

Andover Community Church

England & Wales · Charity number 1130894

Details

Other names ANDOVER BAPTIST CHURCH

Status Registered

Legal form Previously excepted

Registered 2009-07-31

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

Contact

Address Andover Community Church
Charlton Road
Andover
SP10 3JH

Phone 01264 392032

Email office@andovercommunity.church

Website www.andovercommunity.church

Activities

Objects: The principal purpose of the Church is the advancement of the Christian faith according to the principles of the Baptist denomination. The Church may also advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the world.

Activities: OUR PRIMARY OBJECTIVE IS THE ADVANCEMENT OF THE CHRISTIAN FAITH ACCORDING TO THE PRINCIPLES OF THE BAPTIST DENOMINATION.

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Hampshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£444,448	£424,090	-	-
2023-12-31	£333,709	£367,500	-	-
2022-12-31	£584,554	£360,354	£3,120,972	8
2021-12-31	£331,457	£306,958	-	-
2020-12-31	£337,379	£317,292	-	-

Trustees

Name	Role	Appointed
Rev CHRISTOPHER DAVID JAMES PORTER	Chair	2016-07-11
Alexandra Francesca Pugh		2019-09-30
Andrew John Batterson		2022-06-09
David Martin Paul Choules		2024-05-23
JANE ELIZABETH BIDDLECOMBE		2012-10-19
Jamie Frederick Brooker		2023-05-25
Janet Christine Maughan		2024-05-23
Kristina Ann Choules		2022-06-09
Martin Christopher Whitby		2015-02-17
Simon Paul Biddlecombe		2019-05-23
Stephen Peter Alexis Bennett		2018-02-22
Wendene Wignal		2025-05-22

Andover Community Church

England & Wales - Charity number 1130894

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024
FOR
ANDOVER COMMUNITY CHURCH**

Hysons Accountants LLP
Chartered Accountants
14 London Street
Andover
Hampshire
SP10 2PA

ANDOVER COMMUNITY CHURCH

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for the Year Ended 31 December 2024**

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ANDOVER COMMUNITY CHURCH

REPORT OF THE TRUSTEES for the Year Ended 31 December 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

As stated in our Constitution, the Church's primary objective is the advancement of the Christian faith according to the principles of the Baptist denomination.

The heart of the Church is relationships, both with God and with each other, so the primary strategy for achieving our objectives stems out of the time we spend together and with God. As such, we place high importance on encouraging individual discipline in prayer and Bible study, encouraging every member and attendee to meet regularly in small groups, where each can be challenged and supported, developing deeper relationships and growing in the faith. We also encourage people to attend our larger weekly gatherings on a Sunday, either onsite or online. These are opportunities for celebration, sharing life, collective prayer and worship, teaching, inspiration, vision-casting and fellowship around communion.

Other key relationships we have are with those people involved in mission overseas whom we support, the local community groups and initiatives which our members partner with and serve, and combined ecumenical groups and organisations outside of the Christian community in our town.

In September 2023 the name of the Church was changed to "Andover Community Church" to better reflect the aims of the Church to reach out to our community and be accessible to all in accordance with our mission statement, "Equipping people to find and follow Jesus".

The Charity Trustees have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to guidance published by the Charity Commission, ensuring that the Church provides a variety of activities both to its membership and to the wider community.

Significant Activities

Following a significant investment in digital technology in 2020 due to the Covid-19 pandemic, we continue to have services both onsite and online, broadcasting live on a Sunday morning but also giving people the opportunity to watch the service at another time on YouTube. This has enabled us to reach a wider audience, both those who are not based in Andover and the surrounding area and those who are unable to attend the service onsite on a Sunday morning for any reason. We have two services on a Sunday morning, one at 9.30am and one at 11.15am, both with separate sessions for children and young people. In addition to this, we run a "Songs of Praise" service twice a month on a Sunday afternoon. This is a more traditional type of service with hymns, followed by refreshments.

We had 186 members in total as at the end of the year and we had seven baptisms this year.

During the year there have been a wide range of activities that we have continued or initiated to promote the advancement of the Christian faith. Here are some of the key ones:

1. We have continued to promote our small group life by having both online and in-person Connect groups. The emphasis in each group is diverse, some focusing on Bible study and some focusing on discipleship, prayer and pastoral support. Some groups are short term Connect groups to enable people to join a group for a short period to study a particular topic and some are longer term groups. Leaders have been provided with resources as part of the Church investing in each individual's ongoing discipleship. These groups are open to all, helping people understand how much God loves us, sharing fellowship and support and deepening relationships. We also have groups for college age young people and young adults aged 18-30 so these groups can socialise with each other outside the church and form their own Connect groups to discuss issues regarding faith. In addition, we have a Men's Outward Bounds (MOB) group to help men in the church connect with each other through outdoor activities.
2. Other activities continued to run online this year to enable people in our community to connect with each other, including our Online Community on Facebook. We also had regular vision nights and prayer gatherings to enable people to gather together online and onsite for prayer and fellowship. The 'Alpha' course has been run online again this year for those in our community wishing to explore the Christian faith in a deeper, more personal way.

ANDOVER COMMUNITY CHURCH

REPORT OF THE TRUSTEES for the Year Ended 31 December 2024

3. We run youth and children's groups to help our young people 'grow up in God' and provide a safe place for children and young people outside the Church to develop, grow and connect with the Christian faith. The Church has a vibrant children's and youth ministry enabling children and young people to socialise and engage in discussion about the Christian faith. We run Friday Night Youth (FNY) sessions giving the youth in the church a chance to socialise and invite their friends into the church in a fun environment. FNY sessions we have held this year include visiting a climbing wall, making pancakes, painting, a silent disco and a Christmas party. Many of our young people also attended Satellites this year which is a Christian camp for teenagers featuring worship sessions and talks to help them grow in their faith.
4. We have continued to run a mid-week group called Stepping Stones Midweek for parents/carers of babies and toddlers. This year, we added an extra Stepping Stones session which takes place on a Friday.
5. The Church runs the Duke of Edinburgh award scheme, running bronze, silver and gold award groups this year that were open to those from the community as well as young people from the Church. A total of 80 young people, who come from many different local schools, joined in the award scheme this year.
6. We support people in the Church, other churches, and the wider community through our Pastoral Team. This team contributes to the emotional, relational and spiritual wellbeing of many. Our Pastoral Team provides support for many individuals and families, for example through home and hospital visits, by providing meals and transport or simply by sitting and praying with those who are in need.
7. Through our "Be Rich" campaign this year, the Church raised over £33,000 to support deserving local causes including many schools across Andover.
8. This year, the Church supported financially and/or with volunteers various charitable organisations that contribute positively to the town community, including Andover Food Bank, Frontline debt counselling, and Embrace (supporting the women's crisis centre).
9. We remain keen to support other churches and organisations, and some of our internal teams have been used to help other groups and churches (e.g. worship bands, preaching and teaching teams). We also support Andover Churches Together (ACT) which involves Andover's church leaders meeting together once a month to share ideas and resources.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Our vision also extends beyond the UK and we have been actively involved in the advancement of the Christian faith abroad, particularly by supporting (both financially and pastorally) someone involved in mission in Poland, and someone working as a teacher at a Christian school in Bangladesh.

Review of Activities

Our Charity Trustees are greatly encouraged as they have continued to review the work of the Church at their monthly meetings. The charity remains very grateful for the unstinting efforts of all the volunteers who are involved in service both within the Church and within the community.

FINANCIAL REVIEW

Principal funding sources

The Church raises most of the funds it needs to carry on its activities from within its own membership and congregation. The Church is also heavily dependent on its membership and congregation working as volunteers in all aspects of the Church's activities, many of which run with little or no impact on the Church's expenditure but nevertheless contribute substantially to the achievement of the Church's objectives.

Reserves policy

The trustees aim to have free reserves (net current assets) in the General Fund which at least equate to six weeks of regular expenditure. Based on the actual expenditure in 2024, this is an amount of £43,412. The trustees consider that reserves at this level are sufficient to enable the Church to function effectively in the coming year. The total unrestricted net current assets at the year end were £100,129.

Going Concern

Due to some one-off gifts during the year, the church is continuing to have an ongoing good financial position which should continue into the future.

Financial Results

The financial results for the year, together with the accounting policies adopted, are set out in the accompanying financial statements.

ANDOVER COMMUNITY CHURCH

REPORT OF THE TRUSTEES for the Year Ended 31 December 2024

FUTURE PLANS

The trustees have been tracking our financial position against our reserves very closely since the 2024 budget was originally drawn up for obvious reasons. We have never dropped below our reserves, and have taken action to encourage regular giving as well as giving via a gift day back in May. You will note that our regular giving has increased over the year and that with the income from the gift day we achieved a surplus of approximately £25,000 leaving the church in a better financial state at the end of 2024 than it was at the end of 2023.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Andover Community Church is governed by a Constitution adopted on 19 May 2009 (as amended from time to time). It is a member of the Baptist Union of Great Britain and occupies premises which are held in trust by the Baptist Union Corporation Ltd.

Recruitment and appointment of new trustees

The management of the charity is the responsibility of the Trustees who are elected by the Church under the terms of the Constitution. Charity Trustees (except for those in ministerial office) are appointed for an initial three year term with the opportunity to be nominated for reappointment at the end of each three year term.

Induction and training of new trustees

The Trustees attend a Trustee training course at an early opportunity.

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. They have completed a comprehensive risk assessment in September 2010 and the work has not identified any significant unmitigated risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1130894

Principal address

Charlton Road
Andover
Hampshire
SP10 3JH

Trustees

Revd C Porter - Senior Minister
D Choules (appointed 23.5.24)
Mrs J Biddlecombe
M Whitby - Treasurer from 23.5.24
Mrs K Weyers (resigned 23.5.24)
R J Kyte Treasurer (resigned 23.5.24)
S P A Bennett
S Biddlecombe
Rev A F Pugh Associate Minister
A J Batterson
A Law
Mrs K A Choules
J F Brooker
Mrs J C Maughan (appointed 23.5.24)

Independent Examiner

Christopher Joyce FCCA
Hysons Accountants LLP
Chartered Accountants
14 London Street
Andover
Hampshire
SP10 2PA

ANDOVER COMMUNITY CHURCH

**REPORT OF THE TRUSTEES
for the Year Ended 31 December 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

Charities Aid Foundation
23 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Approved by order of the board of trustees on 17 October 2025 and signed on its behalf by:

Revd C Porter - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ANDOVER COMMUNITY CHURCH**

Independent examiner's report to the trustees of Andover Community Church

I report to the charity trustees on my examination of the accounts of Andover Community Church (the Trust) for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

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

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

Christopher Joyce FCCA

Hysons Accountants LLP
Chartered Accountants
14 London Street
Andover
Hampshire
SP10 2PA

Date: October 2025

ANDOVER COMMUNITY CHURCH

**STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2024**

	Notes	Unrestricted funds £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	363,795	37,850	401,645	300,354
Investment income	3	42,803	-	42,803	33,355
Total		<u>406,598</u>	<u>37,850</u>	<u>444,448</u>	<u>333,709</u>
EXPENDITURE ON					
Charitable activities					
Administrative expenses	4	371,773	-	371,773	339,308
Mission & Charitable Giving		11,369	40,948	52,317	28,192
Total		<u>383,142</u>	<u>40,948</u>	<u>424,090</u>	<u>367,500</u>
NET INCOME/(EXPENDITURE)		23,456	(3,098)	20,358	(33,791)
RECONCILIATION OF FUNDS					
Total funds brought forward		3,072,102	15,079	3,087,181	3,120,972
TOTAL FUNDS CARRIED FORWARD		<u><u>3,095,558</u></u>	<u><u>11,981</u></u>	<u><u>3,107,539</u></u>	<u><u>3,087,181</u></u>

