within one year	10	<b>(1,566)</b>	-	<b>(1,566)</b>	(5,541)
<b>NET CURRENT ASSETS</b>		<b>62,044</b>	-	<b>62,044</b>	38,944
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>66,637</b>	-	<b>66,637</b>	44,082
<b>NET ASSETS</b>		<b>66,637</b>	-	<b>66,637</b>	44,082
<b>FUNDS</b>	11				
Unrestricted funds				<b>66,637</b>	44,082
<b>TOTAL FUNDS</b>				<b>66,637</b>	44,082

The financial statements were approved by the Board of Trustees and authorised for issue on 1 June 2021 and were signed on its behalf by:

S Pitt - Trustee

The notes form part of these financial statements

**MAJESTY CHRISTIAN CENTRE  
T/A MAJESTY CHAMPION CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**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.

**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.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Equipment - 25% on cost

**Taxation**

The charity is exempt from tax on its charitable activities.

Value added tax (VAT) is not recoverable by the charity and, as such, any VAT incurred is included in the relevant expenditure category.

**Fund accounting**

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.

The restricted fund "Visiting speaker" represents funds used for a specific gift received and paid in respect of a visiting speaker to the church.

**MAJESTY CHRISTIAN CENTRE  
T/A MAJESTY CHAMPION CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**2. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 3) £	Support costs (see note 4) £	Totals £
Church	<b>8,700</b>	<b>46,952</b>	<b>55,652</b>

**3. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	<b>2020</b> £	2019 £
Visiting speakers	<b>1,500</b>	4,335
Bibles & books	<b>99</b>	121
Conferences	<b>161</b>	1,152
Venue hire	<b>4,089</b>	15,336
Ministry gifts	<b>531</b>	251
Food & hospitality for events	<b>864</b>	1,892
Donations	<b>1,308</b>	3,194
Outreach expenses	<b>74</b>	142
Youth & children's work	<b>74</b>	111
	<b>8,700</b>	26,534

**4. SUPPORT COSTS**

	Management £	Finance £	Other £	Governance costs £	Totals £
Church	<b>42,625</b>	<b>413</b>	<b>1,459</b>	<b>2,455</b>	<b>46,952</b>

**MAJESTY CHRISTIAN CENTRE  
T/A MAJESTY CHAMPION CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**4. SUPPORT COSTS - continued**

Support costs, included in the above, are as follows:

	<b>2020</b>	2019
	Church	Total
	£	activities
	£	£
Premises costs	<b>36,117</b>	<b>41,559</b>
Audio & technical	<b>211</b>	<b>215</b>
Printing, postage & stationery	<b>81</b>	<b>243</b>
Computer costs	<b>508</b>	<b>420</b>
Motor & travelling expenses	<b>804</b>	<b>1,655</b>
Depreciation of tangible and heritage assets	<b>4,664</b>	<b>3,217</b>
Interest payable and similar charges	<b>240</b>	<b>34</b>
Insurance	<b>413</b>	<b>400</b>
Advertising and marketing	<b>249</b>	<b>230</b>
Office expenses	<b>782</b>	<b>664</b>
Sundries	<b>428</b>	<b>697</b>
Accountancy and legal fees	<b>2,455</b>	<b>2,155</b>
	<hr/> <b>46,952</b> <hr/>	<hr/> <b>51,489</b> <hr/>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

**Trustees' expenses**

The following Trustees' expenses were reimbursed totalling £2,468 during the period in respect of 3 trustees as follows:

Conferences and training of £161, motor & travel expenses of £1,089, books of £72, telephone & communications costs of £776, food & refreshments of £370.

In addition to the above, the cost towards the provision of manse accommodation costs for one property which accommodates 3 trustees amounted to £39,332.

**MAJESTY CHRISTIAN CENTRE  
T/A MAJESTY CHAMPION CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**6. STAFF COSTS**

The average monthly number of employees during the period was nil.

No employees received emoluments in excess of £60,000.

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	73,244	1,270	74,514
 <b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Church	76,753	1,270	78,023
 <b>NET INCOME/(EXPENDITURE)</b>	 (3,509)	 -	 (3,509)
 <b>RECONCILIATION OF FUNDS</b>			
 Total funds brought forward	 47,591	 -	 47,591
 <b>TOTAL FUNDS CARRIED FORWARD</b>	 44,082	 -	 44,082

**MAJESTY CHRISTIAN CENTRE  
T/A MAJESTY CHAMPION CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**8. TANGIBLE FIXED ASSETS**

	Equipment £
<b>COST</b>	
At 1 January 2020	<b>14,535</b>
Additions	<b>4,119</b>
	<hr/>
At 31 December 2020	<b>18,654</b>
	<hr/>
<b>DEPRECIATION</b>	
At 1 January 2020	<b>9,397</b>
Charge for year	<b>4,664</b>
	<hr/>
At 31 December 2020	<b>14,061</b>
	<hr/>
<b>NET BOOK VALUE</b>	
At 31 December 2020	<b>4,593</b>
	<hr/> <hr/>
At 31 December 2019	5,138
	<hr/> <hr/>

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2020</b>	2019
	<b>£</b>	£
Other debtors	<b>19,595</b>	14,789
Prepayments and accrued income	<b>3,090</b>	-
	<hr/>	<hr/>
	<b>22,685</b>	14,789
	<hr/> <hr/>	<hr/> <hr/>

**MAJESTY CHRISTIAN CENTRE  
T/A MAJESTY CHAMPION CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2020</b>	2019
	<b>£</b>	£
Trade creditors	<b>311</b>	3,720
Accrued expenses	<b>1,255</b>	1,821
	<u><b>1,566</b></u>	<u>5,541</u>

**11. MOVEMENT IN FUNDS**

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
General fund	<b>44,082</b>	<b>22,555</b>	<b>66,637</b>
	<u><b>44,082</b></u>	<u><b>22,555</b></u>	<u><b>66,637</b></u>
<b>TOTAL FUNDS</b>	<u><b>44,082</b></u>	<u><b>22,555</b></u>	<u><b>66,637</b></u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	<b>78,207</b>	<b>(55,652)</b>	<b>22,555</b>
	<u><b>78,207</b></u>	<u><b>(55,652)</b></u>	<u><b>22,555</b></u>
<b>TOTAL FUNDS</b>	<u><b>78,207</b></u>	<u><b>(55,652)</b></u>	<u><b>22,555</b></u>

**Comparatives for movement in funds**

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
<b>Unrestricted funds</b>			
General fund	47,591	(3,509)	44,082
	<u>47,591</u>	<u>(3,509)</u>	<u>44,082</u>
<b>TOTAL FUNDS</b>	<u>47,591</u>	<u>(3,509)</u>	<u>44,082</u>

**MAJESTY CHRISTIAN CENTRE  
T/A MAJESTY CHAMPION CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**11. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	73,244	(76,753)	(3,509)
<b>Restricted funds</b>			
Benevolent fund	1,270	(1,270)	-
<b>TOTAL FUNDS</b>	<u>74,514</u>	<u>(78,023)</u>	<u>(3,509)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
General fund	47,591	19,046	66,637
<b>TOTAL FUNDS</b>	<u>47,591</u>	<u>19,046</u>	<u>66,637</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	151,451	(132,405)	19,046
<b>Restricted funds</b>			
Benevolent fund	1,270	(1,270)	-
<b>TOTAL FUNDS</b>	<u>152,721</u>	<u>(133,675)</u>	<u>19,046</u>



**MAJESTY CHRISTIAN CENTRE  
T/A MAJESTY CHAMPION CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2020.