

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021
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**

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FOR THE YEAR ENDED 31 DECEMBER 2021**

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

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2021**

| | |
|--------------------------------------|---|
| TRUSTEES | Mrs J Pitt M Hyndman (resigned 30.4.22) Pastor S Pitt V Khutan |
| PRINCIPAL ADDRESS | Bucks New University 106 Oxford Road Uxbridge Slough Greater London UB8 1NA |
| REGISTERED CHARITY NUMBER | 1172295 |
| INDEPENDENT EXAMINER | AJM Accountancy & Taxation Ltd 21 Goldings Close Kings Hill West Malling Kent ME19 4BE |
| BANKERS | 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 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. 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 12 volunteers during the financial year.

**MAJESTY CHRISTIAN CENTRE
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During 2021 the charity continued to undertake its activities including regular religious worship; prayer meetings and study groups. As regulations permitted, the charity was able to reintroduce physical meetings from April 2021, albeit gradually. The charity continued to offer and develop its use of remote technology, with services being livestreamed for the benefit of those who were sick or housebound.

The charity continued to provide counselling services, and offer care and food supplies to the needy.

The charity invested in technical equipment to support its ability to provide remote services to the community.

FINANCIAL REVIEW

Financial position

Total incoming resources for the year amounted to £88,419 (2020: £78,207).

Total outgoing resources amounted to £61,213 (2019: £55,652) and the net income arising for the year amounted to £27,206 (2020: £22,555).

During the year there was a restricted fund gift received in respect of a visiting speaker which was paid in accordance with the nature of the restricted fund. There were no restricted funds held at 31 December 2021.

The balance sheet confirms that all resources are represented by unrestricted funds, and those funds carried forward at 31 December 2021 amounted to £93,843 (2020: £66,637).

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 2021 was lower than expected in line with the gradual reintroduction of charitable activities following the restrictions caused by Covid-19. At 31 December 2021 reserves of approximately fourteen months expenditure of an average year were held (representing eighteen months expenditure of the Covid-19 impacted year of 2021). The trustees will look to use 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 2021**

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 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. During 2022 the charity is seeking specifically to extend its midweek meetings.

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 10 May 2022 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 2021.

Responsibilities and basis of report

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

10 May 2022

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

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

| | Notes | Unrestricted fund £ | Restricted funds £ | 2021 Total funds £ | 2020 Total funds £ |
|------------------------------------|-------|---------------------------|--------------------------|---------------------------------------|-----------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | | 88,214 | 205 | 88,419 | 78,207 |
| EXPENDITURE ON | | | | | |
| Charitable activities | 2 | | | | |
| Church | | 61,008 | 205 | 61,213 | 55,652 |
| NET INCOME | | 27,206 | - | 27,206 | 22,555 |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 66,637 | - | 66,637 | 44,082 |
| TOTAL FUNDS CARRIED FORWARD | | 93,843 | - | 93,843 | 66,637 |

The notes form part of these financial statements

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

**BALANCE SHEET
31 DECEMBER 2021**

| | Notes | Unrestricted fund £ | Restricted funds £ | 2021 Total funds £ | 2020 Total funds £ |
|--|-------|---------------------------|--------------------------|---------------------------------------|-----------------------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 8 | 3,985 | - | 3,985 | 4,593 |
| CURRENT ASSETS | | | | | |
| Debtors | 9 | 20,468 | - | 20,468 | 22,685 |
| Cash at bank | | 71,983 | - | 71,983 | 40,925 |
| | | 92,451 | - | 92,451 | 63,610 |
| CREDITORS | | | | | |
| Amounts falling due within one year | 10 | (2,593) | - | (2,593) | (1,566) |
| NET CURRENT ASSETS | | 89,858 | - | 89,858 | 62,044 |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 93,843 | - | 93,843 | 66,637 |
| NET ASSETS | | 93,843 | - | 93,843 | 66,637 |
| FUNDS | 11 | | | | |
| Unrestricted funds | | | | 93,843 | 66,637 |
| TOTAL FUNDS | | | | 93,843 | 66,637 |

The financial statements were approved by the Board of Trustees and authorised for issue on 10 May 2022 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 2021**

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
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

2. CHARITABLE ACTIVITIES COSTS

| | Direct Costs (see note 3) £ | Support costs (see note 4) £ | Totals £ |
|--------|--------------------------------------|---------------------------------------|---------------|
| Church | 12,810 | 48,403 | 61,213 |

3. DIRECT COSTS OF CHARITABLE ACTIVITIES

| | 2021 £ | 2020 £ |
|-------------------------------|------------------|-----------|
| Visiting speakers | 2,391 | 1,500 |
| Bibles & books | 104 | 99 |
| Conferences | 395 | 161 |
| Venue hire | 5,440 | 4,089 |
| Ministry gifts | 150 | 531 |
| Food & hospitality for events | 2,016 | 864 |
| Donations | 2,212 | 1,308 |
| Outreach expenses | 64 | 74 |
| Youth & children's work | 38 | 74 |
| | 12,810 | 8,700 |