ANDOVER COMMUNITY CHURCH

BALANCE SHEET
31 December 2024

	Notes	Unrestricted funds £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
FIXED ASSETS					
Tangible assets	10	2,995,429	-	2,995,429	3,002,795
CURRENT ASSETS					
Debtors	11	19,093	920	20,013	22,233
Cash at bank		85,963	12,634	98,597	75,414
		<u>105,056</u>	<u>13,554</u>	<u>118,610</u>	<u>97,647</u>
CREDITORS					
Amounts falling due within one year	12	(4,927)	(1,573)	(6,500)	(13,261)
		<u>100,129</u>	<u>11,981</u>	<u>112,110</u>	<u>84,386</u>
NET CURRENT ASSETS					
		<u>3,095,558</u>	<u>11,981</u>	<u>3,107,539</u>	<u>3,087,181</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>3,095,558</u>	<u>11,981</u>	<u>3,107,539</u>	<u>3,087,181</u>
NET ASSETS					
		<u>3,095,558</u>	<u>11,981</u>	<u>3,107,539</u>	<u>3,087,181</u>
FUNDS					
Unrestricted funds	13			3,095,558	3,072,102
Restricted funds				11,981	15,079
				<u>3,107,539</u>	<u>3,087,181</u>
TOTAL FUNDS					
				<u>3,107,539</u>	<u>3,087,181</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 17 October 2025 and were signed on its behalf by:

M Whitby - Trustee

ANDOVER COMMUNITY CHURCH

**CASH FLOW STATEMENT
for the Year Ended 31 December 2024**

	Notes	31.12.24 £	31.12.23 £
Cash flows from operating activities			
Cash generated from operations	1	23,953	(28,887)
Finance costs paid		(995)	(122)
		<u>22,958</u>	<u>(29,009)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(1,879)	(849)
Interest received		2,104	1,620
		<u>225</u>	<u>771</u>
Change in cash and cash equivalents in the reporting period			
		<u>23,183</u>	<u>(28,238)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>75,414</u>	<u>103,652</u>
Cash and cash equivalents at the end of the reporting period		<u><u>98,597</u></u>	<u><u>75,414</u></u>

The notes form part of these financial statements

ANDOVER COMMUNITY CHURCH

NOTES TO THE CASH FLOW STATEMENT
for the Year Ended 31 December 2024

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.12.24	31.12.23
	£	£
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	20,358	(33,791)
Adjustments for:		
Depreciation charges	9,245	4,573
Interest received	(2,104)	(1,620)
Finance costs	995	122
Decrease in debtors	2,220	1,903
Decrease in creditors	(6,761)	(74)
Net cash provided by/(used in) operations	<u>23,953</u>	<u>(28,887)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.24	Cash flow	At 31.12.24
	£	£	£
Net cash			
Cash at bank	75,414	23,183	98,597
	<u>75,414</u>	<u>23,183</u>	<u>98,597</u>
Total	<u>75,414</u>	<u>23,183</u>	<u>98,597</u>

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 December 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Governance costs

This represents direct expenditure on the governance of the church, including the independent examination costs. Most of the management is carried out by volunteers and, hence is not included within the Statement of Financial Activities as there is no measurable costs attached to the volunteers for their services.

Tangible fixed assets

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

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

Computer equipment	- 33% on cost
Equipment & Fittings	- 25% on cost

The church premises are included in the balance sheet at 2006 insurance value plus refurbishment costs incurred between 2016 and 2018, because reliable cost information is not available. Valuation would incur significant costs which would be onerous compared with the additional benefit gained by the user of the accounts.

Depreciation has not been provided on the church premises because, in the opinion of the Trustees, the residual value of the assets is not less than the original cost price or insurance value.

Equipment with a purchase price of £500 or less is written off when the asset is acquired.

Taxation

The charity is exempt from 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.

Pension costs and other post-retirement benefits

The charity makes contributions to defined contribution pension schemes for its employees. Contributions are charged to the Statement of Financial Activities in the period to which they relate.

ANDOVER COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2024

2. DONATIONS AND LEGACIES

	31.12.24	31.12.23
	£	£
Donations	340,620	248,054
Tax refunds under Gift Aid	60,103	47,609
Income from activities	922	4,691
	<u>401,645</u>	<u>300,354</u>

3. INVESTMENT INCOME

	31.12.24	31.12.23
	£	£
Rents received	40,699	31,735
Deposit account interest	2,104	1,620
	<u>42,803</u>	<u>33,355</u>

4. CHARITABLE EXPENDITURE

	Direct Costs £	Grant funding of activities (see note 5) £	Support costs (see note 6) £	Totals £
Administrative expenses	367,195	-	4,578	371,773
Mission & Charitable Giving	-	52,317	-	52,317
	<u>367,195</u>	<u>52,317</u>	<u>4,578</u>	<u>424,090</u>

5. GRANTS PAYABLE

	Unrestricted £	Restricted £	2024 £	2023 £
The Vine Trust	648	-	648	648
Helen Stainsby - Poland	4,400	-	4,400	3,400
Liz B in South Asia	3,000	-	3,000	2,000
Dorothy Springer Trust	1,400	-	1,400	-
Mahalir Trust	600	-	600	-
Be Rich Fund	-	37,027	37,027	11,654
Christmas offering	-	1,495	1,495	1,140
Other donations under £1,000	1,321	2,426	3,747	3,080
	<u>11,369</u>	<u>40,948</u>	<u>52,317</u>	<u>21,922</u>

ANDOVER COMMUNITY CHURCH

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2024**

6. SUPPORT COSTS

		Governance costs £
Administrative expenses		<u>4,578</u>

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

	31.12.24 Administrative expenses £	31.12.23 Total activities £
Bookkeeping costs	3,378	3,452
Independent Examination fees	<u>1,200</u>	<u>1,020</u>
	<u>4,578</u>	<u>4,472</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

Remuneration is authorized under section 20 of the Constitution in respect of the Ministers and other employees who are also trustees. They may receive reasonable remuneration for their employment in the service of the church notwithstanding that they are trustees of the church. In the year £74,798 (2023: £67,140) was paid in respect of salaries and pension contributions to the two trustees who were Ministers and included accommodation rented by the church with total costs of £20,978.

Trustees' expenses

No sums were reimbursed to the Trustees for their work as Trustees (2023 none).

8. STAFF COSTS

	31.12.24 £	31.12.23 £
Wages and salaries	224,370	218,096
Social security costs	12,666	12,062
Other pension costs	7,782	6,579
	<u>244,818</u>	<u>236,737</u>

The average monthly number of employees during the year was as follows:

	31.12.24	31.12.23
Ministry	3	3
Support and Administration	<u>5</u>	<u>5</u>
	<u>8</u>	<u>8</u>

No employees received emoluments in excess of £60,000.

ANDOVER COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2024

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	278,217	22,137	300,354
Investment income	33,355	-	33,355
Total	311,572	22,137	333,709
EXPENDITURE ON			
Charitable activities			
Administrative expenses	339,308	-	339,308
Mission & Charitable Giving	12,364	15,828	28,192
Total	351,672	15,828	367,500
NET INCOME/(EXPENDITURE)	(40,100)	6,309	(33,791)
RECONCILIATION OF FUNDS			
Total funds brought forward	3,112,202	8,770	3,120,972
TOTAL FUNDS CARRIED FORWARD	3,072,102	15,079	3,087,181

10. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Computer equipment £	Totals £
COST				
At 1 January 2024	2,991,609	143,811	32,914	3,168,334
Additions	-	-	1,879	1,879
At 31 December 2024	2,991,609	143,811	34,793	3,170,213
DEPRECIATION				
At 1 January 2024	-	141,818	23,721	165,539
Charge for year	-	1,992	7,253	9,245
At 31 December 2024	-	143,810	30,974	174,784
NET BOOK VALUE				
At 31 December 2024	2,991,609	1	3,819	2,995,429
At 31 December 2023	2,991,609	1,993	9,193	3,002,795

ANDOVER COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2024

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24	31.12.23
	£	£
Trade debtors	4,490	3,574
Tax refund due	5,769	6,308
Other debtors and prepayments	9,754	12,351
	<u>20,013</u>	<u>22,233</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24	31.12.23
	£	£
Trade creditors	2,279	3,992
Social security and other taxes	-	4,369
Other creditors	-	1,017
Other creditors and accruals	4,221	3,883
	<u>6,500</u>	<u>13,261</u>

13. MOVEMENT IN FUNDS

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
Unrestricted funds			
General fund	3,072,102	23,456	3,095,558
Restricted funds			
Specific giving for Missions	8,223	(3,074)	5,149
Ladies Fellowship	548	102	650
Benevolent Fund	1,638	(126)	1,512
Environment	418	-	418
Youth Fund	4,252	-	4,252
	<u>15,079</u>	<u>(3,098)</u>	<u>11,981</u>
TOTAL FUNDS	<u>3,087,181</u>	<u>20,358</u>	<u>3,107,539</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	406,598	(383,142)	23,456
Restricted funds			
Specific giving for Missions	35,743	(38,817)	(3,074)
Ladies Fellowship	102	-	102
Benevolent Fund	2,005	(2,131)	(126)
	<u>37,850</u>	<u>(40,948)</u>	<u>(3,098)</u>
TOTAL FUNDS	<u>444,448</u>	<u>(424,090)</u>	<u>20,358</u>

ANDOVER COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2024

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	3,112,202	(40,100)	3,072,102
Restricted funds			
Specific giving for Missions	5,596	2,627	8,223
Ladies Fellowship	300	248	548
Benevolent Fund	2,456	(818)	1,638
Environment	418	-	418
Youth Fund	-	4,252	4,252
	<u>8,770</u>	<u>6,309</u>	<u>15,079</u>
TOTAL FUNDS	<u>3,120,972</u>	<u>(33,791)</u>	<u>3,087,181</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	311,572	(351,672)	(40,100)
Restricted funds			
Specific giving for Missions	16,314	(13,687)	2,627
Ladies Fellowship	1,000	(752)	248
Benevolent Fund	571	(1,389)	(818)
Youth Fund	4,252	-	4,252
	<u>22,137</u>	<u>(15,828)</u>	<u>6,309</u>
TOTAL FUNDS	<u>333,709</u>	<u>(367,500)</u>	<u>(33,791)</u>

The Specific Giving for Missions fund relates to amounts received for individual Mission projects which had not yet been passed onto the relevant donees at the year end.

All other restricted funds are those held by small groups which operate their finances independently of the church but whose activities and aims are part of those of the church.

14. EMPLOYEE BENEFIT OBLIGATIONS

Pension contributions are paid to defined contribution pension schemes on behalf of the minister and other employees. The total pension cost for the Church was £7,782 (note 8) (2023 - £6,597). No contributions were outstanding at the Balance Sheet date.

ANDOVER COMMUNITY CHURCH

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2024**

15. RELATED PARTY DISCLOSURES

The church is a member of The Further Faster Network, a charity registered in England (Charity number: 1186278). Rev Chris Porter is a trustee of this charity and during the year subscription fees of £7,500 were paid by the church to that charity,

There were no related party transaction for the year ended 31 December 2024 except for costs totalling £11,251.43 incurred which related to a Further Faster Networks conference in Atlanta. This event was attended by 5 people from ACC of which 2 were trustees (the senior minister and another trustee). Other conference costs totalling £459 were reimbursed to the second trustee during the year.

Andover Community Church

England & Wales - Charity number 1130894

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023
FOR
ANDOVER COMMUNITY CHURCH
PREVIOUSLY KNOWN AS ANDOVER BAPTIST CHURCH**

Hysons Accountants LLP
Chartered Accountants
14 London Street
Andover
Hampshire
SP10 2PA

**ANDOVER COMMUNITY CHURCH
PREVIOUSLY KNOWN AS ANDOVER BAPTIST CHURCH**

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for the Year Ended 31 December 2023**

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**ANDOVER COMMUNITY CHURCH
PREVIOUSLY KNOWN AS ANDOVER BAPTIST CHURCH**

**REPORT OF THE TRUSTEES
for the Year Ended 31 December 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

As stated in our Constitution, the Church's primary objective is the advancement of the Christian faith according to the principles of the Baptist denomination.

