

# KING'S CHURCH CAMBRIDGE

England & Wales · Charity number 1054329

## Details

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**Other names** LIVING WATERS CAMBRIDGE, TENISON ROAD CHURCH

**Status** Registered

**Legal form** Other

**Registered** 1996-04-09

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 49-53 Tenison Road  
Cambridge  
CB1 2DG

**Phone** 01223570848

**Email** [info@kingscambridge.org](mailto:info@kingscambridge.org)

**Website** [www.kingscambridge.org](http://www.kingscambridge.org)

## Activities

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**Objects:** 2.1 THE OBJECTS OF THE CHURCH ("THE OBJECTS") ARE FOR THE BENEFIT OF THE PUBLIC:(A) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE CHURCH COUNCIL FROM TIME TO TIME MAY THINK FIT;(B) TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND INCLUDING THROUGH THE PROVISION OF COUNSELLING AND SUPPORT IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE CHURCH COUNCIL FROM TIME TO TIME THINK FIT; AND(C) TO ADVANCE EDUCATION IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE CHURCH COUNCIL FROM TIME TO TIME MAY THINK FIT.

**Activities:** THE OBJECTS OF THE CHURCH ARE TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT; TO RELIEVE FINANCIAL HARDSHIP, ESPECIALLY THROUGH EDUCATION; AND TO PROVIDE COUNSELLING AND SUPPORT.

## Classification

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- **How:** Other Charitable Activities
- **What:** Religious Activities
- **Who:** The General Public/mankind

## Geography

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- **Area of benefit:** IN PRACTICE CAMBRIDGE
- Cambridgeshire

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£162,121	£145,008	-	-
2023-12-31	£153,319	£116,077	-	-
2022-12-31	£125,708	£90,027	-	-
2021-12-31	£182,536	£122,677	-	-
2020-12-31	£198,189	£138,192	-	-

## Trustees

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Name	Role	Appointed
<b>JEAN-LOUIS BENG ELOUGA</b>	Chair	2011-09-20
JERRON KOTEY OKAI		2013-08-25
Patients Tilbury		2022-01-04

**KING'S CHURCH CAMBRIDGE**

England & Wales - Charity number 1054329

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# Accounts

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## **King's Church Cambridge**

### **Annual Report for the year ending 31st December 2024**

The trustees present their annual report together with the financial statements of the Charity for the year 01 January 2024 to 31 December 2024

#### **1. Constitution**

The church is a Registered Charity (no.1054329) with the name "King's Church Cambridge." The church is in fellowship with the Assemblies of God in Great Britain and Ireland. The Managing Trustees of King's Church Cambridge are the "Church Council." The trustees set out the general policy of the charity. The day to day affairs of the charity are run by the minister.

The church's property is vested in the Holding Trustees, overseen by Property Trust, Nottingham. New trustees are each appointed by the existing trustees. The Church is governed by a Trust Deed dated 9<sup>th</sup> January 2009. In accordance with the provisions of the Deed, the Managing Trustees have written a Management Document, which they have adopted as the Church's subsidiary constitution.

#### **2. Organisation**

The Church leaders are appointed to guard, direct, teach and equip the members of King's Church Cambridge so that they might be cared for, supported, and mobilised into charitable action (Acts 20:28; Ephesians 4:11-13; 1 Peter 5:1-4). The leaders give various members of King's Church Cambridge areas of responsibility to help achieve our objects (cf. Acts 6:1-7).

Throughout 2024, the church had two paid staff, employed on a full-time basis. All work done by members of the congregation outside this paid employment is carried out on a voluntary basis throughout. Currently our voluntary team members consist of approximately 50-60 people. For a further detailing of our organisation and operation, see the Trust Deed and the Management Document.

#### **3. Objectives and activities**

##### **Policies and Objectives**

##### **Objects of the church**

The objects of the Church ("The objects") are for the benefit of the public:

- (A) To advance the Christian faith in accordance with the statement in such ways and in such parts of the United Kingdom or world as the Church Council from time to time may think fit;



## King's Church Cambridge

### Annual Report for the year ending 31st December 2024

- (B) To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind including through the provision of counselling and support in such parts of the United Kingdom or world as the Church Council from time to time may think fit; and
- (C) To advance education in such ways and in such parts of the United Kingdom or world as the Church Council from time to time may think fit.

#### Our policies are:

- 1) Health and Safety Policy
- 2) GDPR and Personal Data Handling Policy
- 3) Social Media Usage Policy
- 4) Safeguarding Policy
- 5) Financial Reserves Policy
- 6) Gifts and Donations Policy
- 7) Risk Management Policy
- 8) Payroll Policy
- 9) Purchasing policy

#### Achievements and performance

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit and reaching the community.

This year has been a productive and busy year for King's Church and the church has been engaging successfully with the community. Financially, the church income has remained stable and is meeting all of its expenditure comfortably.

*Treasure Kids* – Treasure kids provides learning and social place for children between the age of 3-10 on Sunday mornings. This year the group has continued to meet successfully and in good numbers. A number of local families bring their children to Treasure Kids.

*Elevate Youth group* – This is held on Friday nights in the church cafe for young people around the age of 11- 18. The young people engage in games, fun activities, mentoring and life skills learning from a Christian perspective.

*Ignite Young adults group* – This is held on Sunday afternoons in the church cafe for young adults from the age of 18 upwards. The young adults from the local community attend and engage in games, fun activities, mentoring and life skills learning from a Christian perspective.



## **King's Church Cambridge**

### **Annual Report for the year ending 31st December 2024**

*Aspire Women Coffee Saturdays* – On some Saturdays of the year, the women meet in the church cafe for a time of mentoring, socialising and learning. A number of women from the local communities attend on these Saturdays.

*Exceed Men Saturdays* – On some Saturdays of the year, the men meet in the church cafe for a time of mentoring, socialising and learning. A number of men from the local communities attend on these Saturdays.

*Solidarity with local organisations* – the church continue to work in solidarity with other local organisations in serving the local community. The church also serves the community by providing affordable venue for events.

The church continue broadcasting all our services live in support of those members of our congregation who are still not able to join in-person services.

## 4. Financial Situation

### Going Concern

After making appropriate enquiries, The Board of Trustees are confident that the Charity has adequate resources to continue in operational existence for the foreseeable future. For these reasons, they continue to adopt the going concern basis in preparing the financial statements.

### Reserves Policy

The Board of Trustees has carried out and reviewed their annual reserves policy. As part of this process, they have considered both the financial impact of risks facing the charity as well as reserves required for planned capital projects, future commitments and contingent events.

Designated Funds	Note	Amount
Cessation of Operations	1	93,104
Capital Projects	2	90,000

1. The Board of Trustees have agreed that the charity should hold 6 months operating expenses in reserve and in particular ring fence sufficient funds to meet creditors and obligations to staff should we be forced to cease operations.

2. The Board of Trustees have planned further capital projects for major building improvements, security system and a lift maintenance/replacement.

In 2024 the charity's unrestricted income was £162,121 against £153,319 in 2023, an increase of £8,802 The unrestricted expenditure was £145,008 against £116,077 in 2023, an increase of £28,931.

Total end of year reserves went from £671,556 in 2023 to £688,669 in 2024, an increase of £17,113.

£437,303 of the year end reserves at 31 December 2024 were tied up in Fixed Assets leaving free reserves at that point of £251,366

### Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to;


- select suitable accounting policies and then apply them consistently
- observe the methods and principles of the Charities SORP (FRS102)
- make judgements and accounting estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards (FRS 102) 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 Charity will continue business

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Report) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other regularities.

Approved by order of the members of the Board of Trustees and signed on their behalf by:

Jean-Louis Beng Elouga,  
Trustee Chairman

Date signed: 28/10/2025

*Jean-Louis Beng Elouga*  


KING'S CHURCH CAMBRIDGE

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

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MANAGING TRUSTEES  
Jean-Louis Beng Elouga  
Jerron Okai  
Patients Tilbury

MINISTER  
Julian Mabey (until 26 July 2025)

HOLDING TRUSTEES  
Jean-Louis Beng Elouga  
Jerron Okai  
Patients Tilbury

ADDRESS  
49-53 Tenison Road  
Cambridge  
CB1 2DG

CHARITY REGISTRATION NUMBER  
1054329

INDEPENDENT EXAMINER  
Geoff Mann  
Geoff Mann Limited  
Dee House  
Highworth Avenue  
Cambridge  
CB4 2BQ

BANKERS  
Lloyds TSB Bank plc  
Sidney Street  
Cambridge  
CB1 2DG

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

REPORT OF THE TRUSTEES

The trustees present their report and the accounts for the year ended 31 December 2024.

The accounts comply with the Charities Act 2011 and 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)

STATEMENT OF TRUSTEES RESPONSIBILITIES

Charity law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Church and of the surplus or deficit of the charity for that year.

In preparing those accounts, the trustees are required to:

- (i) Select suitable accounting policies and apply them consistently.
- (ii) Make judgements and estimates that are reasonable and prudent.
- (iii) Prepare the accounts on the going concern basis unless it is inappropriate to presume that the Church will continue in business.
- (iv) Observe the methods and principals of the Charities SORP.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time, the financial position of the Church and to enable them to ensure that the accounts comply with the Charities Act 2011.

They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Church is governed by a model trust deed for Assemblies of God Churches which was adopted on 9 January 2009, and is affiliated to the Assemblies of God in Great Britain and Ireland

Appointment of trustees

New trustees are appointed by a majority of trustees in office at that time.

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

REPORT OF THE TRUSTEES

Trustee induction and training

The trustees are currently reviewing the procedures in place for trustee induction and training by reference to guidance published by the Charity Commission.

Organisational structure

The trustees set out the general policy of the charity. The day to day affairs of the charity are run by the minister.

OBJECTS AND ACTIVITIES

The object of the Church is the advancement of the Christian religion by the proclamation and furtherance of the Gospel of God concerning His Son the Lord Jesus Christ, and the preaching and teaching of the Word of God by the Church in accordance with the Statement of Faith of Assemblies of God in Great Britain and Ireland as approved by the General Council from time to time.

ACHIEVEMENTS AND PERFORMANCE

These are covered by the Charity's Annual Report.

FINANCIAL REVIEW

These are covered by the Charity's Annual Report.

FUTURE DEVELOPMENTS

These are covered by the Charity's Annual Report.

This report was approved by the trustees on 24 October 2025 and signed on their behalf.

JEAN-LOUIS BENG ELOUGA  
TRUSTEE

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF KING'S CHURCH CAMBRIDGE

I report on the accounts of the Church for the year ended 31 December 2024, which are set out on pages 4 to 9.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND THE EXAMINER

As the Church's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 144(2) of the Charities Act 2011 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 145(5)(b) of the Act, whether particular matters have come to my attention.

BASIS OF 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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts

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 section 130 of the Act: and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act

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.

