





## **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;



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- (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.



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*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
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MINISTER	Julian Mabey (until 26 July 2025)
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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 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 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

		Unrestricted Funds £	2024 Restricted Funds £	Total Funds £	Unrestricted Funds £	2023 Restricted Funds £	Total Funds £
Notes							
INCOME							
		158,065	0	158,065	147,581	0	147,581
		4,056	0	4,056	5,738	0	5,738
		-----	-----	-----	-----	-----	-----
TOTAL INCOME	1	162,121	0	162,121	153,319	0	153,319
		-----	-----	-----	-----	-----	-----
EXPENDITURE							
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
RECONCILIATION OF FUNDS							
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 £
	<b>COST</b>				
	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
		-----	-----	-----	-----
	<b>DEPRECIATION</b>				
	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
		-----	-----	-----	-----
	<b>NET BOOK VALUE</b>				
	At 31.12.24	200,000	270,149	0	470,149
		-----	-----	-----	-----
	At 01.01.24	200,000	270,149	0	470,149
		-----	-----	-----	-----

## ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

## NOTES TO THE ACCOUNTS

5	DEBTORS: Due within one year	2024 £	2023 £
	Prepayments	2,280	0
		-----	-----
		2,280	0
		-----	-----

6	CREDITORS	2024		2023	
		Due within one year £	Due after one year £	Due within one year £	Due after one year £
	Accruals	784	0	784	0
	Mortgage	2,700	30,146	2,700	33,019
	Social security and other taxes	0	0	0	0
		-----	-----	-----	-----
		3,484	30,146	3,484	33,019
		-----	-----	-----	-----

## 7 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible Asset Funds £	General Funds £	2024 Total Funds £	Tangible Asset Funds £	General Funds £	2023 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	2,280	2,280	0	0	0
Cash at Bank	0	249,870	249,870	0	237,910	237,910
Creditors Due within one year	2,700	784	3,484	2,700	784	3,484
	-----	-----	-----	-----	-----	-----
Net Current Assets	-2,700	251,366	248,666	-2,700	237,126	234,426
Creditors Due after one year	30,146	0	30,146	33,019	0	33,019
	-----	-----	-----	-----	-----	-----
	-32,846	251,366	218,520	-35,719	237,126	201,407
	-----	-----	-----	-----	-----	-----
Net Assets	437,303	251,366	688,669	434,430	237,126	671,556
	-----	-----	-----	-----	-----	-----
General Funds	0	251,366	251,366	0	237,126	237,126
Designated Funds	294,611	0	294,611	291,738	0	291,738
	-----	-----	-----	-----	-----	-----
Unrestricted Funds	294,611	251,366	545,977	291,738	237,126	528,864
Restricted Funds	142,692	0	142,692	142,692	0	142,692
	-----	-----	-----	-----	-----	-----
Total Funds	437,303	251,366	688,669	434,430	237,126	671,556
	-----	-----	-----	-----	-----	-----

## 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