The heart of the Church is relationships, both with God and with each other, so the primary strategy for achieving our objectives stems out of the time we spend together and with God. As such, we place high importance on encouraging individual discipline in prayer and Bible study, encouraging every member and attendee to meet regularly in small groups, where each can be challenged and supported, developing deeper relationships and growing in the faith. We also encourage people to attend our larger weekly gatherings on a Sunday, either onsite or online. These are opportunities for celebration, sharing life, collective prayer and worship, teaching, inspiration, vision-casting and fellowship around communion.

Other key relationships we have are with those people involved in mission overseas whom we support, the local community groups and initiatives which our members partner with and serve, and combined ecumenical groups and organisations outside of the Christian community in our town.

In September 2023, the members of the Church resolved to change the name of the Church to "Andover Community Church" to better reflect the aims of the Church to reach out to our community and be accessible to all in accordance with our mission statement, "Equipping people to find and follow Jesus".

The Charity Trustees have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to guidance published by the Charity Commission, ensuring that the Church provides a variety of activities both to its membership and to the wider community.

Significant Activities

Following a significant investment in digital technology in 2020 due to the Covid-19 pandemic, we continue to have services both onsite and online, broadcasting live on a Sunday morning but also giving people the opportunity to watch the service at another time on YouTube. This has enabled us to reach a wider audience, both those who are not based in Andover and the surrounding area and those who are unable to attend the service onsite on a Sunday morning for any reason. Since June 2023, we have gone back to having two services on a Sunday morning, one at 9.30am and one at 11.15am, both with separate sessions for children and young people. In addition to this, we run a "Songs of Praise" service once a month on a Sunday afternoon. This is a more traditional type of service with hymns, followed by refreshments (which we were able to facilitate more easily through the employment of an additional part time member of staff this year).

We had 198 members in total as at the end of the year and we had ten baptisms this year.

During the year there have been a wide range of activities that we have continued or initiated to promote the advancement of the Christian faith. Here are some of the key ones:

1. We have continued to promote our small group life by having both online and in-person Connect groups. The emphasis in each group is diverse, some focusing on Bible study and some focusing on discipleship, prayer and pastoral support. Some groups are short term Connect groups to enable people to join a group for a short period to study a particular topic and some are longer term groups. Leaders have been provided with resources as part of the Church investing in each individual's ongoing discipleship. These groups are open to all, helping people understand how much God loves us, sharing fellowship and support and deepening relationships. We also have groups for college age young people and young adults aged 18-30 so these groups can socialise with each other outside the church and form their own Connect groups to discuss issues regarding faith. In addition, this year a new Men's Outward Bounds (MOB) group was set up to help men in the church connect with each other through outdoor activities.
2. Other activities continued to run online this year to enable people in our community to connect with each other. This included the ABC Online Community on Facebook and a weekly update from the Senior Minister. We also had regular vision nights and prayer gatherings to enable people to gather together online and onsite for prayer and fellowship. The 'Alpha' course has been run online again this year for those in our community wishing to explore the Christian faith in a deeper, more personal way.

**ANDOVER COMMUNITY CHURCH
PREVIOUSLY KNOWN AS ANDOVER BAPTIST CHURCH**

**REPORT OF THE TRUSTEES
for the Year Ended 31 December 2023**

3. We run youth and children's groups to help our young people 'grow up in God' and provide a safe place for children and young people outside the Church to develop, grow and connect with the Christian faith. The Church has a vibrant children's and youth ministry enabling children and young people to socialise and engage in discussion about the Christian faith. We run Friday Night Youth (FNY) sessions giving the youth in the church a chance to socialise and invite their friends into the church in a fun environment. FNY sessions we have held this year include a movie night, smores around a campfire, silent discos, a scavenger hunt around Andover, a waterfight and a quiz/bake off to raise money for Compassion, a charity which supports children in the developing world. Many of our young people also attended Satellites this year which is a Christian camp for teenagers featuring worship sessions and talks to help them grow in their faith.
4. We have continued to run a mid-week group called Stepping Stones Midweek for parents/carers of babies and toddlers. During the winter, we organised a group called "Cuppa and a Catch Up" so families in the area could come into the church if they were struggling to heat their homes or just wanted a coffee and a chat.
5. The Church runs the Duke of Edinburgh award scheme, running bronze, silver and gold award groups this year that were open to those from the community as well as young people from the Church. A total of 74 young people, who come from many different local schools, joined in the award scheme this year.
6. We support people in the Church, other churches, and the wider community through our Pastoral Team. This team contributes to the emotional, relational and spiritual wellbeing of many. Our Pastoral Team provides support for many individuals and families, for example through home and hospital visits, by providing meals and transport or simply by sitting and praying with those who are in need. This team has been strengthened this year by the employment of an additional part time member of staff to support this area of ministry.
7. Through our "Be Rich" campaign this year, the Church raised thousands of pounds to support deserving local causes including many schools across Andover.
8. In 2023, the Church supported financially and/or with volunteers various charitable organisations that contribute positively to the town community, including Andover Food Bank, Frontline debt counselling, and Embrace (supporting the women's crisis centre).
9. We remain keen to support other churches and organisations, and some of our internal teams have been used to help other groups and churches (e.g. worship bands, preaching and teaching teams). We also support Andover Churches Together (ACT) which involves Andover's church leaders meeting together once a month to share ideas and resources.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Our vision also extends beyond the UK and we have been actively involved in the advancement of the Christian faith abroad, particularly by supporting (both financially and pastorally) someone involved in mission in Poland, and someone working as a teacher at a Christian school in Bangladesh.

Review of Activities

Our Charity Trustees are greatly encouraged as they have continued to review the work of the Church at their monthly meetings. The charity remains very grateful for the unstinting efforts of all the volunteers who are involved in service both within the Church and within the community.

FINANCIAL REVIEW

Principal funding sources

The Church raises most of the funds it needs to carry on its activities from within its own membership and congregation. The Church is also heavily dependent on its membership and congregation working as volunteers in all aspects of the Church's activities, many of which run with little or no impact on the Church's expenditure but nevertheless contribute substantially to the achievement of the Church's objectives.

Reserves policy

The trustees aim to have free reserves (net current assets) in the General Fund which at least equate to six weeks of regular expenditure. Based on the actual expenditure in 2023, this is an amount of £41,876. The trustees consider that reserves at this level are sufficient to enable the Church to function effectively in the coming year. The total unrestricted net current assets at the year end were £69,307.

**ANDOVER COMMUNITY CHURCH
PREVIOUSLY KNOWN AS ANDOVER BAPTIST CHURCH**

**REPORT OF THE TRUSTEES
for the Year Ended 31 December 2023**

FINANCIAL REVIEW

Going Concern

Due to some one-off gifts during the year, the church is continuing to have an ongoing good financial position which should continue into the future.

Financial Results

The financial results for the year, together with the accounting policies adopted, are set out in the accompanying financial statements.

FUTURE PLANS

The trustees have been tracking our financial position against our reserves very closely since the 2024 budget was originally drawn up for obvious reasons. We have never dropped below our reserves, and have taken action to encourage regular giving as well as giving via a gift day back in May. You will not that our regular giving has increased over the year and that with the income from the gift day we are tracking for a surplus of approximately £25,000 leaving the church in a better financial state at the end of 2024 than it was at the end of 2023.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Andover Community Church is governed by a Constitution adopted on 19 May 2009 (as amended from time to time). It is a member of the Baptist Union of Great Britain and occupies premises which are held in trust by the Baptist Union Corporation Ltd.

Recruitment and appointment of new trustees

The management of the charity is the responsibility of the Trustees who are elected by the Church under the terms of the Constitution. Charity Trustees (except for those in ministerial office) are appointed for an initial three year term with the opportunity to be nominated for reappointment at the end of each three year term.

Induction and training of new trustees

The Trustees attend a Trustee training course at an early opportunity.

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. They have completed a comprehensive risk assessment in September 2010 and the work has not identified any significant unmitigated risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1130894

Principal address

Charlton Road
Andover
Hampshire
SP10 3JH

Trustees

Revd C Porter - Senior Minister
D Choules (appointed 23.5.24)
Mrs J Biddlecombe
M Whitby - Treasurer from 23.5.24
Mrs K Weyers (resigned 23.5.24)
R J Kyte Treasurer (resigned 23.5.24)
S P A Bennett
S Biddlecombe
Rev A F Pugh Associate Minister from 09/22
A J Batterson
A Law
Mrs K A Choules
J F Brooker (appointed 25.5.23)
Mrs J C Maughan (appointed 23.5.24)

**ANDOVER COMMUNITY CHURCH
PREVIOUSLY KNOWN AS ANDOVER BAPTIST CHURCH**

**REPORT OF THE TRUSTEES
for the Year Ended 31 December 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Christopher Joyce FCCA
Hysons Accountants LLP
Chartered Accountants
14 London Street
Andover
Hampshire
SP10 2PA

Bankers

Charities Aid Foundation
23 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

CHANGE OF NAME

The charity passed a special resolution on 26 September 2023 changing its name from Andover Baptist Church to Andover Community Church.

Approved by order of the board of trustees on 21 October 2024 and signed on its behalf by:

Revd C Porter - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ANDOVER COMMUNITY CHURCH
PREVIOUSLY KNOWN AS ANDOVER BAPTIST CHURCH**

Independent examiner's report to the trustees of Andover Community Church

I report to the charity trustees on my examination of the accounts of Andover Community Church (the Trust) for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

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

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

Christopher Joyce FCCA

Hysons Accountants LLP
Chartered Accountants
14 London Street
Andover
Hampshire
SP10 2PA

22 October 2024

**ANDOVER COMMUNITY CHURCH
PREVIOUSLY KNOWN AS ANDOVER BAPTIST CHURCH**

**STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2023**

	Notes	Unrestricted funds £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	278,217	22,137	300,354	562,711
Investment income	3	33,355	-	33,355	21,843
Total		<u>311,572</u>	<u>22,137</u>	<u>333,709</u>	<u>584,554</u>
EXPENDITURE ON					
Charitable activities					
Administrative expenses	4	339,308	-	339,308	309,664
Mission & Charitable Giving		12,364	15,828	28,192	50,690
Total		<u>351,672</u>	<u>15,828</u>	<u>367,500</u>	<u>360,354</u>
NET INCOME/(EXPENDITURE)		(40,100)	6,309	(33,791)	224,200
RECONCILIATION OF FUNDS					
Total funds brought forward		3,112,202	8,770	3,120,972	2,896,772
TOTAL FUNDS CARRIED FORWARD		<u><u>3,072,102</u></u>	<u><u>15,079</u></u>	<u><u>3,087,181</u></u>	<u><u>3,120,972</u></u>

**ANDOVER COMMUNITY CHURCH
PREVIOUSLY KNOWN AS ANDOVER BAPTIST CHURCH**

**BALANCE SHEET
31 December 2023**

	Notes	Unrestricted funds £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
FIXED ASSETS					
Tangible assets	10	3,002,795	-	3,002,795	3,006,519
CURRENT ASSETS					
Debtors	11	21,439	794	22,233	24,136
Cash at bank		56,655	18,759	75,414	103,652
		<u>78,094</u>	<u>19,553</u>	<u>97,647</u>	<u>127,788</u>
CREDITORS					
Amounts falling due within one year	12	(8,787)	(4,474)	(13,261)	(13,335)
NET CURRENT ASSETS		<u>69,307</u>	<u>15,079</u>	<u>84,386</u>	<u>114,453</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>3,072,102</u>	<u>15,079</u>	<u>3,087,181</u>	<u>3,120,972</u>
NET ASSETS		<u>3,072,102</u>	<u>15,079</u>	<u>3,087,181</u>	<u>3,120,972</u>
FUNDS	13				
Unrestricted funds				3,072,102	3,112,202
Restricted funds				15,079	8,770
TOTAL FUNDS				<u>3,087,181</u>	<u>3,120,972</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 21 October 2024 and were signed on its behalf by:

M Whitby - Trustee

**ANDOVER COMMUNITY CHURCH
PREVIOUSLY KNOWN AS ANDOVER BAPTIST CHURCH**

**CASH FLOW STATEMENT
for the Year Ended 31 December 2023**

	Notes	31.12.23 £	31.12.22 £
Cash flows from operating activities			
Cash generated from operations	1	(28,887)	227,716
Interest paid		-	(1,849)
Finance costs paid		(122)	(162)
Net cash (used in)/provided by operating activities		<u>(29,009)</u>	<u>225,705</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(849)	(3,340)
Interest received		1,620	483
Net cash provided by/(used in) investing activities		<u>771</u>	<u>(2,857)</u>
Cash flows from financing activities			
Loan repayments in year		-	(261,167)
Net cash provided by/(used in) financing activities		<u>-</u>	<u>(261,167)</u>
Change in cash and cash equivalents in the reporting period			
		(28,238)	(38,319)
Cash and cash equivalents at the beginning of the reporting period			
		<u>103,652</u>	<u>141,971</u>
Cash and cash equivalents at the end of the reporting period			
		<u><u>75,414</u></u>	<u><u>103,652</u></u>

The notes form part of these financial statements

**ANDOVER COMMUNITY CHURCH
PREVIOUSLY KNOWN AS ANDOVER BAPTIST CHURCH**

**NOTES TO THE CASH FLOW STATEMENT
for the Year Ended 31 December 2023**

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.12.23	31.12.22
	£	£
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(33,791)	224,200
Adjustments for:		
Depreciation charges	4,573	10,619
Interest received	(1,620)	(483)
Interest paid	-	1,849
Finance costs	122	162
Decrease/(increase) in debtors	1,903	(9,603)
(Decrease)/increase in creditors	(74)	972
Net cash (used in)/provided by operations	<u>(28,887)</u>	<u>227,716</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.23	Cash flow	At 31.12.23
	£	£	£
Net cash			
Cash at bank	103,652	(28,238)	75,414
	<u>103,652</u>	<u>(28,238)</u>	<u>75,414</u>
Total	<u>103,652</u>	<u>(28,238)</u>	<u>75,414</u>

**ANDOVER COMMUNITY CHURCH
PREVIOUSLY KNOWN AS ANDOVER BAPTIST CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 December 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Governance costs

This represents direct expenditure on the governance of the church, including the independent examination costs. Most of the management is carried out by volunteers and, hence is not included within the Statement of Financial Activities as there is no measurable costs attached to the volunteers for their services.

Tangible fixed assets

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

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

Computer equipment	- 33% on cost
Equipment & Fittings	- 25% on cost

The church premises are included in the balance sheet at 2006 insurance value plus refurbishment costs incurred between 2016 and 2018, because reliable cost information is not available. Valuation would incur significant costs which would be onerous compared with the additional benefit gained by the user of the accounts.

Depreciation has not been provided on the church premises because, in the opinion of the Trustees, the residual value of the assets is not less than the original cost price or insurance value.

Equipment with a purchase price of £500 or less is written off when the asset is acquired.

Taxation

The charity is exempt from 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.

Pension costs and other post-retirement benefits

The charity makes contributions to defined contribution pension schemes for its employees. Contributions are charged to the Statement of Financial Activities in the period to which they relate.

**ANDOVER COMMUNITY CHURCH
PREVIOUSLY KNOWN AS ANDOVER BAPTIST CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2023**

2. DONATIONS AND LEGACIES

	31.12.23	31.12.22
	£	£
Donations	248,054	459,748
Tax refunds under Gift Aid	47,609	98,116
Income from activities	4,691	4,847
	<u>300,354</u>	<u>562,711</u>

3. INVESTMENT INCOME

	31.12.23	31.12.22
	£	£
Rents received	31,735	21,360
Deposit account interest	1,620	483
	<u>33,355</u>	<u>21,843</u>

4. CHARITABLE EXPENDITURE

	Direct Costs £	Grant funding of activities (see note 5) £	Support costs (see note 6) £	Totals £
Administrative expenses	334,836	-	4,472	339,308
Mission & Charitable Giving	6,270	21,922	-	28,192
	<u>341,106</u>	<u>21,922</u>	<u>4,472</u>	<u>367,500</u>

5. GRANTS PAYABLE

	Unrestricted £	Restricted £	2023 £	2022 £
The Vine Trust	648	-	648	648
Jim Harries - Kenya	-	-	-	4,867
Helen Stainsby - Poland	3,400	-	3,400	3,400
Liz Bulkeley - Bangladesh	1,500	500	2,000	-
Ukraine Appeal	-	-	-	13,757
Be Rich Fund	-	11,654	11,654	-
Baptist Loan Fund	-	-	-	10,000
Christmas offering	-	1,140	1,140	2,677
Other donations under £1,000	1,937	1,143	3,080	3,099
	<u>7,485</u>	<u>14,437</u>	<u>21,922</u>	<u>38,448</u>

**ANDOVER COMMUNITY CHURCH
PREVIOUSLY KNOWN AS ANDOVER BAPTIST CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2023**

6. SUPPORT COSTS

	Governance costs
	£
Administrative expenses	4,472
	<u>4,472</u>

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

	31.12.23	31.12.22
	Administrative expenses	Total activities
	£	£
Bookkeeping costs	3,452	2,511
Independent Examination fees	1,020	964
	<u>4,472</u>	<u>3,475</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

Remuneration is authorized under section 20 of the Constitution in respect of the Ministers and other employees who are also trustees. They may receive reasonable remuneration for their employment in the service of the church notwithstanding that they are trustees of the church. In the year £67,140 (2022: £86,971) as paid in respect of salaries and pension contributions to the two (2022 - three) trustees who were Ministers and included accommodation rented by the church with total costs of £21,229.

Trustees' expenses

No sums were reimbursed to the Trustees for their work as Trustees (2022 none).

8. STAFF COSTS

	31.12.23	31.12.22
	£	£
Wages and salaries	218,096	193,399
Social security costs	12,062	8,775
Other pension costs	6,579	6,295
	-----	-----
	<u>236,737</u>	<u>208,469</u>

The average monthly number of employees during the year was as follows:

	31.12.23	31.12.22
Ministry	3	3
Support and Administration	5	5
	-----	-----
	<u>8</u>	<u>8</u>

No employees received emoluments in excess of £60,000.

**ANDOVER COMMUNITY CHURCH
PREVIOUSLY KNOWN AS ANDOVER BAPTIST CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2023**

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	504,947	57,764	562,711
Investment income	21,843	-	21,843
Total	<u>526,790</u>	<u>57,764</u>	<u>584,554</u>
EXPENDITURE ON			
Charitable activities			
Administrative expenses	309,664	-	309,664
Mission & Charitable Giving	32,931	17,759	50,690
Total	<u>342,595</u>	<u>17,759</u>	<u>360,354</u>
NET INCOME	184,195	40,005	224,200
Transfers between funds	56,413	(56,413)	-
Net movement in funds	240,608	(16,408)	224,200
RECONCILIATION OF FUNDS			
Total funds brought forward	2,871,593	25,179	2,896,772
TOTAL FUNDS CARRIED FORWARD	<u><u>3,112,201</u></u>	<u><u>8,771</u></u>	<u><u>3,120,972</u></u>

10. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Computer equipment £	Totals £
COST				
At 1 January 2023	2,991,609	143,811	32,065	3,167,485
Additions	-	-	849	849
At 31 December 2023	<u>2,991,609</u>	<u>143,811</u>	<u>32,914</u>	<u>3,168,334</u>
DEPRECIATION				
At 1 January 2023	-	139,809	21,157	160,966
Charge for year	-	2,009	2,564	4,573
At 31 December 2023	<u>-</u>	<u>141,818</u>	<u>23,721</u>	<u>165,539</u>
NET BOOK VALUE				
At 31 December 2023	<u>2,991,609</u>	<u>1,993</u>	<u>9,193</u>	<u>3,002,795</u>
At 31 December 2022	<u><u>2,991,609</u></u>	<u><u>4,002</u></u>	<u><u>10,908</u></u>	<u><u>3,006,519</u></u>

**ANDOVER COMMUNITY CHURCH
PREVIOUSLY KNOWN AS ANDOVER BAPTIST CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2023**

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Trade debtors	3,574	4,342
Tax refund due	6,308	11,539
Other debtors and prepayments	12,351	8,255
	<u>22,233</u>	<u>24,136</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Trade creditors	3,992	5,235
Social security and other taxes	4,369	2,107
Other creditors	1,017	257
Other creditors and accruals	3,883	5,736
	<u>13,261</u>	<u>13,335</u>

13. MOVEMENT IN FUNDS

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
Unrestricted funds			
General fund	3,112,202	(40,100)	3,072,102
Restricted funds			
Specific giving for Missions	5,596	2,627	8,223
Ladies Fellowship	300	248	548
Benevolent Fund	2,456	(818)	1,638
Environment	418	-	418
Youth Fund	-	4,252	4,252
	<u>8,770</u>	<u>6,309</u>	<u>15,079</u>
TOTAL FUNDS	<u>3,120,972</u>	<u>(33,791)</u>	<u>3,087,181</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	311,572	(351,672)	(40,100)
Restricted funds			
Specific giving for Missions	16,314	(13,687)	2,627
Ladies Fellowship	1,000	(752)	248
Benevolent Fund	571	(1,389)	(818)
Youth Fund	4,252	-	4,252
	<u>22,137</u>	<u>(15,828)</u>	<u>6,309</u>
TOTAL FUNDS	<u>333,709</u>	<u>(367,500)</u>	<u>(33,791)</u>

**ANDOVER COMMUNITY CHURCH
PREVIOUSLY KNOWN AS ANDOVER BAPTIST CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2023**

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	2,870,010	185,779	56,413	3,112,202
Mission and charitable giving	1,583	(1,583)	-	-
	<u>2,871,593</u>	<u>184,196</u>	<u>56,413</u>	<u>3,112,202</u>
Restricted funds				
Building Fund	19,216	33,423	(52,639)	-
Specific giving for Missions	1,922	3,674	-	5,596
Ladies Fellowship	304	(4)	-	300
Benevolent Fund	1,813	643	-	2,456
Environment	418	-	-	418
Livestream	1,506	2,268	(3,774)	-
	<u>25,179</u>	<u>40,004</u>	<u>(56,413)</u>	<u>8,770</u>
TOTAL FUNDS	<u><u>2,896,772</u></u>	<u><u>224,200</u></u>	<u><u>-</u></u>	<u><u>3,120,972</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	526,790	(341,011)	185,779
Mission and charitable giving	-	(1,583)	(1,583)
	<u>526,790</u>	<u>(342,594)</u>	<u>184,196</u>
Restricted funds			
Building Fund	33,423	-	33,423
Specific giving for Missions	20,108	(16,434)	3,674
Ladies Fellowship	800	(804)	(4)
Benevolent Fund	1,165	(522)	643
Livestream	2,268	-	2,268
	<u>57,764</u>	<u>(17,760)</u>	<u>40,004</u>
TOTAL FUNDS	<u><u>584,554</u></u>	<u><u>(360,354)</u></u>	<u><u>224,200</u></u>

The Specific Giving for Missions fund relates to amounts received for individual Mission projects which had not yet been passed onto the relevant donees at the year end.

All other restricted funds are those held by small groups which operate their finances independently of the church but whose activities and aims are part of those of the church.

**ANDOVER COMMUNITY CHURCH
PREVIOUSLY KNOWN AS ANDOVER BAPTIST CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2023**

14. EMPLOYEE BENEFIT OBLIGATIONS

Pension contributions are paid to defined contribution pension schemes on behalf of the minister and other employees. The total pension cost for the Church was £6,579 (note 8) (2022 - £6,697). No contributions were outstanding at the Balance Sheet date.

