

King's Church Cambridge

Annual Report for the year ending 31st December 2023

Trustees	Jean-Louis Beng Elouga Jerron Kotey Okai Patience Tilbury
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Charity registration number	1054329
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Principal Office	King's Church Cambridge 49-53 Tenison Road Cambridge CB1 2DG
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Accountants	Mr Geoff Mann
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Bankers	Lloyd's Bank, Sidney Street, Cambridge, CB2 3HQ.
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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

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 9th 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 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

CONTENTS AND CHARITY INFORMATION

CONTENTS	PAGE
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 Jerron Okai Patients Tilbury
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MINISTER	Julian Mabey
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HOLDING TRUSTEES	Jean-Louis Beng Elouga Jerron Okai Patients Tilbury
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ADDRESS	49-53 Tenison Road Cambridge CB1 2DG
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CHARITY REGISTRATION NUMBER	1054329
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INDEPENDENT EXAMINER	Geoff Mann FCIE Geoff Mann Limited Dee House Highworth Avenue Cambridge CB4 2BQ
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BANKERS	Lloyds TSB Bank plc Sidney Street Cambridge CB1 2DG
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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 principles 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

A handwritten signature in black ink, appearing to read 'J. Beng Elouga', written over a horizontal line.

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

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

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
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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
	<u>55,216</u>	<u>25,794</u>

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 £
	COST				
	Balance at 01.01.23	200,000	270,149	22,963	493,112
	Additions	0	0	0	0
	Disposals	0	0	0	0
		<u>200,000</u>	<u>270,149</u>	<u>22,963</u>	<u>493,112</u>
	Balance at 31.12.23	200,000	270,149	22,963	493,112
		<u>200,000</u>	<u>270,149</u>	<u>22,963</u>	<u>493,112</u>
	DEPRECIATION				
	Balance at 01.01.23	0	0	22,963	22,963
	Depeciation	0	0	0	0
	Disposals	0	0	0	0
		<u>0</u>	<u>0</u>	<u>22,963</u>	<u>22,963</u>
	Balance at 31.12.23	0	0	22,963	22,963
		<u>0</u>	<u>0</u>	<u>22,963</u>	<u>22,963</u>
	NET BOOK VALUE				
	At 31.12.23	200,000	270,149	0	470,149
		<u>200,000</u>	<u>270,149</u>	<u>0</u>	<u>470,149</u>
	At 01.01.23	200,000	270,149	0	470,149
		<u>200,000</u>	<u>270,149</u>	<u>0</u>	<u>470,149</u>

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

NOTES TO THE ACCOUNTS

5	DEBTORS: Due within one year	2023 £	2022 £
	Income tax recoverable	0	0
		-----	-----
		0	0
		-----	-----

6	CREDITORS	2023		2022	
		Due within one year £	Due after one year £	Due within one year £	Due after one year £
	Accruals	784	0	752	0
	Mortgage	2,700	33,019	2,750	35,663
	Social security and other taxes	0	0	0	0
		-----	-----	-----	-----
		3,484	33,019	3,502	35,663
		-----	-----	-----	-----

7 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible Asset Funds £	General Funds £	2023 Total Funds £	Tangible Asset Funds £	General Funds £	2022 Total Funds £
Church Buildings	200,000	0	200,000	200,000	0	200,000
Building Improvements	270,149	0	270,149	270,149	0	270,149
	-----	-----	-----	-----	-----	-----
Tangible Assets	470,149	0	470,149	470,149	0	470,149
	-----	-----	-----	-----	-----	-----
Debtors	0	0	0	0	0	0
Cash at Bank	0	237,910	237,910	0	203,330	203,330
Creditors Due within one year	2,700	784	3,484	2,750	752	3,502
	-----	-----	-----	-----	-----	-----
Net Current Assets	-2,700	237,126	234,426	-2,750	202,578	199,828
Creditors Due after one year	33,019	0	33,019	35,663	0	35,663
	-----	-----	-----	-----	-----	-----
	-35,719	237,126	201,407	-38,413	202,578	164,165
	-----	-----	-----	-----	-----	-----
Net Assets	434,430	237,126	671,556	431,736	202,578	634,314
	-----	-----	-----	-----	-----	-----
General Funds	0	237,126	237,126	0	202,578	202,578
Designated Funds	291,738	0	291,738	289,044	0	289,044
	-----	-----	-----	-----	-----	-----
Unrestricted Funds	291,738	237,126	528,864	289,044	202,578	491,622
Restricted Funds	142,692	0	142,692	142,692	0	142,692
	-----	-----	-----	-----	-----	-----
Total Funds	434,430	237,126	671,556	431,736	202,578	634,314
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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