Geoff Mann  
Geoff Mann Limited  
Dee House  
Highworth Avenue  
Cambridge  
CB4 2BQ

## ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

## STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Unrestricted Funds £	2024 Restricted Funds £	Total Funds £	Unrestricted Funds £	2023 Restricted Funds £	Total Funds £
<b>INCOME</b>							
Offerings		158,065	0	158,065	147,581	0	147,581
Rental income		4,056	0	4,056	5,738	0	5,738
TOTAL INCOME	1	162,121	0	162,121	153,319	0	153,319
<b>EXPENDITURE</b>							
Charitable Expenditure							
Church Operating Costs		28,016	0	28,016	16,640	0	16,640
Grants Payable		6,499	0	6,499	3,966	0	3,966
Management and Administration		14,075	0	14,075	19,541	0	19,541
Ministry		96,418	0	96,418	75,930	0	75,930
TOTAL EXPENDITURE	2	145,008	0	145,008	116,077	0	116,077
		17,113	0	17,113	37,242	0	37,242
TRANSFERS	1(i)	0	0	0	0	0	0
NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS FOR THE YEAR		17,113	0	17,113	37,242	0	37,242
<b>RECONCILIATION OF FUNDS</b>							
TOTAL FUNDS BROUGHT FORWARD		528,864	142,692	671,556	491,622	142,692	634,314
TOTAL FUNDS CARRIED FORWARD		545,977	142,692	688,669	528,864	142,692	671,556

## STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES

There were no recognised gains or losses for 2024 or 2023 other than those included in the Statement of Financial Activities

## ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

## BALANCE SHEET

	Notes	2024		2023	
		£	£	£	£
FIXED ASSETS					
Tangible assets	4		470,149		470,149
			-----		-----
TOTAL FIXED ASSETS			470,149		470,149
CURRENT ASSETS					
Debtors	5	2,280		0	
Cash at bank		249,870		237,910	
		-----		-----	
TOTAL CURRENT ASSETS		252,150		237,910	
LIABILITIES					
CREDITORS: amounts falling due within one year	6	3,484		3,484	
		-----		-----	
NET CURRENT ASSETS			248,666		234,426
			-----		-----
			718,815		704,575
CREDITORS: amounts falling due after one year	6		30,146		33,019
			-----		-----
NET ASSETS			688,669		671,556
			-----		-----
THE FUNDS OF THE CHARITY					
Unrestricted Funds			545,977		528,864
Restricted Funds			142,692		142,692
			-----		-----
TOTAL CHARITY FUNDS			688,669		671,556
			-----		-----

The accounts were approved by the trustees on 24 October 2025 and signed on their behalf.

JEAN-LOUIS BENG ELOUGA  
TRUSTEE

## ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

## NOTES TO THE ACCOUNTS

## 1 ACCOUNTING POLICIES

## (a) BASIS OF PREPARATION OF ACCOUNTS

The accounts 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 2019) - (Charities SORP (FRS 102)), the financial reporting standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

King's Church Cambridge meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

## (b) INCOME

This is credited to the Statement of Financial Activities in the year to which it relates.

## (c) EXPENDITURE

Includes all expenditure incurred in pursuing the charity's objectives, other than that which has been capitalised.

## (d) CHURCH BUILDING

The trustees consider that the market value of the Church Building is in excess of its cost as shown in the accounts, and that in view of this there is no necessity to charge depreciation on the Building.

## (e) DEPRECIATION

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows:

Heating system	25% straight line basis
Moveable equipment	25% straight line basis

Only purchases in excess of £500 are capitalised.

## ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

## NOTES TO THE ACCOUNTS

## (f) DEBTORS

Trade debtors and other debtors are recognised at their settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discount due.

## (g) CREDITORS AND PROVISIONS

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

## (h) FUND ACCOUNTING

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

## (i) TRANSFERS

A designated fund has been set up so that the charity's unrestricted funds not committed or invested in tangible fixed assets can be identified separately as general funds. Transfers are made annually to or from this designated fund to allow the general fund to be identified.



## ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

## NOTES TO THE ACCOUNTS

2	EXPENDITURE	2024	2023
		£	£
	Ministry		
	Hardship support	1,300	1,000
	Ministry support costs	11,700	10,192
	Salaries	76,632	55,216
	Speaker gifts, hospitality and mission donations	6,786	9,522
		-----	-----
		96,418	75,930
		-----	-----
	Grants Payable		
	Assemblies of God Projects	6,499	3,966
		-----	-----
	Church Operating Costs		
	Gas, Electricity and Water	12,983	1,674
	Insurance	2,272	2,127
	Repairs and Maintenance	12,761	12,839
		-----	-----
		28,016	16,640
		-----	-----
	Management and Administration		
	Communications	6,286	5,144
	Independent Examination	768	800
	Mortgage interest	2,718	2,756
	Other Costs	1,107	1,912
	Professional fees	600	558
	Refreshments	2,596	5,416
	Volunteer support costs	0	2,955
		-----	-----
		14,075	19,541
		-----	-----
	TOTAL EXPENDITURE	145,008	116,077
		-----	-----

## ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

## NOTES TO THE ACCOUNTS

## 3 STAFF COSTS

The staff costs were:	2024	2023
	£	£
Wages and salaries	72,615	54,182
Social security costs	2,107	0
Other pension costs	1,910	1,034
	-----	-----
	76,632	55,216
	-----	-----

The average weekly number of staff employed by the charity during the year was 2 (2023 - 2)

No expenses were reimbursed to any of the trustees.

4	FIXED ASSETS	Church Buildings	Building improvements	Moveable Equipment	Total
		£	£	£	£
	COST				
	Balance at 01.01.24	200,000	270,149	22,963	493,112
	Additions	0	0	0	0
	Disposals	0	0	0	0
		-----	-----	-----	-----
	Balance at 31.12.24	200,000	270,149	22,963	493,112
		-----	-----	-----	-----
	DEPRECIATION				
	Balance at 01.01.24	0	0	22,963	22,963
	Depeciation	0	0	0	0
	Disposals	0	0	0	0
		-----	-----	-----	-----
	Balance at 31.12.24	0	0	22,963	22,963
		-----	-----	-----	-----
	NET BOOK VALUE				
	At 31.12.24	200,000	270,149	0	470,149
		-----	-----	-----	-----
	At 01.01.24	200,000	270,149	0	470,149
		-----	-----	-----	-----



## King's Church Cambridge

Geoff Mann  
Geoff Mann Limited  
Dee House  
Highworth Avenue  
Cambridge, CB4 2BQ

Dear Geoff

We confirm to the best of our knowledge and belief, and having made appropriate enquiries of other trustees of the church, the following representations given to you in connection with your independent examination of the accounts of the charity for the year ended 31 December 2024.

- 1 We acknowledge as trustees our responsibilities for preparing accounts which give a true and fair view and for making accurate representations to you. All the accounting records have been made available to you for the purpose of your independent examination of the accounts and all the transactions undertaken by the church have been properly reflected and recorded in the accounting records. All other records and related information have been made available to you.
- 2 The church has not had, or entered into, at any time during the year any arrangement, transaction or agreement to provide credit facilities (including loans, quasi-loans, or credit transactions) for the trustees or to guarantee or provide security for such matters.
- 3 The trustees are not aware of any breaches of law or regulations which would have a material impact on the accounts.
- 4 Except as detailed in the accounts, we are not aware of any significant transactions with related parties which would require disclosure, whether under Financial Reporting Standard 102 or otherwise. To the best of our knowledge and belief, the disclosures given in the accounts regarding control are correct.
- 5 The trustees confirm that in their opinion the church will continue as a going concern for a period in excess of twelve months from the approval of these accounts.

As minuted by the trustees at their meeting.

Trustee: Jean-Louis Beng Elouga

Date: 28/10/2025



**KING'S CHURCH CAMBRIDGE**

England & Wales - Charity number 1054329

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# Accounts

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## **King's Church Cambridge**

### **Annual Report for the year ending 31st December 2023**

Trustees  
Jean-Louis Beng Elouga  
Jerron Kotey Okai  
Patience Tilbury

Charity registration number 1054329

Principal Office  
King's Church Cambridge  
49-53 Tenison Road  
Cambridge  
CB1 2DG

Accountants  
Mr Geoff Mann

Bankers  
Lloyd's Bank,  
Sidney Street, Cambridge,  
CB2 3HQ.

# King's Church Cambridge

## Annual Report for the year ending 31st December 2023

The trustees present their annual report together with the financial statements of the Charity for the year 01 January 2023 to 31 December 2023

### 1. Constitution

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### 2. Organisation

The Church leaders are appointed to guard, direct, teach and equip the members of King's Church Cambridge so that they might be cared for, supported, and mobilised into charitable action (Acts 20:28; Ephesians 4:11-13; 1 Peter 5:1-4). The leaders give various members of King's Church Cambridge areas of responsibility to help achieve our objects (cf. Acts 6:1-7).

Throughout 2023, the church had two paid staff, employed on a full-time basis. All work done by members of the congregation outside this paid employment is carried out on a voluntary basis throughout. Currently our voluntary team members consist of approximately 50-60 people. For a further detailing of our organisation and operation, see the Trust Deed and the Management Document.

### 3. Objectives and activities

#### Policies and Objectives

##### Objects of the church

The objects of the Church ("The objects") are for the benefit of the public:

- (A) To advance the Christian faith in accordance with the statement in such ways and in such parts of the United Kingdom or world as the Church Council from time to time may think fit;
- (B) To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind including through the provision of counselling and support in such parts of the United Kingdom or world as the Church Council from time to time may think fit; and
- (C) To advance education in such ways and in such parts of the United Kingdom or world as the Church Council from time to time may think fit.

## King's Church Cambridge

### Annual Report for the year ending 31st December 2023

#### Our policies are:

- 1) Health and Safety Policy
- 2) GDPR and Personal Data Handling Policy
- 3) Social Media Usage Policy
- 4) Safeguarding Policy
- 5) Financial Reserves Policy
- 6) Gifts and Donations Policy
- 7) Risk Management Policy
- 8) Payroll Policy

#### Achievements and performance

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit and reaching the community.

This year has been a productive and busy year for King's church and the church has been engaging successfully with the community. Financially, the church income has remained stable and is meeting all of its expenditure comfortably.

*Treasure Kids* – Treasure kids provides learning and social place for children between the age of 3-10 on Sunday mornings. This year the group has continued to meet successfully and in good numbers. A number of local families bring their children to Treasure Kids.

*Elevate Youth group* – This is held on Friday nights in the church cafe for young people around the age of 11- 18. The young people engage in games, fun activities, mentoring and life skills learning from a Christian perspective.

*Ignite Young adults group* – This is held on Sunday afternoons in the church cafe for young adults from the age of 18 upwards. The young adults from the local community attend and engage in games, fun activities, mentoring and life skills learning from a Christian perspective.

*Aspire Women Coffee Saturdays* – On some Saturdays of the year, the women meet in the church cafe for a time of mentoring, socialising and learning. A number of women from the local communities attend on these Saturdays.

*Exceed Men Saturdays* – On some Saturdays of the year, the men meet in the church cafe for a time of mentoring, socialising and learning. A number of men from the local communities attend on these Saturdays.

*Solidarity with local organisations* – the church continue to work in solidarity with other local organisations in serving the local community. The church also serves the community by providing affordable venue for events.

# King's Church Cambridge

## Annual Report for the year ending 31st December 2023

The church continue broadcasting all our services live in support of those members of our congregation who are still not able to join in-person services.

### 4. Financial Situation

#### Going Concern

After making appropriate enquiries, The Board of Trustees are confident that the Charity has adequate resources to continue in operational existence for the foreseeable future. For these reasons, they continue to adopt the going concern basis in preparing the financial statements.

#### Reserves Policy

The Board of Trustees has carried out and reviewed their annual reserves policy. As part of this process, they have considered both the financial impact of risks facing the charity as well as reserves required for planned capital projects, future commitments and contingent events.

Designated Funds	Note	Amount
Cessation of Operations	1	93104
Capital Projects	2	90,000

1. The Board of Trustees have agreed that the charity should hold 6 months operating expenses in reserve and in particular ring fence sufficient funds to meet creditors and obligations to staff should we be forced to cease operations.
2. We have planned further capital projects as listed above for major building improvements, security system and a lift maintenance/replacement.