15. RELATED PARTY DISCLOSURES

The church is a member of The Further Faster Network, a charity registered in England (Charity number: 1186278). Rev Chris Porter is a trustee of this charity and during the year subscription fees of £7,500 were paid by the church to that charity,

Andover Community Church

England & Wales - Charity number 1130894

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
ANDOVER BAPTIST CHURCH**

Hysons Accountants LLP
Chartered Accountants and Registered Auditors
14 London Street
Andover
Hampshire
SP10 2PA

ANDOVER BAPTIST CHURCH

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for the Year Ended 31 December 2022**

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ANDOVER BAPTIST CHURCH

REPORT OF THE TRUSTEES for the Year Ended 31 December 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

As stated in our Constitution, the Church's primary objective is the advancement of the Christian faith according to the principles of the Baptist denomination.

The heart of the Church is relationships, both with God and with each other, so the primary strategy for achieving our objectives stems out of the time we spend together and with God. As such, we place high importance on encouraging individual discipline in prayer and Bible study, encouraging every member and attendee to meet regularly in small groups, where each can be challenged and supported, developing deeper relationships and growing in the faith. We also encourage people to attend our larger weekly gatherings on a Sunday, either onsite or online. These are opportunities for celebration, sharing life, collective prayer and worship, teaching, inspiration, vision-casting and fellowship around communion.

Other key relationships we have are with those people involved in mission overseas whom we support, the local community groups and initiatives which our members partner with and serve, and combined ecumenical groups and organisations outside of the Christian community in our town.

The Charity Trustees have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to guidance published by the Charity Commission, ensuring that the Church provides a variety of activities both to its membership and to the wider community.

Significant Activities

Following a significant investment in digital technology in 2020 due to the Covid-19 pandemic, we continue to have services both onsite and online, broadcasting live on a Sunday morning but also giving people the opportunity to watch the service at another time on YouTube. This has enabled us to reach a wider audience, both those who are not based in Andover and the surrounding area and those who are unable to attend the service onsite on a Sunday morning for any reason. For the first half of the year, we had one Sunday morning service but this was extended to two services (for the first time since the Covid-19 pandemic) in June 2022.

We had 187 members in total as at the end of the year and we had four baptisms this year.

During the year there have been a wide range of activities that we have continued or initiated to promote the advancement of the Christian faith. Here are some of the key ones:

1. We have continued to promote our small group life by having both online and in-person Connect groups. The emphasis in each group is diverse, some focusing on Bible study and some focusing on discipleship, prayer and pastoral support. Some groups are short term Connect groups to enable people to join a group for a short period to study a particular topic and some are longer term groups. Leaders have been provided with resources as part of the Church investing in each individual's ongoing discipleship. These groups are open to all, helping people understand how much God loves us, sharing fellowship and support and deepening relationships. This year we set up a group for young adults aged 18-30 so that this group could socialise with each other outside the church and form their own Connect group to discuss issues regarding faith.
2. Other activities continued to run online this year to enable people in our community to connect with each other. This included the ABC Online Community on Facebook and a weekly update from the Senior Minister. We also had regular vision nights and prayer gatherings to enable people to gather together online and onsite for prayer and fellowship. The 'Alpha' course has been run online again this year for those in our community wishing to explore the Christian faith in a deeper, more personal way.
3. We run youth and children's groups to help our young people 'grow up in God' and provide a safe place for children and young people outside the Church to develop, grow and connect with the Christian faith. The Church has a vibrant children's and youth ministry enabling children and young people to socialise and engage in discussion about the Christian faith. We run Friday Night Youth (FNY) sessions giving the youth in the church a chance to socialise and invite their friends into the church in a fun environment. FNY sessions we have held this year include a mountain bike ride, a kayaking trip, a Nerf event, bowling, a night navigation and a bake off to raise money for Compassion, a charity which supports children in the developing world. Many of our young people also attended Satellites this year which is a Christian camp for teenagers featuring worship sessions and talks to help them grow in their faith.

ANDOVER BAPTIST CHURCH

REPORT OF THE TRUSTEES for the Year Ended 31 December 2022

4. We have continued to run a mid-week group called Stepping Stones Midweek for parents/carers of babies and toddlers. We were excited to be able to run our first holiday club in two years in April 2022 enabling children from the local community to attend the church, have fun and learn about God. During the winter, we organised a Warm Hub so families in the area could come into the church if they were struggling to heat their homes or just wanted a coffee and a chat.
5. The Church runs the Duke of Edinburgh award scheme, running bronze, silver and gold award groups this year that were open to those from the community as well as young people from the Church. A total of 80 young people, who come from many different local schools, joined in the award scheme this year
6. We support people in the Church, other churches, and the wider community through our Pastoral Team, our Prayer Ministry Team and our counselling services. These teams contribute to the emotional, relational and spiritual wellbeing of many. Our Pastoral Team provides support for many individuals and families, for example through home and hospital visits, by providing meals and transport or simply by sitting and praying with those who are in need.
7. Through 'Love in Action', the Church aims to spread the love of God by giving practical assistance to poor, vulnerable and marginalised people in Andover. This year, we ran a drive through in October collecting clothes, food and toiletries for those in need.
8. In 2022, the Church supported financially and/or with volunteers various charitable organisations that contribute positively to the town community, including Andover Food Bank, Frontline debt counselling, and Embrace (supporting the women's crisis centre).
9. We remain keen to support other churches and organisations, and some of our internal teams have been used to help other groups and churches (e.g. worship bands, preaching and teaching teams). We also support Andover Churches Together (ACT) which involves Andover's church leaders meeting together once a month to share ideas and resources.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Our vision also extends beyond the UK and we have been actively involved in the advancement of the Christian faith abroad, particularly by supporting those involved in mission in Kenya and Poland, both financially and pastorally. During the crisis in Ukraine, we raised £13,757 which was sent to the church we support in Poland to enable them to support Ukrainian nationals fleeing into Poland to escape the war.

Another way in which we aim to advance the Christian faith is in the training of ministers and church workers. In 2022, we continued to support our Minister-in-Training in her studies and in her practical work within the Church and she was appointed as an Associate Minister in September 2022 following the end of her studies.

Review of Activities

Our Charity Trustees are greatly encouraged as they have continued to review the work of the Church at their monthly meetings. The charity remains very grateful for the unstinting efforts of all the volunteers who are involved in service both within the Church and within the community.

FINANCIAL REVIEW

Principal funding sources

The Church raises most of the funds it needs to carry on its activities from within its own membership and congregation. The Church is also heavily dependent on its membership and congregation working as volunteers in all aspects of the Church's activities, many of which run with little or no impact on the Church's expenditure but nevertheless contribute substantially to the achievement of the Church's objectives.

Reserves policy

The trustees aim to have free reserves (net current assets) in the General Fund which at least equate to six weeks of regular expenditure. Based on the actual expenditure in 2022, this is an amount of £40,354. The trustees consider that reserves at this level are sufficient to enable the Church to function effectively in the coming year. The total unrestricted net current assets at the year end were £105,683.

Going Concern

Due to some one-off gifts during the year, the church is continuing to have an ongoing good financial position which should continue into the future. Due to these gifts we were able to repay all of the building loans in 2022.

Financial Results

The financial results for the year, together with the accounting policies adopted, are set out in the accompanying financial statements.

ANDOVER BAPTIST CHURCH

REPORT OF THE TRUSTEES for the Year Ended 31 December 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Andover Baptist Church is governed by a Constitution adopted on 19 May 2009. It is a member of the Baptist Union of Great Britain and occupies premises which are held in trust by the Baptist Union Corporation Ltd.

Recruitment and appointment of new trustees

The management of the charity is the responsibility of the Trustees who are elected by the Church under the terms of the Constitution. Charity Trustees (except for those in ministerial office) are appointed for an initial three year term with the opportunity to be nominated for reappointment at the end of each three year term.

Induction and training of new trustees

The Trustees attend a Trustee training course at an early opportunity.

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. They have completed a comprehensive risk assessment in September 2010 and the work has not identified any significant unmitigated risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1130894

Principal address

Charlton Road
Andover
Hampshire
SP10 3JH

Trustees

Revd C Porter Senior Minister
R Hadfield Associate Minister (resigned 18.9.22)
Mrs J Biddlecombe
M Whitby
Mrs K Weyers
R J Kyte Treasurer
S P A Bennett
Mrs R Noble (resigned 9.6.22)
S Biddlecombe
Rev A F Pugh Associate Minister from 09/22
A J Batterson (appointed 9.6.22)
A Law (appointed 9.6.22)
Mrs K A Choules (appointed 9.6.22)
J F Brooker (appointed 25.5.23)

Independent Examiner

Christopher Joyce FCCA
Hysons Accountants LLP
Chartered Accountants and Registered Auditors
14 London Street
Andover
Hampshire
SP10 2PA

Bankers

Charities Aid Foundation
23 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

ANDOVER BAPTIST CHURCH

**REPORT OF THE TRUSTEES
for the Year Ended 31 December 2022**

Approved by order of the board of trustees on 30 October 2023 and signed on its behalf by:

Rev A F Pugh - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ANDOVER BAPTIST CHURCH**

Independent examiner's report to the trustees of Andover Baptist Church

I report to the charity trustees on my examination of the accounts of Andover Baptist Church (the Trust) for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

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

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

Christopher Joyce FCCA

Hysons Accountants LLP
Chartered Accountants and Registered Auditors
14 London Street
Andover
Hampshire
SP10 2PA

31 October 2023

ANDOVER BAPTIST CHURCH

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2022

	Notes	Unrestricted funds £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	504,947	57,764	562,711	315,161
Investment income	3	21,843	-	21,843	16,296
Total		<u>526,790</u>	<u>57,764</u>	<u>584,554</u>	<u>331,457</u>
EXPENDITURE ON					
Charitable activities					
Administrative expenses	4	309,664	-	309,664	295,183
Mission & Charitable Giving		32,931	17,759	50,690	11,775
Total		<u>342,595</u>	<u>17,759</u>	<u>360,354</u>	<u>306,958</u>
NET INCOME					
Transfers between funds	15	184,195	40,005	224,200	24,499
		<u>56,413</u>	<u>(56,413)</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>240,608</u>	<u>(16,408)</u>	<u>224,200</u>	<u>24,499</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		2,871,593	25,179	2,896,772	2,872,273
TOTAL FUNDS CARRIED FORWARD		<u><u>3,112,201</u></u>	<u><u>8,771</u></u>	<u><u>3,120,972</u></u>	<u><u>2,896,772</u></u>

ANDOVER BAPTIST CHURCH

BALANCE SHEET

31 December 2022

	Notes	Unrestricted funds £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
FIXED ASSETS					
Tangible assets	10	3,006,519	-	3,006,519	3,013,797
CURRENT ASSETS					
Debtors	11	24,136	-	24,136	14,533
Cash at bank		91,748	11,904	103,652	141,971
		<u>115,884</u>	<u>11,904</u>	<u>127,788</u>	<u>156,504</u>
CREDITORS					
Amounts falling due within one year	12	(10,201)	(3,134)	(13,335)	(65,427)
		<u>105,683</u>	<u>8,770</u>	<u>114,453</u>	<u>91,077</u>
NET CURRENT ASSETS					
		<u>3,112,202</u>	<u>8,770</u>	<u>3,120,972</u>	<u>3,104,874</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
CREDITORS					
Amounts falling due after more than one year	13	-	-	-	(208,102)
		<u>3,112,202</u>	<u>8,770</u>	<u>3,120,972</u>	<u>2,896,772</u>
NET ASSETS					
FUNDS					
Unrestricted funds	15			3,112,202	2,871,593
Restricted funds				8,770	25,179
				<u>3,120,972</u>	<u>2,896,772</u>
TOTAL FUNDS					

The financial statements were approved by the Board of Trustees and authorised for issue on 30 October 2023 and were signed on its behalf by:

R J Kyte - Trustee

ANDOVER BAPTIST CHURCH

CASH FLOW STATEMENT
for the Year Ended 31 December 2022

	Notes	31.12.22 £	31.12.21 £
Cash flows from operating activities			
Cash generated from operations	1	227,716	64,032
Interest paid		(1,849)	(1,985)
Finance costs paid		(162)	-
Net cash provided by operating activities		<u>225,705</u>	<u>62,047</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(3,340)	(17,577)
Interest received		483	143
Net cash used in investing activities		<u>(2,857)</u>	<u>(17,434)</u>
Cash flows from financing activities			
Loan repayments in year		(261,167)	(38,079)
Net cash used in financing activities		<u>(261,167)</u>	<u>(38,079)</u>
Change in cash and cash equivalents in the reporting period			
		(38,319)	6,534
Cash and cash equivalents at the beginning of the reporting period			
		<u>141,971</u>	<u>135,437</u>
Cash and cash equivalents at the end of the reporting period			
		<u>103,652</u>	<u>141,971</u>

The notes form part of these financial statements

ANDOVER BAPTIST CHURCH

NOTES TO THE CASH FLOW STATEMENT
for the Year Ended 31 December 2022

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.12.22	31.12.21
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	224,200	24,499
Adjustments for:		
Depreciation charges	10,619	40,592
Interest received	(483)	(143)
Interest paid	1,849	1,985
Finance costs	162	-
Increase in debtors	(9,603)	(2,093)
Increase/(decrease) in creditors	972	(808)
	<u>227,716</u>	<u>64,032</u>
Net cash provided by operations	<u><u>227,716</u></u>	<u><u>64,032</u></u>

2. ANALYSIS OF CHANGES IN NET (DEBT)/FUNDS

	At 1.1.22	Cash flow	At 31.12.22
	£	£	£
Net cash			
Cash at bank	141,971	(38,319)	103,652
	<u>141,971</u>	<u>(38,319)</u>	<u>103,652</u>
Debt			
Debts falling due within 1 year	(53,064)	53,064	-
Debts falling due after 1 year	(208,102)	208,102	-
	<u>(261,166)</u>	<u>261,166</u>	<u>-</u>
Total	<u><u>(119,195)</u></u>	<u><u>222,847</u></u>	<u><u>103,652</u></u>

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 December 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Governance costs

This represents direct expenditure on the governance of the church, including the independent examination costs. Most of the management is carried out by volunteers and, hence is not included within the Statement of Financial Activities as there is no measurable costs attached to the volunteers for their services.

Tangible fixed assets

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

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

Computer equipment	- 33% on cost
Equipment & Fittings	- 25% on cost

The church premises are included in the balance sheet at 2006 insurance value plus refurbishment costs incurred between 2016 and 2018, because reliable cost information is not available. Valuation would incur significant costs which would be onerous compared with the additional benefit gained by the user of the accounts.

Depreciation has not been provided on the church premises because, in the opinion of the Trustees, the residual value of the assets is not less than the original cost price or insurance value.

Equipment with a purchase price of £500 or less is written off when the asset is acquired.

Taxation

The charity is exempt from 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.

Pension costs and other post-retirement benefits

The charity makes contributions to defined contribution pension schemes for its employees. Contributions are charged to the Statement of Financial Activities in the period to which they relate.

ANDOVER BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2022

2. DONATIONS AND LEGACIES

	31.12.22	31.12.21
	£	£
Donations	459,748	257,289
Tax refunds under Gift Aid	98,116	53,574
Income from activities	4,847	4,298
	<u>562,711</u>	<u>315,161</u>

3. INVESTMENT INCOME

	31.12.22	31.12.21
	£	£
Rents received	21,360	16,153
Deposit account interest	483	143
	<u>21,843</u>	<u>16,296</u>

4. CHARITABLE EXPENDITURE

	Direct Costs £	Grant funding of activities (see note 5) £	Support costs (see note 6) £	Totals £
Administrative expenses	306,189	-	3,475	309,664
Mission & Charitable Giving	12,242	38,448	-	50,690
	<u>318,431</u>	<u>38,448</u>	<u>3,475</u>	<u>360,354</u>

5. GRANTS PAYABLE

	Unrestricted £	Restricted £	2022 £	2021 £
The Vine Trust	648	-	648	648
Jim Harries - Kenya	4,867	-	4,867	5,309
Helen Stainsby - Poland	3,400	-	3,400	3,400
Ukraine Appeal	-	13,757	13,757	-
Baptist Loan Fund	10,000	-	10,000	-
Harvest Offering	-	-	-	694
Christmas offering	-	2,677	2,677	1,002
Other donations under £1,000	1,773	1,326	3,099	722
	<u>20,688</u>	<u>17,760</u>	<u>38,448</u>	<u>11,775</u>

ANDOVER BAPTIST CHURCH

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2022**

6. SUPPORT COSTS

		Governance costs £ <u>3,475</u>
Administrative expenses		

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

	31.12.22	31.12.21
	Administrative	Total
	expenses	activities
	£	£
Bookkeeping costs	2,511	1,959
Independent Examination fees	964	1,060
	<u>3,475</u>	<u>3,019</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

Remuneration is authorized under section 20 of the Constitution in respect of the Ministers and other employees who are also trustees. They may receive reasonable remuneration for their employment in the service of the church notwithstanding that they are trustees of the church. In the year £86,971 (2021: £110,764) was paid in respect of salaries and pension contributions to the three trustees who were Ministers who also lived in accommodation rented by the church at a cost of £23,332.

Trustees' expenses

No sums were reimbursed to the Trustees for their work as Trustees (2020 none).

8. STAFF COSTS

	31.12.22	31.12.21
	£	£
Wages and salaries	193,399	174,438
Social security costs	8,775	7,287
Other pension costs	6,295	6,021
	-----	-----
	<u>208,469</u>	<u>187,746</u>

The average monthly number of employees during the year was as follows:

	31.12.22	31.12.21
Ministry	3	4
Support and Administration	5	3
	<u>8</u>	<u>7</u>

No employees received emoluments in excess of £60,000.

ANDOVER BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2022

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	278,270	36,891	315,161
Investment income	16,296	-	16,296
Total	<u>294,566</u>	<u>36,891</u>	<u>331,457</u>
EXPENDITURE ON			
Charitable activities			
Administrative expenses	295,183	-	295,183
Mission & Charitable Giving	11,053	722	11,775
Total	<u>306,236</u>	<u>722</u>	<u>306,958</u>
NET INCOME/(EXPENDITURE)			
Transfers between funds	(11,670)	36,169	24,499
	<u>54,931</u>	<u>(54,931)</u>	<u>-</u>
Net movement in funds	43,261	(18,762)	24,499
RECONCILIATION OF FUNDS			
Total funds brought forward	2,828,332	43,941	2,872,273
TOTAL FUNDS CARRIED FORWARD	<u><u>2,871,593</u></u>	<u><u>25,179</u></u>	<u><u>2,896,772</u></u>

10. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Computer equipment £	Totals £
COST				
At 1 January 2022	2,991,609	143,811	28,725	3,164,145
Additions	-	-	3,340	3,340
At 31 December 2022	<u>2,991,609</u>	<u>143,811</u>	<u>32,065</u>	<u>3,167,485</u>
DEPRECIATION				
At 1 January 2022	-	136,304	14,044	150,348
Charge for year	-	3,505	7,113	10,618
At 31 December 2022	<u>-</u>	<u>139,809</u>	<u>21,157</u>	<u>160,966</u>
NET BOOK VALUE				
At 31 December 2022	<u>2,991,609</u>	<u>4,002</u>	<u>10,908</u>	<u>3,006,519</u>
At 31 December 2021	<u><u>2,991,609</u></u>	<u><u>7,507</u></u>	<u><u>14,681</u></u>	<u><u>3,013,797</u></u>

ANDOVER BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2022

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Trade debtors	4,342	320
Tax refund due	11,539	8,090
Other debtors and prepayments	8,255	6,123
	<u>24,136</u>	<u>14,533</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Other loans (see note 14)	-	53,064
Trade creditors	5,235	4,237
Social security and other taxes	2,107	3,017
Other creditors	257	466
Other Creditors and Accruals	5,736	4,643
	<u>13,335</u>	<u>65,427</u>

13. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.12.22	31.12.21
	£	£
Other loans (see note 14)	-	208,102
	<u>-</u>	<u>208,102</u>

14. LOANS

An analysis of the maturity of loans is given below:

	31.12.22	31.12.21
	£	£
Amounts falling due within one year on demand:		
Other loans	-	53,064
	<u>-</u>	<u>53,064</u>
Amounts falling due between two and five years:		
Other loans - 2-5 years	-	128,256
	<u>-</u>	<u>128,256</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Other loans more 5yrs instal	-	79,846

ANDOVER BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2022

15. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	2,870,010	185,779	56,413	3,112,202
Mission and charitable giving	1,583	(1,583)	-	-
	<u>2,871,593</u>	<u>184,196</u>	<u>56,413</u>	<u>3,112,202</u>
Restricted funds				
Building Fund	19,216	33,423	(52,639)	-
Specific giving for Missions	1,922	3,674	-	5,596
Ladies Fellowship	304	(4)	-	300
Benevolent Fund	1,813	643	-	2,456
Environment	418	-	-	418
Livestream	1,506	2,268	(3,774)	-
	<u>25,179</u>	<u>40,004</u>	<u>(56,413)</u>	<u>8,770</u>
TOTAL FUNDS	<u>2,896,772</u>	<u>224,200</u>	<u>-</u>	<u>3,120,972</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	526,790	(341,011)	185,779
Mission and charitable giving	-	(1,583)	(1,583)
	<u>526,790</u>	<u>(342,594)</u>	<u>184,196</u>
Restricted funds			
Building Fund	33,423	-	33,423
Specific giving for Missions	20,108	(16,434)	3,674
Ladies Fellowship	800	(804)	(4)
Benevolent Fund	1,165	(522)	643
Livestream	2,268	-	2,268
	<u>57,764</u>	<u>(17,760)</u>	<u>40,004</u>
TOTAL FUNDS	<u>584,554</u>	<u>(360,354)</u>	<u>224,200</u>

ANDOVER BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2022

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General fund	2,826,749	(11,670)	54,931	2,870,010
Mission and charitable giving	1,583	-	-	1,583
	<u>2,828,332</u>	<u>(11,670)</u>	<u>54,931</u>	<u>2,871,593</u>
Restricted funds				
Building Fund	24,845	34,235	(39,864)	19,216
Specific giving for Missions	1,922	-	-	1,922
Ladies Fellowship	304	-	-	304
Benevolent Fund	2,535	(722)	-	1,813
Environment	7,500	-	(7,082)	418
Livestream	6,835	2,656	(7,985)	1,506
	<u>43,941</u>	<u>36,169</u>	<u>(54,931)</u>	<u>25,179</u>
TOTAL FUNDS	<u>2,872,273</u>	<u>24,499</u>	<u>-</u>	<u>2,896,772</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	294,566	(306,236)	(11,670)
Restricted funds			
Building Fund	34,235	-	34,235
Benevolent Fund	-	(722)	(722)
Livestream	2,656	-	2,656
	<u>36,891</u>	<u>(722)</u>	<u>36,169</u>
TOTAL FUNDS	<u>331,457</u>	<u>(306,958)</u>	<u>24,499</u>

The restricted Building Fund was set up in 2016 to receive specific gifts for the ongoing building refurbishment project which commenced in April 2017 and was completed in the first quarter of 2018.

Due to the receipt of significant gifts during the year all of the loans have been repaid and this fund has discontinued.

The Livestream Fund commenced in October 2020 for the purpose of purchasing equipment to enable better communication to church members and to a wider community both during the pandemic and continuing in the future. This fund has now been fully utilised and now discontinued.

The Specific Giving for Missions fund relates to amounts received for individual Mission projects which had not yet been passed onto the relevant donees at the year end.

All other restricted funds are those held by small groups which operate their finances independently of the church but whose activities and aims are part of those of the church.

Transfers between funds

Total restricted building funds of £35,691 were received during the year and all of this was used to repay loans. In addition, general funds were designated by the trustees to repay the balance of the building loans leaving nothing outstanding at the year end.

