

**Report of the Trustees and
Financial Statements for the Period 4 September 2023 to 31 October 2024
for
IPC Zion Cambridge**

Adroit Auditing Ltd
Unit 8, Dock Offices
Surrey Quays Road
London
SE16 2XU

IPC Zion Cambridge

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for the Period 4 September 2023 to 31 October 2024**

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IPC Zion Cambridge

Report of the Trustees for the Period 4 September 2023 to 31 October 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period 4 September 2023 to 31 October 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

INCORPORATION

The charitable company was incorporated on 4 September 2023.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The primary objective of IPC Zion Cambridge is to advance the Christian faith for the public's benefit. This is accomplished through activities such as holding prayer meetings, lectures, and public celebrations of religious festivals. The organization also produces and distributes Christian literature to educate others about the faith, as the trustees see fit.

FINANCIAL REVIEW

Financial position

A summary of the charity's financial position at period ending 31 October 2024 is as follows:

Net Income: £20,325

Unrestricted Funds: £20,325

Total Funds: £20,325

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is governed by its Constitution. The charity trustees, who are also the only voting members, control its affairs. This structure ensures that governance and ultimate accountability for the charity's operations rest with the board of trustees. The trustees are responsible for fulfilling the charity's purposes for the public benefit, as outlined in the governing document, and for ensuring compliance with all relevant legal and regulatory requirements.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE033423 (England and Wales)

Registered Charity number

1204573

Registered office

East Barnwell Scout Centre
41 Thorley Road
Cambridge
CB5 8NF

Trustees

D George
B Babu
J V Cherian
A S Chelikuzhiyil
G Thomas

**Report of the Trustees
for the Period 4 September 2023 to 31 October 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Adroit Auditing Ltd
Unit 8, Dock Offices
Surrey Quays Road
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SE16 2XU

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of IPC Zion Cambridge for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 29 August 2025 and signed on its behalf by:



D George - Trustee

Independent Examiner's Report to the Trustees of IPC Zion Cambridge

I report to the trustees on my examination of the financial statements of IPC Zion Cambridge ('the charity') for the period ended 31 October 2024, which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Hassan Sheikh (ACA)

Adroit Auditing Ltd
Unit 8, Dock Offices
Surrey Quays Road
London
SE16 2XU

29 August 2025

IPC Zion Cambridge

Statement of Financial Activities
for the Period 4 September 2023 to 31 October 2024

	Notes	Unrestricted fund £
INCOME AND ENDOWMENTS FROM		
Donations and legacies		76,075
EXPENDITURE ON		
Charitable activities		
Expense		55,750
NET INCOME		20,325
TOTAL FUNDS CARRIED FORWARD		20,325

The notes form part of these financial statements

IPC Zion Cambridge

Statement of Financial Position
31 October 2024

	Notes	Unrestricted fund £
FIXED ASSETS		
Tangible assets	4	2,076
CURRENT ASSETS		
Debtors	5	1,317
Cash at bank and in hand		18,012
		<u>19,329</u>
CREDITORS		
Amounts falling due within one year	6	(1,080)
NET CURRENT ASSETS		<u>18,249</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		20,325
NET ASSETS		<u>20,325</u>
FUNDS	7	
Unrestricted funds		<u>20,325</u>
TOTAL FUNDS		<u>20,325</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 October 2024.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 October 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 29 August 2025 and were signed on its behalf by:



D George - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements
for the Period 4 September 2023 to 31 October 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 25% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

Depreciation - owned assets	£ 1,614 <hr style="border: none; border-top: 1px solid black; margin: 2px 0;"/> <hr style="border: none; border-top: 1px solid black; margin: 2px 0;"/>
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Notes to the Financial Statements - continued
for the Period 4 September 2023 to 31 October 2024

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 October 2024.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 October 2024.

4. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
Additions	3,690
	<u> </u>
DEPRECIATION	
Charge for year	1,614
	<u> </u>
NET BOOK VALUE	
At 31 October 2024	2,076
	<u> </u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Trade debtors	20
Prepayments and accrued income	1,297
	<u> </u>
	1,317
	<u> </u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Accrued expenses	1,080
	<u> </u>

7. MOVEMENT IN FUNDS

	Net movement in funds £	At 31.10.24 £
Unrestricted funds		
General fund	20,325	20,325
	<u> </u>	<u> </u>
TOTAL FUNDS	20,325	20,325
	<u> </u>	<u> </u>

Notes to the Financial Statements - continued
for the Period 4 September 2023 to 31 October 2024

7. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	76,075	(55,750)	20,325
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>76,075</u>	<u>(55,750)</u>	<u>20,325</u>

8. RELATED PARTY DISCLOSURES

Mr. George Thomas has been a trustee of the charity since 14 January 2023.

During the year, the charity paid £14,364.73 to Mr. Thomas in respect of his services as pastor to the charity.

No other trustee received any remuneration or reimbursement of expenses during the period..

IPC Zion Cambridge

Detailed Statement of Financial Activities
for the Period 4 September 2023 to 31 October 2024

	£
INCOME AND ENDOWMENTS	
Donations and legacies	
Donations	76,075
	<hr/>
Total incoming resources	76,075
 EXPENDITURE	
Charitable activities	
Pastors	21,930
Rent	13,897
Food and refreshments	10,164
Community support	2,943
Trips and retreats	921
Advertising	798
Sundries	911
	<hr/>
	51,564
 Support costs	
Management	
Postage and stationery	37
 Information technology	
IT costs	1,455
 Governance costs	
Independent examination fees	1,080
Computer equipment	1,614
	<hr/>
	2,694
 Total resources expended	55,750
	<hr/>
Net income	20,325
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This page does not form part of the statutory financial statements