4. SUPPORT COSTS

| | Management £ | Finance £ | Other £ | Governance costs £ | Totals £ |
|--------|-----------------|--------------|--------------|--------------------------|---------------|
| Church | 43,706 | 290 | 1,864 | 2,543 | 48,403 |

**MAJESTY CHRISTIAN CENTRE
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

4. SUPPORT COSTS - continued

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

| | 2021 | 2020 |
|--|---------------------------|---------------------------|
| | Church | Total |
| | £ | activities |
| | £ | £ |
| Premises costs | 39,248 | 36,117 |
| Audio & technical | 360 | 211 |
| Printing, postage & stationery | 116 | 81 |
| Computer costs | 911 | 508 |
| Motor & travelling expenses | 858 | 804 |
| Depreciation of tangible and heritage assets | 2,064 | 4,664 |
| Interest payable and similar charges | 149 | 240 |
| Insurance | 290 | 413 |
| Advertising and marketing | 753 | 249 |
| Office expenses | 771 | 782 |
| Sundries | 340 | 428 |
| Accountancy and legal fees | 2,543 | 2,455 |
| | <hr/> 48,403 <hr/> | <hr/> 46,952 <hr/> |

5. TRUSTEES' REMUNERATION AND BENEFITS

There was no trustees' remuneration for the year ended 31 December 2021 nor for the year ended 31 December 2020.

The cost towards the provision of manse accommodation for one property which accommodates 3 trustees amounted to £39,248 (2020: £39,332).

Trustees' expenses

No expenses were reimbursed to Trustees in respect of their role as Trustees.

**MAJESTY CHRISTIAN CENTRE
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

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 £ |
|--|---------------------------|--------------------------|---------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | 78,207 | - | 78,207 |
| EXPENDITURE ON | | | |
| Charitable activities | | | |
| Church | 55,652 | - | 55,652 |
| NET INCOME | 22,555 | - | 22,555 |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | 44,082 | - | 44,082 |
| TOTAL FUNDS CARRIED FORWARD | 66,637 | - | 66,637 |

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

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

8. TANGIBLE FIXED ASSETS

| | Equipment £ |
|-----------------------|----------------|
| COST | |
| At 1 January 2021 | 18,654 |
| Additions | 1,455 |
| | <hr/> |
| At 31 December 2021 | 20,109 |
| | <hr/> |
| DEPRECIATION | |
| At 1 January 2021 | 14,061 |
| Charge for year | 2,063 |
| | <hr/> |
| At 31 December 2021 | 16,124 |
| | <hr/> |
| NET BOOK VALUE | |
| At 31 December 2021 | 3,985 |
| | <hr/> <hr/> |
| At 31 December 2020 | 4,593 |
| | <hr/> <hr/> |

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2021 £ | 2020 £ |
|--------------------------------|---------------|---------------|
| Trade debtors | 18 | - |
| Other debtors | 17,305 | 19,595 |
| Prepayments and accrued income | 3,145 | 3,090 |
| | <hr/> | <hr/> |
| | 20,468 | 22,685 |
| | <hr/> <hr/> | <hr/> <hr/> |

**MAJESTY CHRISTIAN CENTRE
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2021 | 2020 |
|------------------|---------------------|--------------|
| | £ | £ |
| Trade creditors | 1,425 | 311 |
| Accrued expenses | 1,168 | 1,255 |
| | <u>2,593</u> | <u>1,566</u> |

11. MOVEMENT IN FUNDS

| | At 1.1.21 £ | Net movement in funds £ | At 31.12.21 £ |
|---------------------------|----------------------|----------------------------------|----------------------|
| Unrestricted funds | | | |
| General fund | 66,637 | 27,206 | 93,843 |
| | <u>66,637</u> | <u>27,206</u> | <u>93,843</u> |
| TOTAL FUNDS | <u>66,637</u> | <u>27,206</u> | <u>93,843</u> |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 88,214 | (61,008) | 27,206 |
| Restricted funds | | | |
| Visiting speaker | 205 | (205) | - |
| | <u>88,419</u> | <u>(61,213)</u> | <u>27,206</u> |
| TOTAL FUNDS | <u>88,419</u> | <u>(61,213)</u> | <u>27,206</u> |

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

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

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

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

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

| | At 1.1.20 £ | Net movement in funds £ | At 31.12.21 £ |
|---------------------------|----------------|----------------------------------|---------------------|
| Unrestricted funds | | | |
| General fund | 44,082 | 49,761 | 93,843 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>44,082</u> | <u>49,761</u> | <u>93,843</u> |

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

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

11. MOVEMENT IN FUNDS - continued

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 £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 166,421 | (116,660) | 49,761 |
| Restricted funds | | | |
| Visiting speaker | 205 | (205) | - |
| TOTAL FUNDS | <u>166,626</u> | <u>(116,865)</u> | <u>49,761</u> |

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.