ANDOVER BAPTIST CHURCH

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2022**

15. MOVEMENT IN FUNDS - continued

Transfers between funds - continued

Additions to the fixed assets purchased from the Livestream Fund do not show as Expenditure on the accounts, as the items are on the balance sheet. Transfers of £3,774, to include small items of expenditure which have been expensed, have, therefore, been made from the Livestream Fund to the General Fund.

16. EMPLOYEE BENEFIT OBLIGATIONS

Pension contributions are paid to defined contribution pension schemes on behalf of the minister and other employees. The total pension cost for the Church was £6,368 (note 9) (2021 - £6,021). No contributions were outstanding at the Balance Sheet date.

17. RELATED PARTY DISCLOSURES

The church is a member of The Further Faster Network, a charity registered in England (Charity number: 1186278). Rev Chris Porter is a trustee of this charity and during the year subscription fees of £7,500 were paid by the church to that charity,

Andover Community Church

England & Wales - Charity number 1130894

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021
FOR
ANDOVER BAPTIST CHURCH**

Hysons Accountants LLP
Chartered Accountants and Registered Auditors
14 London Street
Andover
Hampshire
SP10 2PA

ANDOVER BAPTIST CHURCH

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for the Year Ended 31 December 2021**

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ANDOVER BAPTIST CHURCH

REPORT OF THE TRUSTEES for the Year Ended 31 December 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

As stated in our Constitution, the Church's primary objective is the advancement of the Christian faith according to the principles of the Baptist denomination.

The heart of the Church is relationships, both with God and with each other, so the primary strategy for achieving our objectives stems out of the time we spend together and with God. As such, we place high importance on encouraging individual discipline in prayer and Bible study, encouraging every member and attendee to meet regularly in small groups, where each can be challenged and supported, developing deeper relationships and growing in the faith. We also encourage people to attend our larger weekly gatherings on a Sunday, either onsite or online as COVID-19 restrictions have allowed. These are opportunities for celebration, sharing life, collective prayer and worship, teaching, inspiration, vision-casting and fellowship around communion.

Other key relationships we have are with those people involved in mission overseas whom we support, the local community groups and initiatives which our members partner with and serve, and combined ecumenical groups and organisations outside of the Christian community in our town.

The Charity Trustees have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to guidance published by the Charity Commission, ensuring that the Church provides a variety of activities both to its membership and to the wider community.

Significant Activities

This year has been another one of significant change for the Church due to the COVID-19 pandemic. From January 2021 until the end of May 2021, our Sunday services were broadcast online only. We then moved to a hybrid service on a Sunday morning with attendees both onsite and online, gradually increasing the number of people allowed to attend the onsite service. This followed a significant investment in digital technology in 2020 to enable us to broadcast live on a Sunday morning and many of our other activities carried on online too. This enabled us to reach a much wider audience than simply those people based in Andover and the surrounding area.

During the year there have been a wide range of activities that we have continued or initiated to promote the advancement of the Christian faith. Here are some of the key ones:

1. We have continued to promote our small group life by having online and, later in the year, in-person Connect groups. The emphasis in each group is diverse, some focusing on Bible study and some focusing on discipleship, prayer and pastoral support. Some groups are short term Connect groups to enable people to join a group for a short period to study a particular topic and some are longer term groups. Leaders have been provided with resources as part of the Church investing in each individual's ongoing discipleship. These groups are open to all, helping people understand how much God loves us, sharing fellowship and support and deepening relationships.
2. Other activities continued to run online this year to enable people in our community to connect with each other. This included the ABC Online Community on Facebook, daily devotions published every weekday morning and a weekly update from the Senior Minister. We also had regular prayer gatherings to enable people to gather together online and, later in the year, onsite for prayer and fellowship.
3. The 'Alpha' course has been run online this year for those in our community wishing to explore the Christian faith in a deeper, more personal way. We have also run other online courses including the Prayer course and the Bible course. We also ran online welcome lunches for those who were new to the Church to enable them to get to know each other and some of the leaders in the Church. We had 188 members in total as at the end of the year. Due to the COVID-19 restrictions, we were only able to baptise one person this year.
4. We run youth and children's groups to help our young people 'grow up in God', and provide a safe place for children and young people outside the Church to develop, grow and connect with the Christian faith. The Church has a vibrant children's and youth ministry and this continued throughout lockdown with online groups running during the Sunday service and during the week for the secondary school and college age groups. This enabled them to socialise online and engage in discussion about the Christian faith. Parents were provided with resources online to go through with their younger children on a Sunday. We were pleased to be able to return to children's and youth ministry onsite later in the year, both during the Sunday service and for youth to socialise on a Friday evening.

ANDOVER BAPTIST CHURCH

REPORT OF THE TRUSTEES for the Year Ended 31 December 2021

5. The Church runs the Duke of Edinburgh award scheme, running Bronze, Silver and Gold award groups this year that were open to those from the community as well as young people from the Church. Activities were limited due to COVID-19 but a total of 57 young people, who come from many different local schools, joined in the award scheme this year.
6. We support individuals and couples from the Church, other churches, and the wider community through our Marriage Team, our Pastoral Team, our Prayer Ministry Team and our counselling services. These teams contribute to the emotional, relational and spiritual wellbeing of many. The Marriage Team runs courses for those preparing for marriage, and those already married, strengthening existing relationships. They also mentor couples who need extra support. Our Pastoral Team provides support for many individuals and families, for example through home and hospital visits, by providing meals and transport or simply by sitting and praying with those who are in need. This year, our counsellors continued to help people from the Church and from the community to cope during the challenging times caused by the pandemic. In addition, our buddy system ensured that vulnerable members of our community were contacted during lockdown and beyond to ensure they had access to someone to talk to if they needed to.
7. Through 'Love in Action', the Church aims to spread the love of God by giving practical assistance to poor, vulnerable and marginalised people in Andover. This year, due to the pandemic we were unable to have our usual 'Action Sunday' undertaking projects in the local community. However, instead we ran a drive through collecting clothes, food and toiletries for those in need.
8. In 2021, the Church supported financially and/or with volunteers various charitable organisations that contribute positively to the town community, including Andover Food Bank, Frontline debt counselling, Street Pastors, Embrace (supporting the women's crisis centre) and Homelessness Support (which runs drop ins for homeless people on winter evenings).
9. We remain keen to support other churches and organisations, and some of our internal teams have been used to help other groups and churches (e.g. worship bands, preaching and teaching teams). We also support Andover Churches Together (ACT) which involves Andover's church leaders meeting together once a month to share ideas and resources.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Our vision also extends beyond the UK and we have been actively involved in the advancement of the Christian faith abroad, particularly by supporting those involved in mission in Kenya and Poland, both financially and pastorally

Another way in which we aim to advance the Christian faith is in the training of ministers and church workers. In 2021, we continued to support our Minister-in-Training in her studies and in her practical work within the Church.

Review of Activities

Our Charity Trustees are greatly encouraged as they have continued to review the work of the Church at their monthly meetings. The charity remains very grateful for the unstinting efforts of all the volunteers who are involved in service both within the Church and within the community.

FINANCIAL REVIEW

Principal funding sources

The Church raises most of the funds it needs to carry on its activities from within its own membership and congregation. The Church is also heavily dependent on its membership and congregation working as volunteers in all aspects of the Church's activities, many of which run with little or no impact on the Church's expenditure but nevertheless contribute substantially to the achievement of the Church's objectives.

Reserves policy

The trustees aim to have free reserves (net current assets) in the General Fund which at least equate to six weeks of regular expenditure. Based on the actual expenditure in 2021, this is an amount of £30,651. The trustees consider that reserves at this level are sufficient to enable the Church to function effectively in the coming year. The total unrestricted net current assets at the year end were £64,315 which, due to receipt of some one-off gifts during the year, is considerably better than the budgeted figure of £27,413.

Going Concern

Due to some one-off gifts both during the year and since the year end, the church is continuing to have an ongoing good financial position which should continue into the future. Due to these gifts we were able to repay most of the building loans in 2022 and further consideration will be given to paying off further amounts but taking into consideration the current financial position in the UK and worldwide.

ANDOVER BAPTIST CHURCH

REPORT OF THE TRUSTEES for the Year Ended 31 December 2021

FINANCIAL REVIEW

Financial Results

The financial results for the year, together with the accounting policies adopted, are set out in the accompanying financial statements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Andover Baptist Church is governed by a Constitution adopted on 19 May 2009. It is a member of the Baptist Union of Great Britain and occupies premises which are held in trust by the Baptist Union Corporation Ltd.

Recruitment and appointment of new trustees

The management of the charity is the responsibility of the Trustees who are elected by the Church under the terms of the Constitution. Charity Trustees (except for those in ministerial office) are appointed for an initial three year term with the opportunity to be nominated for reappointment at the end of each three year term.

Induction and training of new trustees

The Trustees attend a Trustee training course at an early opportunity.

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. They have completed a comprehensive risk assessment in September 2010 and the work has not identified any significant unmitigated risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1130894

Principal address

Charlton Road
Andover
Hampshire
SP10 3JH

Trustees

Revd C Porter Senior Minister
R Hadfield Associate Minister (resigned 18.9.22)
Mrs J Biddlecombe
M Whitby
Mrs M Wilds (resigned 9.11.21)
Mrs K Weyers
R J Kyte Treasurer
S P A Bennett
Mrs R Noble (resigned 9.6.22)
S Biddlecombe
Mrs A F Pugh Trainee (Associate Minister from 09/22)
A J Batterson (appointed 9.6.22)
A Law (appointed 9.6.22)
Mrs K A Choules (appointed 9.6.22)

Independent Examiner

Christopher Joyce FCCA
The Association of Chartered Certified Accountants
Hysons Accountants LLP
Chartered Accountants and Registered Auditors
14 London Street
Andover
Hampshire
SP10 2PA

ANDOVER BAPTIST CHURCH

**REPORT OF THE TRUSTEES
for the Year Ended 31 December 2021**

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

Charities Aid Foundation
23 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Approved by order of the board of trustees on 31 October 2022 and signed on its behalf by:

Revd C Porter - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ANDOVER BAPTIST CHURCH**

Independent examiner's report to the trustees of Andover Baptist Church

I report to the charity trustees on my examination of the accounts of Andover Baptist Church (the Trust) for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of The Association of Chartered Certified Accountants which is one of the listed bodies.