In 2023 the charity's unrestricted income was £153,319 against £125,708 in 2022, an increase of £27,611. The unrestricted expenditure was £116,077 against £90,027 in 2022, an increase of £26,050.

Total end of year reserves went from £634,314 in 2022 to £671,556 in 2023, an increase of £37,242. £434,430 of the year end reserves at 31 December 2023 were tied up in Fixed Assets leaving free reserves at that point of £237,126.

## King's Church Cambridge

### Annual Report for the year ending 31st December 2023

#### Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to;


- select suitable accounting policies and then apply them consistently
- observe the methods and principles of the Charities SORP (FRS102)
- make judgements and accounting estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards (FRS 102) 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 Charity will continue business

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Report) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other regularities.

Approved by order of the members of the Board of Trustees and signed on their behalf by:

Jean-Louis Beng Elouga,  
Trustee Chairman

Date signed 25/10/2024

J-L BE  




KING'S CHURCH CAMBRIDGE

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

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Statement of Financial Activities	4
Balance Sheet	5
Notes to the Accounts	6 to 10

MANAGING TRUSTEES  
Jean-Louis Beng Elouga  
Jerron Okai  
Patients Tilbury

MINISTER  
Julian Mabey

HOLDING TRUSTEES  
Jean-Louis Beng Elouga  
Jerron Okai  
Patients Tilbury

ADDRESS  
49-53 Tenison Road  
Cambridge  
CB1 2DG

CHARITY REGISTRATION NUMBER  
1054329

INDEPENDENT EXAMINER  
Geoff Mann FCIE  
Geoff Mann Limited  
Dee House  
Highworth Avenue  
Cambridge  
CB4 2BQ

BANKERS  
Lloyds TSB Bank plc  
Sidney Street  
Cambridge  
CB1 2DG

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

REPORT OF THE TRUSTEES

The trustees present their report and the accounts for the year ended 31 December 2023.

The accounts comply with the Charities Act 2011 and 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)

STATEMENT OF TRUSTEES RESPONSIBILITIES

Charity law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Church and of the surplus or deficit of the charity for that year.

In preparing those accounts, the trustees are required to:

- (i) Select suitable accounting policies and apply them consistently.
- (ii) Make judgements and estimates that are reasonable and prudent.
- (iii) Prepare the accounts on the going concern basis unless it is inappropriate to presume that the Church will continue in business.
- (iv) Observe the methods and principals of the Charities SORP.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time, the financial position of the Church and to enable them to ensure that the accounts comply with the Charities Act 2011.

They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Church is governed by a model trust deed for Assemblies of God Churches which was adopted on 9 January 2009, and is affiliated to the Assemblies of God in Great Britain and Ireland.

Appointment of trustees

New trustees are appointed by a majority of trustees in office at that time.

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

REPORT OF THE TRUSTEES

Trustee induction and training

The trustees are currently reviewing the procedures in place for trustee induction and training by reference to guidance published by the Charity Commission.

Organisational structure

The trustees set out the general policy of the charity. The day to day affairs of the charity are run by the minister.

OBJECTS AND ACTIVITIES

The object of the Church is the advancement of the Christian religion by the proclamation and furtherance of the Gospel of God concerning His Son the Lord Jesus Christ, and the preaching and teaching of the Word of God by the Church in accordance with the Statement of Faith of Assemblies of God in Great Britain and Ireland as approved by the General Council from time to time.

ACHIEVEMENTS AND PERFORMANCE

These are covered by the Charity's Annual Report.

FINANCIAL REVIEW

These are covered by the Charity's Annual Report.

FUTURE DEVELOPMENTS

These are covered by the Charity's Annual Report.

This report was approved by the trustees on 25th Oct. 2024 and signed on their behalf.

JEAN-LOUIS BENG ELOUGA  
TRUSTEE



ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF KING'S CHURCH CAMBRIDGE

I report on the accounts of the Church for the year ended 31 December 2023, which are set out on pages 4 to 9.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND THE EXAMINER

As the Church's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 144(2) of the Charities Act 2011 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 145(5)(b) of the Act, whether particular matters have come to my attention.

BASIS OF 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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts

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 section 130 of the Act: and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act

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.

Geoff Mann FCIE  
Geoff Mann Limited  
Dee House  
Highworth Avenue  
Cambridge  
CB4 2BQ

## ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

## STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Unrestricted Funds £	2023 Restricted Funds £	Total Funds £	Unrestricted Funds £	2022 Restricted Funds £	Total Funds £
<b>INCOME</b>							
Gift Aid Tax Recovered		0	0	0	-18,513	0	-18,513
Offerings		147,581	0	147,581	139,435	0	139,435
Rental income		5,738	0	5,738	4,786	0	4,786
<b>TOTAL INCOME</b>	<b>1</b>	<b>153,319</b>	<b>0</b>	<b>153,319</b>	<b>125,708</b>	<b>0</b>	<b>125,708</b>
<b>EXPENDITURE</b>							
Charitable Expenditure							
Church Operating Costs		18,559	0	18,559	17,756	0	17,756
Grants Payable		3,966	0	3,966	4,327	0	4,327
Management and Administration		16,595	0	16,595	15,339	0	15,339
Ministry		76,957	0	76,957	52,605	0	52,605
<b>TOTAL EXPENDITURE</b>	<b>2</b>	<b>116,077</b>	<b>0</b>	<b>116,077</b>	<b>90,027</b>	<b>0</b>	<b>90,027</b>
		37,242	0	37,242	35,681	0	35,681
<b>TRANSFERS</b>	<b>1(i)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS FOR THE YEAR</b>		<b>37,242</b>	<b>0</b>	<b>37,242</b>	<b>35,681</b>	<b>0</b>	<b>35,681</b>
<b>RECONCILIATION OF FUNDS</b>							
<b>TOTAL FUNDS BROUGHT FORWARD</b>		<b>491,622</b>	<b>142,692</b>	<b>634,314</b>	<b>455,941</b>	<b>142,692</b>	<b>598,633</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>528,864</b>	<b>142,692</b>	<b>671,556</b>	<b>491,622</b>	<b>142,692</b>	<b>634,314</b>

## STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES

There were no recognised gains or losses for 2023 or 2022 other than those included in the Statement of Financial Activities

## ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

## BALANCE SHEET

	Notes	2023		2022	
		£	£	£	£
FIXED ASSETS					
Tangible assets	4		470,149		470,149
TOTAL FIXED ASSETS			470,149		470,149
CURRENT ASSETS					
Debtors	5	0		0	
Cash at bank		237,910		203,330	
TOTAL CURRENT ASSETS		237,910		203,330	
LIABILITIES					
CREDITORS: amounts falling due within one year	6	3,484		3,502	
NET CURRENT ASSETS			234,426		199,828
			704,575		669,977
CREDITORS: amounts falling due after one year	6		33,019		35,663
NET ASSETS			671,556		634,314
THE FUNDS OF THE CHARITY					
Unrestricted Funds			528,864		491,622
Restricted Funds			142,692		142,692
TOTAL CHARITY FUNDS			671,556		634,314

The accounts were approved by the trustees on

2024 and signed on their behalf.

JEAN-LOUIS BENG ELOUGA  
TRUSTEE


## ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

## NOTES TO THE ACCOUNTS

## 1 ACCOUNTING POLICIES

## (a) BASIS OF PREPARATION OF ACCOUNTS

The accounts 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 2019) - (Charities SORP (FRS 102)), the financial reporting standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

King's Church Cambridge meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

## (b) INCOME

This is credited to the Statement of Financial Activities in the year to which it relates.

## (c) EXPENDITURE

Includes all expenditure incurred in pursuing the charity's objectives, other than that which has been capitalised.

## (d) CHURCH BUILDING

The trustees consider that the market value of the Church Building is in excess of its cost as shown in the accounts, and that in view of this there is no necessity to charge depreciation on the Building.

## (e) DEPRECIATION

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows:

Heating system	25% straight line basis
Moveable equipment	25% straight line basis

Only purchases in excess of £500 are capitalised.

## ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

## NOTES TO THE ACCOUNTS

## (f) DEBTORS

Trade debtors and other debtors are recognised at their settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discount due.

## (g) CREDITORS AND PROVISIONS

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

## (h) FUND ACCOUNTING

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

## (i) TRANSFERS

A designated fund has been set up so that the charity's unrestricted funds not committed or invested in tangible fixed assets can be identified separately as general funds. Transfers are made annually to or from this designated fund to allow the general fund to be identified.

## ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

## NOTES TO THE ACCOUNTS

2	EXPENDITURE	2023	2022
		£	£
	Ministry		
	Humanitarian aid	1,000	2,700
	Ministry support costs	11,219	3,550
	Salaries	55,216	25,794
	Speaker gifts, hospitality and mission donations	9,522	20,561
		-----	-----
		76,957	52,605
		-----	-----
	Grants Payable		
	Assemblies of God Projects	3,966	4,327
		-----	-----
	Church Operating Costs		
	Gas, Electricity and Water	1,674	1,696
	Insurance	2,127	1,926
	Repairs and Maintenance	14,758	14,134
		-----	-----
		18,559	17,756
		-----	-----
	Management and Administration		
	Independent Examination	800	752
	Mortgage interest	2,756	2,273
	Other Costs	1,707	2,455
	Postage and Stationery	205	83
	Professional fees	558	3,264
	Refreshments	5,416	2,636
	Telephone	895	1,267
	Training	0	1,215
	Volunteer support costs	2,955	0
	Website	1,303	1,394
		-----	-----
		16,595	15,339
		-----	-----
	TOTAL EXPENDITURE	116,077	90,027
		-----	-----

## ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

## NOTES TO THE ACCOUNTS

## 3 STAFF COSTS

The minister of the Church is also one of its trustees. He was paid a salary as outlined below in his capacity as minister of the church and not in his capacity as a trustee. Expenses totalling £nil (2022 - £nil) were also reimbursed to him. No expenses were reimbursed to any of the other trustees.

The staff costs were:	2023 £	2022 £
Wages and salaries	54,182	23,124
Social security costs	0	1,805
Other pension costs	1,034	865
	-----	-----
	55,216	25,794
	-----	-----

The average weekly number of staff employed by the charity during the year was 2 (2022 -12)

4	FIXED ASSETS	Church Buildings £	Building improvements £	Moveable Equipment £	Total £
	<b>COST</b>				
	Balance at 01.01.23	200,000	270,149	22,963	493,112
	Additions	0	0	0	0
	Disposals	0	0	0	0
		-----	-----	-----	-----
	Balance at 31.12.23	200,000	270,149	22,963	493,112
		-----	-----	-----	-----
	<b>DEPRECIATION</b>				
	Balance at 01.01.23	0	0	22,963	22,963
	Depeciation	0	0	0	0
	Disposals	0	0	0	0
		-----	-----	-----	-----
	Balance at 31.12.23	0	0	22,963	22,963
		-----	-----	-----	-----
	<b>NET BOOK VALUE</b>				
	At 31.12.23	200,000	270,149	0	470,149
		-----	-----	-----	-----
	At 01.01.23	200,000	270,149	0	470,149
		-----	-----	-----	-----



KING'S CHURCH CAMBRIDGE

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF KING'S CHURCH CAMBRIDGE

I report on the accounts of the Church for the year ended 31 December 2023, which are set out on pages 4 to 9.

#### RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND THE EXAMINER

As the Church's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 144(2) of the Charities Act 2011 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 145(5)(b) of the Act, whether particular matters have come to my attention.

#### BASIS OF 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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts

#### 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 section 130 of the Act: and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act

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.

Geoff Mann FCIE  
Geoff Mann Limited  
Dee House  
Highworth Avenue  
Cambridge  
CB4 2BQ

**KING'S CHURCH CAMBRIDGE**

England & Wales - Charity number 1054329

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# Accounts

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**King's Church Cambridge**  
**Annual Report for the year ending 31st December 2022**

Trustees

Jean-Louis Beng Elouga  
Jerron Okai  
Patience Tilbury

Charity registration number

1054329

Principal Office

King's Church Cambridge  
49-53 Tenison Road  
Cambridge  
CB1 2DG

Accountants

Mr Geoff Mann

Bankers

Lloyd's Bank,  
Sidney Street, Cambridge,  
CB2 3HQ.

## King's Church Cambridge

### Annual Report for the year ending 31st December 2022

The trustees present their annual report together with the financial statements of the Charity for the year 01 January 2022 to 31 December 2022

#### 1. Constitution

The church is a Registered Charity (no.) with the name "King's Church Cambridge." The church is in fellowship with the Assemblies of God in Great Britain and Ireland. The Managing Trustees of King's Church Cambridge are the "Church Council." The trustees set out the general policy of the charity. The day to day affairs of the charity are run by the minister.

The church's property is vested in the Holding Trustees, overseen by Property Trust, Nottingham. New trustees are each appointed by the existing trustees. The Church is governed by a Trust Deed dated 9<sup>th</sup> January 2009. In accordance with the provisions of the Deed, the Managing Trustees have written a Management Document, which they have adopted as the Church's subsidiary constitution.

#### 2. Organisation

The Church leaders are appointed to guard, direct, teach and equip the members of King's Church Cambridge so that they might be cared for, supported, and mobilised into charitable action (Acts 20:28; Ephesians 4:11-13; 1 Peter 5:1-4). The leaders give various members of King's Church Cambridge areas of responsibility to help achieve our objects (cf. Acts 6:1-7).

Throughout 2022, the church had one paid staff, employed on a full-time basis. In addition, the church paid the salary of our outgoing pastor for the first 3 months of the year as per contractual agreement. All work done by members of the congregation outside the paid employment is carried out on a voluntary basis throughout. Currently our voluntary team members consist of approximately 50-60 people. For a further detailing of our organisation and operation, see the Trust Deed and the Management Document.

#### 3. Objectives and activities

##### Policies and Objectives

##### Objects of the church

The objects of the Church ("The objects") are for the benefit of the public:

- (A) To advance the Christian faith in accordance with the statement in such ways and in such parts of the United Kingdom or world as the Church Council from time to time may think fit;
- (B) To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind including through the provision of counselling and support in such parts of the United Kingdom or world as the Church Council from time to time may think fit; and
- (C) To advance education in such ways and in such parts of the United Kingdom or world as the Church Council from time to time may think fit.

## King's Church Cambridge

### Annual Report for the year ending 31st December 2022

#### Our policies are:

- 1) Health and Safety Policy
- 2) GDPR and Personal Data Handling Policy
- 3) Social Media Usage Policy
- 4) Safeguarding Policy
- 5) Financial Reserves Policy
- 6) Gifts and Donations Policy
- 7) Risk Management Policy
- 8) Payroll Policy
- 9) Reserves policy

#### Achievements and performance

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit and reaching the community.

This year has been a productive and busy year for King's Church and the church has been engaging successfully with the community. Financially, the church income has remained stable and is meeting all of its expenditure comfortably.

*Treasure Kids* – Treasure kids provides learning and social place for children between the age of 3-10 on Sunday mornings. This year the group has continued to meet successfully and in good numbers. A number of local families bring their children to Treasure Kids.

*Elevate Youth group* – This is held on Friday nights in the church cafe for young people around the age of 11- 18. The young people engage in games, fun activities, mentoring and life skills learning from a Christian perspective.

*Ignite Young adults group* – This is held on Sunday afternoons in the church cafe for young adults from the age of 18 upwards. The young adults from the local community attend and engage in games, fun activities, mentoring and life skills learning from a Christian perspective.

*Aspire Women Coffee Saturdays* – On some Saturdays of the year, the women meet in the church cafe for a time of mentoring, socialising and learning. A number of women from the local communities attend on these Saturdays.

*Exceed Men Saturdays* – On some Saturdays of the year, the men meet in the church cafe for a time of mentoring, socialising and learning. A number of men from the local communities attend on these Saturdays.

## King's Church Cambridge

### Annual Report for the year ending 31st December 2022

*Solidarity with local organisations* – the church continue to work in solidarity with other local organisations in serving the local community. The church also serves the community by providing affordable venue for events.

The church continue broadcasting all our services live in support of those members of our congregation who are still not able to join in-person services.

## 4. Financial Situation

### Going Concern

After making appropriate enquiries, The Board of Trustees are confident that the Charity has adequate resources to continue in operational existence for the foreseeable future. For these reasons, they continue to adopt the going concern basis in preparing the financial statements.

### Reserves Policy

The Board of Trustees has carried out and reviewed their annual reserves policy. As part of this process, they have considered both the financial impact of risks facing the charity as well as reserves required for planned capital projects, future commitments and contingent events.

Designated Funds	Note	Amount
Cessation of Operations	1	46,552
Capital Projects	2	66,000

1. The Board of Trustees have agreed that the charity should hold 3 months operating expenses in reserve and in particular ring fence sufficient funds to meet creditors and obligations to staff should we be forced to cease operations.
2. We have planned further capital projects as listed above to create more space for a youth centre.

In 2022 the charity's unrestricted income was £125,708 against £182,536 in 2021, a decrease of £56,828. The unrestricted expenditure was £90,027 against £122,677 in 2021, a decrease of £32,650.

Total end of year reserves went from £598,633 in 2021 to £634,314 in 2022, an increase of £35,681.

£431,736 of the year end reserves at 31 December 2022 were tied up in Fixed Assets leaving free reserves at that point of £202,578.

### Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to;

- select suitable accounting policies and then apply them consistently
- observe the methods and principles of the Charities SORP (FRS102)

- make judgements and accounting estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards (FRS 102) 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 Charity will continue business

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Report) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other regularities.

Approved by order of the members of the Board of Trustees and signed on their behalf by:

Jean-Louis Beng Elouga,  
Trustee Chairman

Date signed : 30/10/2023



KING'S CHURCH CAMBRIDGE

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

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MANAGING TRUSTEES  
Jean-Louis Beng Elouga  
Jerron Okai  
Philip Shaw (resigned 4 January 2022)  
Patients Tilbury (appointed 4 January 2022)

MINISTER  
Julian Mabey

HOLDING TRUSTEES  
Jean-Louis Beng Elouga  
Jerron Okai  
Philip Shaw (resigned 4 January 2022)  
Patients Tilbury (appointed 4 January 2022)

ADDRESS  
49-53 Tenison Road  
Cambridge  
CB1 2DG

CHARITY REGISTRATION NUMBER  
1054329

INDEPENDENT EXAMINER  
Geoff Mann FCIE  
Geoff Mann Limited  
Dee House  
Highworth Avenue  
Cambridge  
CB4 2BQ

BANKERS  
Lloyds TSB Bank plc  
Sidney Street  
Cambridge  
CB1 2DG

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

REPORT OF THE TRUSTEES

The trustees present their report and the accounts for the year ended 31 December 2022.

The accounts comply with the Charities Act 2011 and 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)

STATEMENT OF TRUSTEES RESPONSIBILITIES

Charity law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Church and of the surplus or deficit of the charity for that year.

In preparing those accounts, the trustees are required to:

- (i) Select suitable accounting policies and apply them consistently.
- (ii) Make judgements and estimates that are reasonable and prudent.
- (iii) Prepare the accounts on the going concern basis unless it is inappropriate to presume that the Church will continue in business.
- (iv) Observe the methods and principals of the Charities SORP.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time, the financial position of the Church and to enable them to ensure that the accounts comply with the Charities Act 2011.

They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Church is governed by a model trust deed for Assemblies of God Churches which was adopted on 9 January 2009, and is affiliated to the Assemblies of God in Great Britain and Ireland.

Appointment of trustees

New trustees are appointed by a majority of trustees in office at that time.

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

REPORT OF THE TRUSTEES

Trustee induction and training

The trustees are currently reviewing the procedures in place for trustee induction and training by reference to guidance published by the Charity Commission.

Organisational structure

The trustees set out the general policy of the charity. The day to day affairs of the charity are run by the minister.

OBJECTS AND ACTIVITIES

The object of the Church is the advancement of the Christian religion by the proclamation and furtherance of the Gospel of God concerning His Son the Lord Jesus Christ, and the preaching and teaching of the Word of God by the Church in accordance with the Statement of Faith of Assemblies of God in Great Britain and Ireland as approved by the General Council from time to time.

ACHIEVEMENTS AND PERFORMANCE

These are covered by the Charity's Annual Report.

FINANCIAL REVIEW

These are covered by the Charity's Annual Report.

FUTURE DEVELOPMENTS

These are covered by the Charity's Annual Report.

This report was approved by the trustees on 23 October 2023 and signed on their behalf.

JEAN-LOUIS BENG ELOUGA  
TRUSTEE

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF KING'S CHURCH CAMBRIDGE

I report on the accounts of the Church for the year ended 31 December 2022, which are set out on pages 4 to 9.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND THE EXAMINER

As the Church's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 144(2) of the Charities Act 2011 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 145(5)(b) of the Act, whether particular matters have come to my attention.

BASIS OF 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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts

INDEPENDENT EXAMINER'S STATEMENT

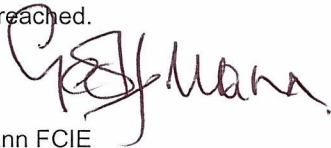
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with section 130 of the Act: and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act

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.



