

REGISTERED CHARITY NUMBER: 1172295

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023
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 2023**

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

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2023**

TRUSTEES	J Pitt S Pitt D Seales C Green (resigned 9.3.23) T Kamalachandran M M Seales (appointed 5.8.23)
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 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. 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 provides training for individuals, congregations, ministers, pastors and itinerant ministries. The charity is involved in teaching and supporting Christian schools and education. The charity provides teaching and support services for bereavement, divorce, sickness, and finance issues. The charity also produces Christian music through various media platforms.

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 has 20 volunteers at present due to growth and additional charitable works.

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

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We have achieved the goals set-out and maintained growth throughout 2023. This has been made possible by the investment in transitioning to the use of media platforms.

Our main activities are the advancement of the Christian faith. To provide spiritual and religious worship for

the local communities in Uxbridge the UK and globally. To support Christian schools and education through voluntary works. To support the education and welfare of children who have been and are being trafficked throughout the world.

We have achieved our goals for 2023 due to the hard work and dedication of our volunteers. We continue to expand our media platform and onsite activities. We are discussing with the trustees changes we

need to put into place for the growth and achievements of the charity.

FINANCIAL REVIEW

Financial position

Total incoming resources for the year amounted to £111,434 (2022: £98,063).

Total outgoing resources amounted to £105,504 (2022: £78,355) and the net income arising for the year amounted to £5,930 (2022: £19,708).

The balance sheet confirms that all resources are represented by unrestricted funds, and those funds carried forward at 31 December 2023 amounted to £119,481 (2022: £113,551).

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.

At 31 December 2023 reserves of approximately fourteen (2022: seventeen) months' expenditure were held. The trustees are in dialogue with Stewardship Services over bringing about changes to the charity governing document and establishing a building fund towards the purchase of a building in which to undertake its charitable activities for the public benefit. This will be develop further over the coming year.

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.

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

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

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 services.

The trustees are discussing changes to be put into place for the growth and achievements of the charity. The senior pastors will be dedicating more time in expanding the vision of MCC and in achieving its objectives

The charity is seeking to raise additional funds to purchase a building in the future from which it can operate to provide services to the community. This is a long-term goal of the charity.

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.

Wider network

The charity is an affiliated member of The Four Square Church GB. This is a relational membership to advance the Gospel. We also link with many other Christian churches throughout the world who share the same vision and values.

Approved by order of the board of trustees on 7 June 2024 and signed on its behalf by:

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 2023.

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

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

7 June 2024

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

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		<u>111,434</u>	<u>-</u>	<u>111,434</u>	<u>98,063</u>
EXPENDITURE ON					
Charitable activities	2				
Church		105,185	-	105,185	78,355
Other		<u>319</u>	<u>-</u>	<u>319</u>	<u>-</u>
Total		<u>105,504</u>	<u>-</u>	<u>105,504</u>	<u>78,355</u>
NET INCOME		5,930	-	5,930	19,708
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>113,551</u>	<u>-</u>	<u>113,551</u>	<u>93,843</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>119,481</u></u>	<u><u>-</u></u>	<u><u>119,481</u></u>	<u><u>113,551</u></u>

The notes form part of these financial statements

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

**BALANCE SHEET
31 DECEMBER 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	8	4,750	-	4,750	8,004
CURRENT ASSETS					
Debtors	9	16,827	-	16,827	12,775
Cash at bank		<u>101,560</u>	<u>-</u>	<u>101,560</u>	<u>96,460</u>
		118,387	-	118,387	109,235
CREDITORS					
Amounts falling due within one year	10	<u>(3,656)</u>	<u>-</u>	<u>(3,656)</u>	<u>(3,688)</u>
NET CURRENT ASSETS		<u>114,731</u>	<u>-</u>	<u>114,731</u>	<u>105,547</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>119,481</u>	<u>-</u>	<u>119,481</u>	<u>113,551</u>
NET ASSETS		<u>119,481</u>	<u>-</u>	<u>119,481</u>	<u>113,551</u>
FUNDS	11				
Unrestricted funds				<u>119,481</u>	<u>113,551</u>
TOTAL FUNDS				<u>119,481</u>	<u>113,551</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 7 June 2024 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 2023**