Geoff Mann FCIE  
Geoff Mann Limited  
Dee House  
Highworth Avenue  
Cambridge  
CB4 2BQ

## ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

## STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Unrestricted Funds £	2022 Restricted Funds £	Total Funds £	Unrestricted Funds £	2021 Restricted Funds £	Total Funds £
<b>INCOME</b>							
Gift Aid Tax Recovered		-18,513	0	-18,513	19,170	0	19,170
Offerings		139,435	0	139,435	158,481	0	158,481
Rental income		4,786	0	4,786	4,885	0	4,885
<b>TOTAL INCOME</b>	<b>1</b>	<b>125,708</b>	<b>0</b>	<b>125,708</b>	<b>182,536</b>	<b>0</b>	<b>182,536</b>
<b>EXPENDITURE</b>							
Charitable Expenditure							
Church Operating Costs		17,756	0	17,756	10,159	0	10,159
Grants Payable		4,327	0	4,327	4,081	0	4,081
Management and Administration		15,339	0	15,339	9,016	0	9,016
Ministry		52,605	0	52,605	99,421	0	99,421
<b>TOTAL EXPENDITURE</b>	<b>2</b>	<b>90,027</b>	<b>0</b>	<b>90,027</b>	<b>122,677</b>	<b>0</b>	<b>122,677</b>
		35,681	0	35,681	59,859	0	59,859
<b>TRANSFERS</b>	<b>1(i)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS FOR THE YEAR</b>		<b>35,681</b>	<b>0</b>	<b>35,681</b>	<b>59,859</b>	<b>0</b>	<b>59,859</b>
<b>RECONCILIATION OF FUNDS</b>							
<b>TOTAL FUNDS BROUGHT FORWARD</b>		<b>455,941</b>	<b>142,692</b>	<b>598,633</b>	<b>396,082</b>	<b>142,692</b>	<b>538,774</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>491,622</b>	<b>142,692</b>	<b>634,314</b>	<b>455,941</b>	<b>142,692</b>	<b>598,633</b>

## STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES

There were no recognised gains or losses for 2022 or 2021 other than those included in the Statement of Financial Activities

## ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

## BALANCE SHEET

	Notes	2022		2021	
		£	£	£	£
FIXED ASSETS					
Tangible assets	4		470,149		470,149
TOTAL FIXED ASSETS			<u>470,149</u>		<u>470,149</u>
CURRENT ASSETS					
Debtors	5	0		18,512	
Cash at bank		203,330		169,366	
TOTAL CURRENT ASSETS		<u>203,330</u>		<u>187,878</u>	
LIABILITIES					
CREDITORS: amounts falling due within one year	6	3,502		20,724	
NET CURRENT ASSETS			<u>199,828</u>		<u>167,154</u>
			669,977		637,303
CREDITORS: amounts falling due after one year	6		35,663		38,670
NET ASSETS			<u>634,314</u>		<u>598,633</u>
THE FUNDS OF THE CHARITY					
Unrestricted Funds			491,622		455,941
Restricted Funds			142,692		142,692
TOTAL CHARITY FUNDS			<u>634,314</u>		<u>598,633</u>

The accounts were approved by the trustees on 23 October 2023 and signed on their behalf.

JEAN-LOUIS BENG ELOUGA  
TRUSTEE

## ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

## NOTES TO THE ACCOUNTS

## 1 ACCOUNTING POLICIES

## (a) BASIS OF PREPARATION OF ACCOUNTS

The accounts 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 2019) - (Charities SORP (FRS 102)), the financial reporting standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

King's Church Cambridge meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

## (b) INCOME

This is credited to the Statement of Financial Activities in the year to which it relates.

## (c) EXPENDITURE

Includes all expenditure incurred in pursuing the charity's objectives, other than that which has been capitalised.

## (d) CHURCH BUILDING

The trustees consider that the market value of the Church Building is in excess of its cost as shown in the accounts, and that in view of this there is no necessity to charge depreciation on the Building.

## (e) DEPRECIATION

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows:

Heating system	25% straight line basis
Moveable equipment	25% straight line basis

Only purchases in excess of £500 are capitalised.

## ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

## NOTES TO THE ACCOUNTS

## (f) DEBTORS

Trade debtors and other debtors are recognised at their settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discount due.

## (g) CREDITORS AND PROVISIONS

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

## (h) FUND ACCOUNTING

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

## (i) TRANSFERS

A designated fund has been set up so that the charity's unrestricted funds not committed or invested in tangible fixed assets can be identified separately as general funds. Transfers are made annually to or from this designated fund to allow the general fund to be identified.

## ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

## NOTES TO THE ACCOUNTS

2	EXPENDITURE	2022	2021
		£	£
	Ministry		
	Humanitarian fundraising	2,700	3,965
	Publicity and ministry support costs	3,550	5,609
	Salaries	25,794	72,496
	Speaker gifts, hospitality and mission donations	20,561	17,351
		-----	-----
		52,605	99,421
		-----	-----
	Grants Payable		
	Assemblies of God Projects	4,327	4,081
		-----	-----
	Church Operating Costs		
	Gas, Electricity and Water	1,696	2,055
	Insurance	1,926	1,723
	Repairs and Maintenance	14,134	6,381
		-----	-----
		17,756	10,159
		-----	-----
	Management and Administration		
	Bank and Gift Aid Charges	164	1,377
	Independent Examination	752	752
	Mortgage interest	2,273	2,409
	Other Costs	2,291	916
	Postage and Stationery	83	169
	Professional fees	3,264	0
	Refreshments	2,636	1,058
	Telephone	1,267	1,218
	Training	1,215	0
	Website	1,394	1,117
		-----	-----
		15,339	9,016
		-----	-----
	TOTAL EXPENDITURE	90,027	122,677
		-----	-----

## ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

## NOTES TO THE ACCOUNTS

## 3 STAFF COSTS

The minister of the Church is also one of its trustees. He was paid a salary as outlined below in his capacity as minister of the church and not in his capacity as a trustee. Expenses totalling £nil (2021 - £nil) were also reimbursed to him. No expenses were reimbursed to any of the other trustees.

The staff costs were:	2022 £	2021 £
Wages and salaries	23,124	68,238
Social security costs	1,805	2,982
Other pension costs	865	1,276
	-----	-----
	25,794	72,496
	-----	-----

The average weekly number of staff employed by the charity during the year was 1 (2021 - 2)

4	FIXED ASSETS	Church Buildings £	Building improvements £	Moveable Equipment £	Total £
	<b>COST</b>				
	Balance at 01.01.22	200,000	270,149	22,963	493,112
	Additions	0	0	0	0
	Disposals	0	0	0	0
		-----	-----	-----	-----
	Balance at 31.12.22	200,000	270,149	22,963	493,112
		-----	-----	-----	-----
	<b>DEPRECIATION</b>				
	Balance at 01.01.22	0	0	22,963	22,963
	Depeciation	0	0	0	0
	Disposals	0	0	0	0
		-----	-----	-----	-----
	Balance at 31.12.22	0	0	22,963	22,963
		-----	-----	-----	-----
	<b>NET BOOK VALUE</b>				
	At 31.12.22	200,000	270,149	0	470,149
		-----	-----	-----	-----
	At 01.01.22	200,000	270,149	0	470,149
		-----	-----	-----	-----

## ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

## NOTES TO THE ACCOUNTS

5	DEBTORS: Due within one year				2022 £	2021 £
	Income tax recoverable				0	18,512
					----- 0	----- 18,512
6	CREDITORS				2022	2021
					Due within one year £	Due after one year £
					Due within one year £	Due after one year £
	Accruals	752	0	752	0	
	Mortgage	2,750	35,663	2,500	38,670	
	Social security and other taxes	0	0	17,472	0	
		----- 3,502	----- 35,663	----- 20,724	----- 38,670	
7	ANALYSIS OF NET ASSETS BETWEEN FUNDS					
		Tangible Asset Funds £	General Funds £	2022 Total Funds £	Tangible Asset Funds £	General Funds £
		£	£	£	£	2021 Total Funds £
	Church Buildings	200,000	0	200,000	200,000	0
	Building Improvements	270,149	0	270,149	270,149	0
		-----	-----	-----	-----	-----
	Tangible Assets	470,149	0	470,149	470,149	0
		-----	-----	-----	-----	-----
	Debtors	0	0	0	0	18,512
	Cash at Bank	0	203,330	203,330	0	169,366
	Creditors Due within one year	2,750	752	3,502	2,500	18,224
		-----	-----	-----	-----	-----
	Net Current Assets	-2,750	202,578	199,828	-2,500	169,654
	Creditors Due after one year	35,663	0	35,663	38,670	0
		-----	-----	-----	-----	-----
		-38,413	202,578	164,165	-41,170	169,654
		-----	-----	-----	-----	-----
	Net Assets	431,736	202,578	634,314	428,979	169,654
		-----	-----	-----	-----	-----
	General Funds	0	202,578	202,578	0	169,654
	Designated Funds	289,044	0	289,044	286,287	0
		-----	-----	-----	-----	-----
	Unrestricted Funds	289,044	202,578	491,622	286,287	169,654
	Restricted Funds	142,692	0	142,692	142,692	0
		-----	-----	-----	-----	-----
	Total Funds	431,736	202,578	634,314	428,979	169,654
		-----	-----	-----	-----	-----

**KING'S CHURCH CAMBRIDGE**

England & Wales - Charity number 1054329

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# Accounts

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# Annual Report for the year ending 31st December 2021

## 1. Legal and Administrative Details

The church is a Registered Charity (no. 1054329) with the name “King’s Church Cambridge.” The church is in fellowship with the Assemblies of God in Great Britain and Ireland. The Managing Trustees of King’s Church Cambridge are the “Church Council.” In 2021 these were:

Philip Shaw (trustee and chairman)  
Jean-Louis Beng Elouga  
Jerron Okai

However, effective January 2022, Patience Tilbury joined the Board of Trustees as Phil Shaw resigned from his position of Trustee and Chairman of The Board of Trustees.  
Jean-Louis Beng Elouga has become the new Chairman of the Board.

The church's property is vested in the Holding Trustees, overseen by Property Trust, Nottingham. New trustees are each appointed by the existing trustees. The Church is governed by a Trust Deed dated 9<sup>th</sup> January 2009. In accordance with the provisions of the Deed, the Managing Trustees have written a Management Document, which they have adopted as the Church’s subsidiary constitution. The principal address of the Church is King’s Church Cambridge, 49-53 Tenison Road, Cambridge, CB1 2DG. The Church banker is Lloyd's Bank, Sidney Street, Cambridge, CB2 3HQ. The Independent Examiner of the Church's accounts for the 2021 financial year was Mr Geoff Mann.

## 2. Objects of the church

The objects of the Church ("The objects") are for the benefit of the public:

- (A) To advance the Christian faith in accordance with the statement in such ways and in such parts of the United Kingdom or world as the Church Council from time to time may think fit;
- (B) To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind including through the provision of counselling and support in such parts of the United Kingdom or world as the Church Council from time to time may think fit; and
- (C) To advance education in such ways and in such parts of the United Kingdom or world as the Church Council from time to time may think fit.

## 3. Organisation

The Church leaders are appointed to guard, direct, teach and equip the members of King’s Church Cambridge so that they might be cared for, supported, and mobilised into charitable action (Acts 20:28; Ephesians 4:11-13; 1 Peter 5:1-4). The leaders give various members of King’s Church Cambridge areas of responsibility to help achieve our objects (cf. Acts 6:1-7). Throughout 2021, the church had two paid staffs. Both staffs were employed on a full-time basis.

All work done by members of the congregation outside this paid employment is carried out on a voluntary basis throughout. Currently our voluntary team members consist of approximately 50-60 people.

For a further detailing of our organisation and operation, see the Trust Deed and the Management Document.

#### **4. Policies**

Our policies are:

- 1) Health and Safety Policy
- 2) GDPR and Personal Data Handling Policy
- 3) Social Media Usage Policy
- 4) Safeguarding Policy
- 5) Financial Reserves Policy
- 6) Gifts and Donations Policy
- 7) Risk Management Policy
- 8) Payroll Policy

#### **5. Activities**

The church has resumed in-person services from Sunday 27<sup>th</sup> June 2021. It was previously closed throughout the Covid-19 pandemic and locked down since March 2020.

The church has adopted a phased return to members of the public, primarily centred on Sunday services.

The use of our facilities by the community has not picked up to the levels seen before the pandemic. This was expected as local community organisations did not generally return to normality in 2021.

The church itself has reduced the number of mission and community-driven events including outreach programs and missions in and outside Cambridge as it prioritised the normal running of its core Sunday activities post Covid-19.

On a separate note, the Board of Trustees decided at the end of the second quarter of the year to continue broadcasting all our services live in support of those members of our congregation who were not able to re-join in-person services.

The Board is happy to note a continued engagement from its members, volunteers alike and now with a gradual return to life-cycle celebrations (Naming ceremonies, weddings) and a progressive return to normalcy.

Men, women, youth, and children's communal activities are back to full swing with several conferences and coffee mornings being run.

Men and Women are regularly meeting on Saturdays for social activities and teachings.

The choir is regularly attending skills-based workshops whilst young adults meet on Sundays to build each other up and create a support network with new students in the city.

We are confident that this provides a stronger platform to reach out to our community and the city at large.

Lastly, more opportunities are available for volunteers to contribute more directly to the vision set out by our leaders and enable King's Church to support much better those who are in isolation and struggling.

We are assessing a portfolio of community-driven projects which should soon help strengthen our communal footprint and considering the feasibility for additional part-time or volunteer support staff to help better meet the beneficiaries' demand on our charity.

#### **6. Financial Situation**

## **King's Church Reserve Policy:**

To abide with the demands laid out by the Charity Commission and in line with our own internal financial due diligence, the Board of Trustees has decided to adjust their financial reserves amount to £112,552 per annum (£46,552.00 for cessation of operations and £66,000.00 for capital projects).

Of the £66,000.00 capital projects reserve, the Board of Trustees decided last year to have £60,000.00 of designated funds to support our agenda to further enhance the building capacity and operational set up to ensure more space can be provided to support the activities of the charity, especially as we consider a youth centre among others. This money should help cater for increasing demands that we have observed on our set up and offering for children, youth, and young adults in our community. The trustees will review yearly the suitability of the reserve figures.

In 2021 the charity's unrestricted income was £182,536 against £198,189 in 2020, a decrease of £15,653. The unrestricted expenditure was £122,677 against £142,170 in 2020, a decrease of £19,493.

Total end of year reserves went from £534,796 in 2020 to £598,633 in 2021, an increase of £63,837.

£428,979 of the year end reserves at 31 December 2021 were tied up in Fixed Assets leaving free reserves at that point of £169,654.

The trustees would like to put on record their thanks to the Treasurer for his hard work in looking after the finances of the charity.

Signed on behalf of the Trustees:

Jean-Louis Beng Elouga, Trustee Chairman

October 2022

KING'S CHURCH CAMBRIDGE

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

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These are covered by the Charity's Annual Report.

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These are covered by the Charity's Annual Report.

FUTURE DEVELOPMENTS

These are covered by the Charity's Annual Report.

This report was approved by the trustees on 12 October 2022 and signed on their behalf.

JEAN-LOUIS BENG ELOUGA  
TRUSTEE

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF KING'S CHURCH CAMBRIDGE

I report on the accounts of the Church for the year ended 31 December 2021, which are set out on pages 4 to 9.

#### RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND THE EXAMINER

As the Church's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 144(2) of the Charities Act 2011 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 145(5)(b) of the Act, whether particular matters have come to my attention.

#### BASIS OF 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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts

#### 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 section 130 of the Act: and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act

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.

Geoff Mann FCIE  
Geoff Mann Limited  
Dee House  
Highworth Avenue  
Cambridge  
CB4 2BQ

## ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

## STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Unrestricted Funds £	2021 Restricted Funds £	Total Funds £	Unrestricted Funds £	2020 Restricted Funds £	Total Funds £
<b>INCOME</b>							
Gift Aid Tax Recovered		19,170	0	19,170	20,151	0	20,151
Offerings		158,481	0	158,481	172,869	0	172,869
Rental income		4,885	0	4,885	5,169	0	5,169
<b>TOTAL INCOME</b>	<b>1</b>	<b>182,536</b>	<b>0</b>	<b>182,536</b>	<b>198,189</b>	<b>0</b>	<b>198,189</b>
<b>EXPENDITURE</b>							
Charitable Expenditure							
Church Operating Costs		10,159	0	10,159	29,045	0	29,045
Grants Payable		4,081	0	4,081	4,688	0	4,688
Management and Administration		9,016	0	9,016	11,665	0	11,665
Ministry		99,421	0	99,421	92,794	0	92,794
<b>TOTAL EXPENDITURE</b>	<b>2</b>	<b>122,677</b>	<b>0</b>	<b>122,677</b>	<b>138,192</b>	<b>0</b>	<b>138,192</b>
		59,859	0	59,859	59,997	0	59,997
<b>TRANSFERS</b>	<b>1(i)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS FOR THE YEAR</b>		<b>59,859</b>	<b>0</b>	<b>59,859</b>	<b>59,997</b>	<b>0</b>	<b>59,997</b>
<b>RECONCILIATION OF FUNDS</b>							
<b>TOTAL FUNDS BROUGHT FORWARD</b>		<b>396,082</b>	<b>142,692</b>	<b>538,774</b>	<b>336,085</b>	<b>142,692</b>	<b>478,777</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>455,941</b>	<b>142,692</b>	<b>598,633</b>	<b>396,082</b>	<b>142,692</b>	<b>538,774</b>

## STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES

There were no recognised gains or losses for 2021 or 2020 other than those included in the Statement of Financial Activities

## ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

## BALANCE SHEET

	Notes	2021		2020	
		£	£	£	£
FIXED ASSETS					
Tangible assets	4		470,149		470,149
			-----		-----
TOTAL FIXED ASSETS			470,149		470,149
CURRENT ASSETS					
Debtors	5	18,512		5,000	
Cash at bank		169,366		126,185	
		-----		-----	
TOTAL CURRENT ASSETS		187,878		131,185	
LIABILITIES					
CREDITORS: amounts falling due within one year	6	20,724		21,269	
		-----		-----	
NET CURRENT ASSETS			167,154		109,916
			-----		-----
			637,303		580,065
CREDITORS: amounts falling due after one year	6		38,670		41,291
			-----		-----
NET ASSETS			598,633		538,774
			-----		-----
THE FUNDS OF THE CHARITY					
Unrestricted Funds			455,941		396,082
Restricted Funds			142,692		142,692
			-----		-----
TOTAL CHARITY FUNDS			598,633		538,774
			-----		-----

The accounts were approved by the trustees on 12 October 2022 and signed on their behalf.

JEAN-LOUIS BENG ELOUGA  
TRUSTEE

## ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

## NOTES TO THE ACCOUNTS

## 1 ACCOUNTING POLICIES

## (a) BASIS OF PREPARATION OF ACCOUNTS

The accounts 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 2019) - (Charities SORP (FRS 102)), the financial reporting standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

King's Church Cambridge meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

## (b) INCOME

This is credited to the Statement of Financial Activities in the year to which it relates.

## (c) EXPENDITURE

Includes all expenditure incurred in pursuing the charity's objectives, other than that which has been capitalised.

## (d) CHURCH BUILDING

The trustees consider that the market value of the Church Building is in excess of its cost as shown in the accounts, and that in view of this there is no necessity to charge depreciation on the Building.

## (e) DEPRECIATION

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows:

Heating system	25% straight line basis
Moveable equipment	25% straight line basis

Only purchases in excess of £500 are capitalised.

## ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

## NOTES TO THE ACCOUNTS

## (f) DEBTORS

Trade debtors and other debtors are recognised at their settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discount due.

## (g) CREDITORS AND PROVISIONS

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

## (h) FUND ACCOUNTING

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

## (i) TRANSFERS

A designated fund has been set up so that the charity's unrestricted funds not committed or invested in tangible fixed assets can be identified separately as general funds. Transfers are made annually to or from this designated fund to allow the general fund to be identified.

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF KING'S CHURCH CAMBRIDGE

I report on the accounts of the Church for the year ended 31 December 2021, which are set out on pages 4 to 9.

#### RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND THE EXAMINER

As the Church's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 144(2) of the Charities Act 2011 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 145(5)(b) of the Act, whether particular matters have come to my attention.

#### BASIS OF 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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts

#### 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 section 130 of the Act: and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act

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.

Geoff Mann FCIE  
Geoff Mann Limited  
Dee House  
Highworth Avenue  
Cambridge  
CB4 2BQ

**KING'S CHURCH CAMBRIDGE**

England & Wales - Charity number 1054329

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# Accounts

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# Annual Report for the year ended 31st December 2020

## 1. Legal and Administrative Details

The church is a Registered Charity (no. 1054329) with the name “King’s Church Cambridge.” The church is in fellowship with the Assemblies of God in Great Britain and Ireland. The Managing Trustees of King’s Church Cambridge are the “Church Council.” In 2020 these were:

Philip Shaw (trustee and chairman)  
Jean-Louis Beng Elouga  
Jerron Okai

The church's property is vested in the Holding Trustees, overseen by Property Trust, Nottingham. New trustees are each appointed by the existing trustees. The Church is governed by a Trust Deed dated 9<sup>th</sup> January 2009. In accordance with the provisions of the Deed, the Managing Trustees have written a Management Document, which they have adopted as the Church’s subsidiary constitution. The principal address of the Church is King’s Church Cambridge, 49-53 Tenison Road, Cambridge, CB1 2DG. The Church banker is Lloyd's Bank, Sidney Street, Cambridge, CB2 3HQ. The Independent Examiner of the Church's accounts for the 2020 financial year was Mr Geoff Mann.

## 2. Objects of the church

The objects of the Church ("The objects") are for the benefit of the public:

- (A) To advance the Christian faith in accordance with the statement in such ways and in such parts of the United Kingdom or world as the Church Council from time to time may think fit;
- (B) To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind including through the provision of counselling and support in such parts of the United Kingdom or world as the Church Council from time to time may think fit; and
- (C) To advance education in such ways and in such parts of the United Kingdom or world as the Church Council from time to time may think fit.

## 3. Organisation

The Church leaders are appointed to guard, direct, teach and equip the members of King’s Church Cambridge so that they might be cared for, supported, and mobilised into charitable action (Acts 20:28; Ephesians 4:11-13; 1 Peter 5:1-4). The leaders give various members of King’s Church Cambridge areas of responsibility to help achieve our objects (cf. Acts 6:1-7). Throughout 2020, the church had two paid staff: Philip Shaw (Senior Minister) and Joanne Lee (Centre Manager). Both staff are employed on a full-time basis. All work done by members of the congregation outside this paid employment is carried out on a voluntary basis. This includes teams who help run the Sunday services, clean and care for the building and assist in the running of community groups throughout the week. Currently our voluntary team members consist of approximately 50-60 people.

For a further detailing of our organisation and operation, see the Trust Deed and the Management Document.

## 4. Objectives

Our objectives are:

- (i) To meet together, worship God, encourage one another, and prepare to reach and help others.
- (ii) To retain and maintain the Church property (49-53 Tenison Road, Cambridge).
- (iii) To enable and facilitate the provision of ministry, both paid and unpaid.
- (iv) To undertake activities that meet spiritual and/or social needs.
- (v) To aim to give a percentage of our gross income to such activities, projects or ministries outside of King's Church Cambridge that are in agreement with our objects.
- (vi) To further the work and vision of Assemblies of God in Great Britain.

## 5. Policies

Our policies are:

- 1) Health and Safety Policy
- 2) GDPR and Personal Data Handling Policy
- 3) Social Media Usage Policy
- 4) Safeguarding Policy
- 5) Financial Reserves Policy
- 6) Gifts and Donations Policy

## 6. Activities

In March 2020 the Board of Trustees (BoT) faced the challenges of the worldwide Covid-19 pandemic which brought our in person interaction to a complete standstill. Following this, on the evening of Tuesday 17<sup>th</sup> March, the BoT took the decision to suspend all in person services and the use of our public community centre in line with the Government guidance regarding the apparent health risks of Covid-19.