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 2023**

2. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 3) £	Support costs (see note 4) £	Totals £
Church	<u>46,323</u>	<u>58,862</u>	<u>105,185</u>

3. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023 £	2022 £
Visiting speakers	10,331	2,744
Bibles & books	1,635	457
Conferences	282	604
Venue hire	10,883	10,265
Ministry gifts	218	438
Food & hospitality for events	5,408	4,986
Donations	16,899	2,000
Outreach expenses	26	140
Youth & children's work	<u>641</u>	<u>112</u>
	<u>46,323</u>	<u>21,746</u>

4. SUPPORT COSTS

	Management £	Finance £	Other £	Governance costs £	Totals £
Church	<u>52,179</u>	<u>451</u>	<u>1,887</u>	<u>4,345</u>	<u>58,862</u>

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

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

4. SUPPORT COSTS - continued

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

	2023	2022
	Church	Total
	£	£
Premises costs	45,431	43,463
Audio & technical	405	1,152
Printing, postage & stationery	254	305
Computer costs	308	793
Motor & travelling expenses	1,615	1,244
Depreciation of tangible and heritage assets	3,921	3,754
Interest payable and similar charges	245	154
Insurance	451	504
Advertising and marketing	568	686
Office expenses	979	880
Sundries	340	155
Accountancy and legal fees	<u>4,345</u>	<u>3,519</u>
	<u>58,862</u>	<u>56,609</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There was no trustees' remuneration for the year ended 31 December 2023 nor for the year ended 31 December 2022.

The cost towards the provision of manse accommodation for one property which changed during the year which accommodated 2 trustees amounted to £43,731 (2022: £41,613).

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 2023**

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	<u>98,063</u>	<u>-</u>	<u>98,063</u>
 EXPENDITURE ON			
Charitable activities			
Church	<u>78,355</u>	<u>-</u>	<u>78,355</u>
 NET INCOME	 19,708	 -	 19,708
 RECONCILIATION OF FUNDS			
Total funds brought forward	<u>93,843</u>	<u>-</u>	<u>93,843</u>
 TOTAL FUNDS CARRIED FORWARD	 <u><u>113,551</u></u>	 <u><u>-</u></u>	 <u><u>113,551</u></u>

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

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

8. TANGIBLE FIXED ASSETS

	Equipment £
COST	
At 1 January 2023	27,882
Additions	<u>667</u>
At 31 December 2023	<u>28,549</u>
DEPRECIATION	
At 1 January 2023	19,878
Charge for year	<u>3,921</u>
At 31 December 2023	<u>23,799</u>
NET BOOK VALUE	
At 31 December 2023	<u>4,750</u>
At 31 December 2022	<u><u>8,004</u></u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other debtors	14,449	9,601
Prepayments and accrued income	<u>2,378</u>	<u>3,174</u>
	<u>16,827</u>	<u><u>12,775</u></u>

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

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	1,795	2,509
Accrued expenses	<u>1,861</u>	<u>1,179</u>
	<u>3,656</u>	<u>3,688</u>

11. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	113,551	5,930	119,481
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>113,551</u>	<u>5,930</u>	<u>119,481</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	111,434	(105,504)	5,930
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>111,434</u>	<u>(105,504)</u>	<u>5,930</u>

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	93,843	19,708	113,551
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>93,843</u>	<u>19,708</u>	<u>113,551</u>

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

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	98,063	(78,355)	19,708
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>98,063</u>	<u>(78,355)</u>	<u>19,708</u>

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

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	93,843	25,638	119,481
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>93,843</u>	<u>25,638</u>	<u>119,481</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 £
Unrestricted funds			
General fund	209,497	(183,859)	25,638
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>209,497</u>	<u>(183,859)</u>	<u>25,638</u>

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

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.