From the 17<sup>th</sup> March 2020 through to Sunday 27<sup>th</sup> June 2021, the church remained closed to all in person activity and, as an alternative, we made the decision to broadcast all our services during this time via both YouTube and Facebook. In addition, all of our face to face regular midweek meetings were moved online where possible in order to keep in contact with our congregation and members of our community and other organisations that we work alongside with using applications like Zoom and various methods to maintain the best communications possible.

Whilst the year has presented some of the most significant practical challenges we have ever faced as a charity, the BoT were very encouraged to see a continued engagement from its members and those who reached out to us from the local community as well as overseas in some cases. With online interaction being our primary method of communication to support our members and those seeking help, the BoT made the decision to financially invest further into the technical equipment required to create a better user experience and engagement for online broadcasts which we called KCTV and thus develop an offering that would be future proofed for both in person and online interactivity.

The BoT are both encouraged and happy at the result of our new KCTV installation that has provided a more improved experience and opportunity for both young and older people to join our new media team and learn new skills in media which we provide training for.

We are confident that this will now provide greater flexibility to reach out to our community but also translate into greater opportunities for people to get involved in our charity and enable King’s Church to engage much better with those who may suffer from isolation or even mental illness due to the Covid-19 lockdowns and restrictions or provide the much needed help to directly support and connect with people who are still encouraged to shield and stay away from public gatherings.

Whilst our in person interaction was dramatically reduced, the BoT were satisfied with the Church Leadership’s endeavour to set up a COVID-19 fund and also to reach out to many people and families on a pastoral level to discuss their well being and help them remain connected. The BoT also was willing to continue to financially support and help other charities with their humanitarian aid overseas. This is part of our stated governance objectives and as our activities began to regain momentum, it was clear to receive positive update of the impact made through our financial support eg the BoT were glad to have supported and helped One by One charity (charity number 1145034) for their Pakistan appeal in May 2021 that provided on the ground support and care for children encountering slavery in brick factories across Pakistan. In addition, the BoT also made the decision to support the AoG (Assemblies of God) Afghanistan Appeal to help those suffering the recent harrowing events that took place following the US withdrawal from Afghanistan.

In summary, the BoT agree that despite the constraints on in person interaction, they have witnessed a great year of connectivity and engagement through going online that has been reflected in our charitable donations received through this period. The BoT are greatly optimistic about the vision and direction of the charity and its aims as they seek to develop a way forward in the ongoing challenges of a pandemic that still affects society – as a whole – to this day.

## **7. Financial Situation**

### **King’s Church Reserve Policy**

In order to abide with the statutory and regulatory requirements and to be in line with our own internal financial due diligence, the BoT has decided to adjust their financial reserves amount to £39,000 per annum. In addition, the BoT has decided to further put £40,000 aside as designated funds to support our agenda to further enhance the building capacity and operational set up to ensure more space can be provided to support the activities of the charity, especially as we consider a youth centre among others. This money should help cater for increasing demands that we have observed on our set up and offering for children, youth and young adults in our community. The BoT will review yearly the suitability of these figures as we map out the deliverables for the medium term (2 to 5 years)

In 2020 the charity’s unrestricted income was £198,189 against £185,396 in 2019, an increase of £12,793. The unrestricted expenditure was £138,192 against £178,536 in 2019, a decrease of £40,344. Total end of year reserves increased from £478,777 in 2019 to £538,774 in 2020, an increase of £59,997. £426,358 of the year end reserves at 31 December 2020 were tied up in Fixed Assets leaving free reserves at that point of £112,416 which is in excess of the reserves policy outlined above. The trustees would like to put on record their thanks to the Treasurer for his hard work in looking after the finances of the charity.

Signed on behalf of the Trustees:

.....Philip Shaw,  
Trustee Chairman  
..... 11October 2021

KING'S CHURCH CAMBRIDGE

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

CONTENTS AND CHARITY INFORMATION

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Report of the Trustees	1 and 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Accounts	6 to 10

MANAGING TRUSTEES  
Jean-Louis Beng Elouga  
Stephen Cassidy (resigned)  
Jerron Okai  
Philip Shaw

MINISTER  
Philip Shaw

HOLDING TRUSTEES  
Jean-Louis Beng Elouga  
Stephen Cassidy (resigned)  
Jerron Okai  
Philip Shaw

ADDRESS  
49-53 Tenison Road  
Cambridge  
CB1 2DG

CHARITY REGISTRATION NUMBER  
1054329

INDEPENDENT EXAMINER  
Geoff Mann FCIE  
Geoff Mann Limited  
Dee House  
Highworth Avenue  
Cambridge  
CB4 2BQ

BANKERS  
Lloyds TSB Bank plc  
Sidney Street  
Cambridge  
CB1 2DG

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

REPORT OF THE TRUSTEES

The trustees present their report and the accounts for the year ended 31 December 2020.

The accounts comply with the Charities Act 2011 and 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)

STATEMENT OF TRUSTEES RESPONSIBILITIES

Charity law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Church and of the surplus or deficit of the charity for that year.

In preparing those accounts, the trustees are required to:

- (i) Select suitable accounting policies and apply them consistently.
- (ii) Make judgements and estimates that are reasonable and prudent.
- (iii) Prepare the accounts on the going concern basis unless it is inappropriate to presume that the Church will continue in business.
- (iv) Observe the methods and principals of the Charities SORP.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time, the financial position of the Church and to enable them to ensure that the accounts comply with the Charities Act 2011.

They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Church is governed by a model trust deed for Assemblies of God Churches which was adopted on 9 January 2009, and is affiliated to the Assemblies of God in Great Britain and Ireland.

Appointment of trustees

New trustees are appointed by a majority of trustees in office at that time.

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

REPORT OF THE TRUSTEES

Trustee induction and training

The trustees are currently reviewing the procedures in place for trustee induction and training by reference to guidance published by the Charity Commission.

Organisational structure

The trustees set out the general policy of the charity. The day to day affairs of the charity are run by the minister.

OBJECTS AND ACTIVITIES

The object of the Church is the advancement of the Christian religion by the proclamation and furtherance of the Gospel of God concerning His Son the Lord Jesus Christ, and the preaching and teaching of the Word of God by the Church in accordance with the Statement of Faith of Assemblies of God in Great Britain and Ireland as approved by the General Council from time to time.

ACHIEVEMENTS AND PERFORMANCE

These are covered by the Charity's Annual Report.

FINANCIAL REVIEW

These are covered by the Charity's Annual Report.

FUTURE DEVELOPMENTS

These are covered by the Charity's Annual Report.

This report was approved by the trustees on 11 October 2021 and signed on their behalf.

PHILIP SHAW  
TRUSTEE

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF KING'S CHURCH CAMBRIDGE

I report on the accounts of the Church for the year ended 31 December 2020, which are set out on pages 4 to 9.

#### RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND THE EXAMINER

As the Church's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 144(2) of the Charities Act 2011 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 145(5)(b) of the Act, whether particular matters have come to my attention.

#### BASIS OF 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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts

#### 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 section 130 of the Act: and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act

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.

Geoff Mann FCIE  
Geoff Mann Limited  
Dee House  
Highworth Avenue  
Cambridge  
CB4 2BQ

## ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

## STATEMENT OF FINANCIAL ACTIVITIES

		2020			2019	
	Notes	General Funds £	Designated Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £
<b>INCOME</b>						
Gift Aid Tax Recovered		20,151	0	0	20,151	18,352
Offerings		172,869	0	0	172,869	158,278
Rental income		5,169	0	0	5,169	8,766
<b>TOTAL INCOME</b>	<b>1</b>	<b>198,189</b>	<b>0</b>	<b>0</b>	<b>198,189</b>	<b>185,396</b>
<b>EXPENDITURE</b>						
Charitable Expenditure						
Church Operating Costs		29,045	0	0	29,045	39,147
Grants Payable		4,688	0	0	4,688	4,327
Management and Administration		11,665	0	0	11,665	18,196
Ministry		92,794	0	0	92,794	116,866
<b>TOTAL EXPENDITURE</b>	<b>2</b>	<b>138,192</b>	<b>0</b>	<b>0</b>	<b>138,192</b>	<b>178,536</b>
		59,997	0	0	59,997	6,860
<b>TRANSFERS</b>	<b>1(i)</b>	<b>-2,485</b>	<b>2,485</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS FOR THE YEAR</b>		<b>57,512</b>	<b>2,485</b>	<b>0</b>	<b>59,997</b>	<b>6,860</b>
<b>RECONCILIATION OF FUNDS</b>						
<b>TOTAL FUNDS BROUGHT FORWARD</b>		<b>54,904</b>	<b>281,181</b>	<b>142,692</b>	<b>478,777</b>	<b>471,917</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>112,416</b>	<b>283,666</b>	<b>142,692</b>	<b>538,774</b>	<b>478,777</b>

## STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES

There were no recognised gains or losses for 2020 or 2019 other than those included in the Statement of Financial Activities.

## ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

## BALANCE SHEET

	Notes	2020		2019	
		£	£	£	£
FIXED ASSETS					
Tangible assets	4		470,149		470,149
			-----		-----
TOTAL FIXED ASSETS			470,149		470,149
CURRENT ASSETS					
Debtors	5	5,000		6,733	
Cash at bank		126,185		50,161	
			-----		-----
TOTAL CURRENT ASSETS		131,185		56,894	
LIABILITIES					
CREDITORS: amounts falling due within one year	6	21,269		12,992	
			-----		-----
NET CURRENT ASSETS			109,916		43,902
			-----		-----
			580,065		514,051
CREDITORS: amounts falling due after one year	6		41,291		44,176
			-----		-----
NET ASSETS			538,774		469,875
			-----		-----
THE FUNDS OF THE CHARITY					
General Funds			112,416		50,399
Designated Funds			283,666		278,826
			-----		-----
Unrestricted Funds			396,082		329,225
Restricted Funds			142,692		142,692
			-----		-----
TOTAL CHARITY FUNDS			538,774		471,917
			-----		-----

The accounts were approved by the trustees on 11 October 2021 and signed on their behalf.

PHILIP SHAW  
TRUSTEE

## ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

## NOTES TO THE ACCOUNTS

## 1 ACCOUNTING POLICIES

## (a) BASIS OF PREPARATION OF ACCOUNTS

The accounts 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 2019) - (Charities SORP (FRS 102)), the financial reporting standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

King's Church Cambridge meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

## (b) INCOME

This is credited to the Statement of Financial Activities in the year to which it relates.

## (c) EXPENDITURE

Includes all expenditure incurred in pursuing the charity's objectives, other than that which has been capitalised.

## (d) CHURCH BUILDING

The trustees consider that the market value of the Church Building is in excess of its cost as shown in the accounts, and that in view of this there is no necessity to charge depreciation on the Building.

## (e) DEPRECIATION

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows:

Heating system	25% straight line basis
Moveable equipment	25% straight line basis

Only purchases in excess of £500 are capitalised.

## ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

## NOTES TO THE ACCOUNTS

## (f) DEBTORS

Trade debtors and other debtors are recognised at their settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discount due.

## (g) CREDITORS AND PROVISIONS

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

## (h) FUND ACCOUNTING

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

## (i) TRANSFERS

A designated fund has been set up so that the charity's unrestricted funds not committed or invested in tangible fixed assets can be identified separately as general funds. Transfers are made annually to or from this designated fund to allow the general fund to be identified.

## ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

## NOTES TO THE ACCOUNTS

2	EXPENDITURE	2020	2019
		£	£
	Ministry		
	Humanitarian fundraising	3,000	0
	Publicity and ministry support costs	4,596	9,899
	Salaries	68,346	66,301
	Speaker gifts, hospitality and mission donations	16,753	40,146
	Travelling Expenses	99	520
		-----	-----
		92,794	116,866
		-----	-----
	Grants Payable		
	Assemblies of God Projects	4,688	4,327
		-----	-----
	Church Operating Costs		
	Developments and improvements	12,518	19,814
	Gas, Electricity and Water	4,648	5,444
	Insurance	1,546	1,467
	Repairs and Maintenance	10,333	12,422
		-----	-----
		29,045	39,147
		-----	-----
	Management and Administration		
	Bank and Gift Aid Charges	1,721	1,879
	Cleaning	536	1,152
	Independent Examination	736	720
	Mortgage interest	2,545	2,675
	Other Costs	678	690
	Postage and Stationery	336	656
	Refreshments	1,023	5,361
	Telephone	1,360	1,118
	Training	1,479	2,188
	Website	1,251	1,757
		-----	-----
		11,665	18,196
		-----	-----
	TOTAL EXPENDITURE	138,192	178,536
		-----	-----

## ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

## NOTES TO THE ACCOUNTS

## 3 STAFF COSTS

The minister of the Church is also one of its trustees. He was paid a salary as outlined below in his capacity as minister of the church and not in his capacity as a trustee. Expenses totalling £520 (2019 - £520) were also reimbursed to him. No expenses were reimbursed to any of the other trustees.

The staff costs were:	2020 £	2019 £
Wages and salaries	61,845	60,529
Social security costs	2,701	2,986
Other pension costs	3,800	2,786
	-----	-----
	68,346	66,301
	-----	-----

The average weekly number of staff employed by the charity during the year was 2 (2019 - 2)

4	FIXED ASSETS	Church Buildings £	Building improvements £	Moveable Equipment £	Total £
	<b>COST</b>				
	Balance at 01.01.20	200,000	270,149	22,963	493,112
	Additions	0	0	0	0
	Disposals	0	0	0	0
		-----	-----	-----	-----
	Balance at 31.12.20	200,000	270,149	22,963	493,112
		-----	-----	-----	-----
	<b>DEPRECIATION</b>				
	Balance at 01.01.20	0	0	22,963	22,963
	Depeciation	0	0	0	0
	Disposals	0	0	0	0
		-----	-----	-----	-----
	Balance at 31.12.20	0	0	22,963	22,963
		-----	-----	-----	-----
	<b>NET BOOK VALUE</b>				
	At 31.12.20	200,000	270,149	0	470,149
		-----	-----	-----	-----
	At 01.01.20	200,000	270,149	0	470,149
		-----	-----	-----	-----



KING'S CHURCH CAMBRIDGE

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

CONTENTS AND CHARITY INFORMATION

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Report of the Trustees	1 and 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Accounts	6 to 10

MANAGING TRUSTEES  
Jean-Louis Beng Elouga  
Stephen Cassidy (resigned)  
Jerron Okai  
Philip Shaw

MINISTER  
Philip Shaw

HOLDING TRUSTEES  
Jean-Louis Beng Elouga  
Stephen Cassidy (resigned)  
Jerron Okai  
Philip Shaw

ADDRESS  
49-53 Tenison Road  
Cambridge  
CB1 2DG

CHARITY REGISTRATION NUMBER  
1054329

INDEPENDENT EXAMINER  
Geoff Mann FCIE  
Geoff Mann Limited  
Dee House  
Highworth Avenue  
Cambridge  
CB4 2BQ

BANKERS  
Lloyds TSB Bank plc  
Sidney Street  
Cambridge  
CB1 2DG

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

REPORT OF THE TRUSTEES

The trustees present their report and the accounts for the year ended 31 December 2020.

The accounts comply with the Charities Act 2011 and 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)

STATEMENT OF TRUSTEES RESPONSIBILITIES

Charity law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Church and of the surplus or deficit of the charity for that year.

In preparing those accounts, the trustees are required to:

- (i) Select suitable accounting policies and apply them consistently.
- (ii) Make judgements and estimates that are reasonable and prudent.
- (iii) Prepare the accounts on the going concern basis unless it is inappropriate to presume that the Church will continue in business.
- (iv) Observe the methods and principals of the Charities SORP.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time, the financial position of the Church and to enable them to ensure that the accounts comply with the Charities Act 2011.

They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Church is governed by a model trust deed for Assemblies of God Churches which was adopted on 9 January 2009, and is affiliated to the Assemblies of God in Great Britain and Ireland.

Appointment of trustees

New trustees are appointed by a majority of trustees in office at that time.

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

REPORT OF THE TRUSTEES

Trustee induction and training

The trustees are currently reviewing the procedures in place for trustee induction and training by reference to guidance published by the Charity Commission.

Organisational structure

The trustees set out the general policy of the charity. The day to day affairs of the charity are run by the minister.

OBJECTS AND ACTIVITIES

The object of the Church is the advancement of the Christian religion by the proclamation and furtherance of the Gospel of God concerning His Son the Lord Jesus Christ, and the preaching and teaching of the Word of God by the Church in accordance with the Statement of Faith of Assemblies of God in Great Britain and Ireland as approved by the General Council from time to time.

ACHIEVEMENTS AND PERFORMANCE

These are covered by the Charity's Annual Report.

FINANCIAL REVIEW

These are covered by the Charity's Annual Report.

FUTURE DEVELOPMENTS

These are covered by the Charity's Annual Report.

This report was approved by the trustees on 11 October 2021 and signed on their behalf.

PHILIP SHAW  
TRUSTEE

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF KING'S CHURCH CAMBRIDGE

I report on the accounts of the Church for the year ended 31 December 2020, which are set out on pages 4 to 9.

#### RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND THE EXAMINER

As the Church's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 144(2) of the Charities Act 2011 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 145(5)(b) of the Act, whether particular matters have come to my attention.

#### BASIS OF 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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts

#### 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 section 130 of the Act: and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act

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.

Geoff Mann FCIE  
Geoff Mann Limited  
Dee House  
Highworth Avenue  
Cambridge  
CB4 2BQ

## ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

## STATEMENT OF FINANCIAL ACTIVITIES

		2020			2019	
	Notes	General Funds £	Designated Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £
<b>INCOME</b>						
Gift Aid Tax Recovered		20,151	0	0	20,151	18,352
Offerings		172,869	0	0	172,869	158,278
Rental income		5,169	0	0	5,169	8,766
<b>TOTAL INCOME</b>	<b>1</b>	<b>198,189</b>	<b>0</b>	<b>0</b>	<b>198,189</b>	<b>185,396</b>
<b>EXPENDITURE</b>						
Charitable Expenditure						
Church Operating Costs		29,045	0	0	29,045	39,147
Grants Payable		4,688	0	0	4,688	4,327
Management and Administration		11,665	0	0	11,665	18,196
Ministry		92,794	0	0	92,794	116,866
<b>TOTAL EXPENDITURE</b>	<b>2</b>	<b>138,192</b>	<b>0</b>	<b>0</b>	<b>138,192</b>	<b>178,536</b>
		59,997	0	0	59,997	6,860
<b>TRANSFERS</b>	<b>1(i)</b>	<b>-2,485</b>	<b>2,485</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS FOR THE YEAR</b>		<b>57,512</b>	<b>2,485</b>	<b>0</b>	<b>59,997</b>	<b>6,860</b>
<b>RECONCILIATION OF FUNDS</b>						
<b>TOTAL FUNDS BROUGHT FORWARD</b>		<b>54,904</b>	<b>281,181</b>	<b>142,692</b>	<b>478,777</b>	<b>471,917</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>112,416</b>	<b>283,666</b>	<b>142,692</b>	<b>538,774</b>	<b>478,777</b>

## STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES

There were no recognised gains or losses for 2020 or 2019 other than those included in the Statement of Financial Activities.

## ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

## BALANCE SHEET

	Notes	2020		2019	
		£	£	£	£
FIXED ASSETS					
Tangible assets	4		470,149		470,149
			-----		-----
TOTAL FIXED ASSETS			470,149		470,149
CURRENT ASSETS					
Debtors	5	5,000		6,733	
Cash at bank		126,185		50,161	
			-----		-----
TOTAL CURRENT ASSETS		131,185		56,894	
LIABILITIES					
CREDITORS: amounts falling due within one year	6	21,269		12,992	
			-----		-----
NET CURRENT ASSETS			109,916		43,902
			-----		-----
			580,065		514,051
CREDITORS: amounts falling due after one year	6		41,291		44,176
			-----		-----
NET ASSETS			538,774		469,875
			-----		-----
THE FUNDS OF THE CHARITY					
General Funds			112,416		50,399
Designated Funds			283,666		278,826
			-----		-----
Unrestricted Funds			396,082		329,225
Restricted Funds			142,692		142,692
			-----		-----
TOTAL CHARITY FUNDS			538,774		471,917
			-----		-----

The accounts were approved by the trustees on 11 October 2021 and signed on their behalf.

PHILIP SHAW  
TRUSTEE

## ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

## NOTES TO THE ACCOUNTS

## 1 ACCOUNTING POLICIES

## (a) BASIS OF PREPARATION OF ACCOUNTS

The accounts 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 2019) - (Charities SORP (FRS 102)), the financial reporting standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

King's Church Cambridge meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

## (b) INCOME

This is credited to the Statement of Financial Activities in the year to which it relates.

## (c) EXPENDITURE

Includes all expenditure incurred in pursuing the charity's objectives, other than that which has been capitalised.

## (d) CHURCH BUILDING

The trustees consider that the market value of the Church Building is in excess of its cost as shown in the accounts, and that in view of this there is no necessity to charge depreciation on the Building.

## (e) DEPRECIATION

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows:

Heating system	25% straight line basis
Moveable equipment	25% straight line basis

Only purchases in excess of £500 are capitalised.

## ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

## NOTES TO THE ACCOUNTS

## (f) DEBTORS

Trade debtors and other debtors are recognised at their settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discount due.

## (g) CREDITORS AND PROVISIONS

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

## (h) FUND ACCOUNTING

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

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	Repairs and Maintenance	10,333	12,422
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		29,045	39,147
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	Cleaning	536	1,152
	Independent Examination	736	720
	Mortgage interest	2,545	2,675
	Other Costs	678	690
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	Training	1,479	2,188
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## ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

## NOTES TO THE ACCOUNTS

## 3 STAFF COSTS

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Other pension costs	3,800	2,786
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	68,346	66,301
	-----	-----

The average weekly number of staff employed by the charity during the year was 2 (2019 - 2)

4	FIXED ASSETS	Church Buildings £	Building improvements £	Moveable Equipment £	Total £
	<b>COST</b>				
	Balance at 01.01.20	200,000	270,149	22,963	493,112
	Additions	0	0	0	0
	Disposals	0	0	0	0
		-----	-----	-----	-----
	Balance at 31.12.20	200,000	270,149	22,963	493,112
		-----	-----	-----	-----
	<b>DEPRECIATION</b>				
	Balance at 01.01.20	0	0	22,963	22,963
	Depeciation	0	0	0	0
	Disposals	0	0	0	0
		-----	-----	-----	-----
	Balance at 31.12.20	0	0	22,963	22,963
		-----	-----	-----	-----
	<b>NET BOOK VALUE</b>				
	At 31.12.20	200,000	270,149	0	470,149
		-----	-----	-----	-----
	At 01.01.20	200,000	270,149	0	470,149
		-----	-----	-----	-----