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

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

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

Christopher Joyce FCCA
The Association of Chartered Certified Accountants
Hysons Accountants LLP
Chartered Accountants and Registered Auditors
14 London Street
Andover
Hampshire
SP10 2PA

31 October 2022

ANDOVER BAPTIST CHURCH

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2021

	Notes	Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	278,270	36,891	315,161	323,698
Charitable activities					
Administration	4	-	-	-	5,707
Investment income	3	16,296	-	16,296	7,974
Total		<u>294,566</u>	<u>36,891</u>	<u>331,457</u>	<u>337,379</u>
EXPENDITURE ON					
Charitable activities					
Administrative expenses	5	295,183	-	295,183	298,786
Mission & Charitable Giving		11,053	722	11,775	18,506
Total		<u>306,236</u>	<u>722</u>	<u>306,958</u>	<u>317,292</u>
NET INCOME/(EXPENDITURE)		<u>(11,670)</u>	<u>36,169</u>	<u>24,499</u>	<u>20,087</u>
Transfers between funds	16	<u>54,931</u>	<u>(54,931)</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>43,261</u>	<u>(18,762)</u>	<u>24,499</u>	<u>20,087</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>2,828,332</u>	<u>43,941</u>	<u>2,872,273</u>	<u>2,852,186</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>2,871,593</u></u>	<u><u>25,179</u></u>	<u><u>2,896,772</u></u>	<u><u>2,872,273</u></u>

ANDOVER BAPTIST CHURCH

BALANCE SHEET

31 December 2021

	Notes	Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
FIXED ASSETS					
Tangible assets	11	3,013,797	-	3,013,797	3,036,812
CURRENT ASSETS					
Debtors	12	14,533	-	14,533	12,440
Cash at bank		116,792	25,179	141,971	135,437
		<u>131,325</u>	<u>25,179</u>	<u>156,504</u>	<u>147,877</u>
CREDITORS					
Amounts falling due within one year	13	(65,427)	-	(65,427)	(51,618)
		<u>65,898</u>	<u>25,179</u>	<u>91,077</u>	<u>96,259</u>
NET CURRENT ASSETS					
		<u>3,079,695</u>	<u>25,179</u>	<u>3,104,874</u>	<u>3,133,071</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
CREDITORS					
Amounts falling due after more than one year	14	(208,102)	-	(208,102)	(260,798)
		<u>2,871,593</u>	<u>25,179</u>	<u>2,896,772</u>	<u>2,872,273</u>
NET ASSETS					
FUNDS					
Unrestricted funds	16			2,871,593	2,828,332
Restricted funds				25,179	43,941
				<u>2,896,772</u>	<u>2,872,273</u>
TOTAL FUNDS					

The financial statements were approved by the Board of Trustees and authorised for issue on 31 October 2022 and were signed on its behalf by:

R J Kyte - Trustee

ANDOVER BAPTIST CHURCH**CASH FLOW STATEMENT
for the Year Ended 31 December 2021**

	Notes	31.12.21 £	31.12.20 £
Cash flows from operating activities			
Cash generated from operations	1	64,032	43,395
Interest paid		(1,985)	(1,536)
Finance costs paid		-	(67)
Net cash provided by operating activities		<u>62,047</u>	<u>41,792</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(17,577)	(14,078)
Interest received		143	423
Net cash used in investing activities		<u>(17,434)</u>	<u>(13,655)</u>
Cash flows from financing activities			
New loans in year		-	30,000
Loan repayments in year		(38,079)	(30,447)
Net cash used in financing activities		<u>(38,079)</u>	<u>(447)</u>
Change in cash and cash equivalents in the reporting period			
		6,534	27,690
Cash and cash equivalents at the beginning of the reporting period			
		<u>135,437</u>	<u>107,747</u>
Cash and cash equivalents at the end of the reporting period			
		<u>141,971</u>	<u>135,437</u>

The notes form part of these financial statements

ANDOVER BAPTIST CHURCH

NOTES TO THE CASH FLOW STATEMENT
for the Year Ended 31 December 2021

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.12.21	31.12.20
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	24,499	20,087
Adjustments for:		
Depreciation charges	40,592	33,012
Interest received	(143)	(423)
Interest paid	1,985	1,536
Finance costs	-	67
(Increase)/decrease in debtors	(2,093)	20,449
Decrease in creditors	(808)	(31,333)
	<u>64,032</u>	<u>43,395</u>
Net cash provided by operations	<u><u>64,032</u></u>	<u><u>43,395</u></u>

2. ANALYSIS OF CHANGES IN NET DEBT

	At 1.1.21	Cash flow	At 31.12.21
	£	£	£
Net cash			
Cash at bank	135,437	6,534	141,971
	<u>135,437</u>	<u>6,534</u>	<u>141,971</u>
Debt			
Debts falling due within 1 year	(38,447)	(14,617)	(53,064)
Debts falling due after 1 year	(260,798)	52,696	(208,102)
	<u>(299,245)</u>	<u>38,079</u>	<u>(261,166)</u>
Total	<u><u>(163,808)</u></u>	<u><u>44,613</u></u>	<u><u>(119,195)</u></u>

**NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 December 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Governance costs

This represents direct expenditure on the governance of the church, including the independent examination costs. Most of the management is carried out by volunteers and, hence is not included within the Statement of Financial Activities as there is no measurable costs attached to the volunteers for their services.

Tangible fixed assets

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

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

Computer equipment	- 33% on cost
Equipment & Fittings	- 25% on cost

The church premises are included in the balance sheet at 2006 insurance value plus refurbishment costs incurred between 2016 and 2018, because reliable cost information is not available. Valuation would incur significant costs which would be onerous compared with the additional benefit gained by the user of the accounts.

Depreciation has not been provided on the church premises because, in the opinion of the Trustees, the residual value of the assets is not less than the original cost price or insurance value.

Equipment with a purchase price of £1,000 or less is written off when the asset is acquired.

Taxation

The charity is exempt from 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.

Pension costs and other post-retirement benefits

The charity makes contributions to defined contribution pension schemes for its employees. Contributions are charged to the Statement of Financial Activities in the period to which they relate.

ANDOVER BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2021

2. DONATIONS AND LEGACIES

	31.12.21	31.12.20
	£	£
Donations	257,289	270,531
Tax refunds under Gift Aid	53,574	50,952
Income from activities	4,298	2,215
	<u>315,161</u>	<u>323,698</u>

3. INVESTMENT INCOME

	31.12.21	31.12.20
	£	£
Rents received	16,153	7,551
Deposit account interest	143	423
	<u>16,296</u>	<u>7,974</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.12.21	31.12.20
		£	£
Grants	Administration	-	5,707
		<u>-</u>	<u>5,707</u>

Grants received, included in the above, are as follows:

	31.12.21	31.12.20
	£	£
Furlough	-	5,707
	<u>-</u>	<u>5,707</u>

5. CHARITABLE EXPENDITURE

	Direct Costs	Grant funding of activities (see note 6)	Support costs (see note 7)	Totals
	£	£	£	£
Administrative expenses	292,164	-	3,019	295,183
Mission & Charitable Giving	-	11,775	-	11,775
	<u>292,164</u>	<u>11,775</u>	<u>3,019</u>	<u>306,958</u>

6. GRANTS PAYABLE

	Unrestricted	Restricted	2021	2020
	£	£	£	£
Home Mission	-	-	-	3,135
BMS World Mission	-	-	-	3,135
The Vine Trust	648	-	648	648
Jim Harries - Kenya	5,309	-	5,309	5,550
Helen Stainsby - Poland	3,400	-	3,400	3,400
Harvest offering	694	-	694	-
Christmas offering	1002	-	1,002	-
Other donations under £1,000	-	722	722	2,638
	<u>11,053</u>	<u>722</u>	<u>11,775</u>	<u>18,506</u>

ANDOVER BAPTIST CHURCH

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2021**

7. SUPPORT COSTS

	Governance costs
	£
Administrative expenses	<u>3,019</u>

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

	31.12.21 Administrative expenses £	31.12.20 Total activities £
Bookkeeping costs	1,959	2,179
Independent Examination fees	<u>1,060</u>	<u>1,020</u>
	<u>3,019</u>	<u>3,199</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

Remuneration is authorized under section 20 of the Constitution in respect of the Ministers and other employees who are also trustees. They may receive reasonable remuneration for their employment in the service of the church notwithstanding that they are trustees of the church. In the year £110,764 (2020: £116,288) was paid in respect of salaries and pension contributions to four of the Trustees including the three Ministers who also lived in accommodation rented by the church at a cost of £24,200.

Trustees' expenses

No sums were reimbursed to the Trustees for their work as Trustees (2020 none).

9. STAFF COSTS

	31.12.21 £	31.12.20 £
Wages and salaries	174,438	196,131
Social security costs	7,287	7,420
Other pension costs	6,021	6,204
	----- <u>187,746</u>	----- <u>209,755</u>

The average monthly number of employees during the year was as follows:

	31.12.21	31.12.20
Ministry	4	4
Support and Administration	<u>3</u>	<u>2</u>
	<u>7</u>	<u>6</u>

No employees received emoluments in excess of £60,000.

ANDOVER BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2021

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	248,306	75,392	323,698
Charitable activities			
Administration	5,707	-	5,707
Investment income	7,974	-	7,974
Total	<u>261,987</u>	<u>75,392</u>	<u>337,379</u>
EXPENDITURE ON			
Charitable activities			
Administrative expenses	298,786	-	298,786
Mission & Charitable Giving	16,708	1,798	18,506
Total	<u>315,494</u>	<u>1,798</u>	<u>317,292</u>
NET INCOME/(EXPENDITURE)	<u>(53,507)</u>	<u>73,594</u>	<u>20,087</u>
Transfers between funds	<u>45,941</u>	<u>(45,941)</u>	<u>-</u>
Net movement in funds	<u>(7,566)</u>	<u>27,653</u>	<u>20,087</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>2,835,899</u>	<u>16,287</u>	<u>2,852,186</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>2,828,333</u></u>	<u><u>43,940</u></u>	<u><u>2,872,273</u></u>

11. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Computer equipment £	Totals £
COST				
At 1 January 2021	2,991,609	136,624	18,335	3,146,568
Additions	-	7,187	10,390	17,577
At 31 December 2021	<u>2,991,609</u>	<u>143,811</u>	<u>28,725</u>	<u>3,164,145</u>
DEPRECIATION				
At 1 January 2021	-	103,423	6,333	109,756
Charge for year	-	32,881	7,711	40,592
At 31 December 2021	<u>-</u>	<u>136,304</u>	<u>14,044</u>	<u>150,348</u>
NET BOOK VALUE				
At 31 December 2021	<u>2,991,609</u>	<u>7,507</u>	<u>14,681</u>	<u>3,013,797</u>
At 31 December 2020	<u><u>2,991,609</u></u>	<u><u>33,201</u></u>	<u><u>12,002</u></u>	<u><u>3,036,812</u></u>

ANDOVER BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2021

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21	31.12.20
	£	£
Trade debtors	320	214
Tax refund due	8,090	3,720
Other debtors and prepayments	6,123	8,506
	<u>14,533</u>	<u>12,440</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21	31.12.20
	£	£
Other loans (see note 15)	53,064	38,447
Trade creditors	4,237	8,284
Social security and other taxes	3,017	2,847
Other creditors	466	542
Other Creditors and Accruals	4,643	1,498
	<u>65,427</u>	<u>51,618</u>

14. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.12.21	31.12.20
	£	£
Other loans (see note 15)	208,102	260,798
	<u>208,102</u>	<u>260,798</u>

15. LOANS

An analysis of the maturity of loans is given below:

	31.12.21	31.12.20
	£	£
Amounts falling due within one year on demand:		
Other loans	<u>53,064</u>	<u>38,447</u>
Amounts falling due between two and five years:		
Other loans - 2-5 years	<u>128,256</u>	<u>152,129</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Other loans more 5yrs instal	79,846	108,669

ANDOVER BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2021

16. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General fund	2,826,749	(11,670)	54,931	2,870,010
Mission and charitable giving	1,583	-	-	1,583
	<u>2,828,332</u>	<u>(11,670)</u>	<u>54,931</u>	<u>2,871,593</u>
Restricted funds				
Building Fund	24,845	34,235	(39,864)	19,216
Specific giving for Missions	1,922	-	-	1,922
Ladies Fellowship	304	-	-	304
Benevolent Fund	2,535	(722)	-	1,813
Environment	7,500	-	(7,082)	418
Livestream	6,835	2,656	(7,985)	1,506
	<u>43,941</u>	<u>36,169</u>	<u>(54,931)</u>	<u>25,179</u>
TOTAL FUNDS	<u>2,872,273</u>	<u>24,499</u>	<u>-</u>	<u>2,896,772</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	294,566	(306,236)	(11,670)
Restricted funds			
Building Fund	34,235	-	34,235
Benevolent Fund	-	(722)	(722)
Livestream	2,656	-	2,656
	<u>36,891</u>	<u>(722)</u>	<u>36,169</u>
TOTAL FUNDS	<u>331,457</u>	<u>(306,958)</u>	<u>24,499</u>

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
Unrestricted funds				
General fund	2,834,316	(53,508)	45,941	2,826,749
Mission and charitable giving	1,583	-	-	1,583
	<u>2,835,899</u>	<u>(53,508)</u>	<u>45,941</u>	<u>2,828,332</u>
Restricted funds				
Building Fund	2,629	54,079	(31,863)	24,845
Specific giving for Missions	1,772	150	-	1,922
Ladies Fellowship	843	(539)	-	304
Benevolent Fund	3,543	(1,008)	-	2,535
Environment	7,500	-	-	7,500
Livestream	-	20,913	(14,078)	6,835
	<u>16,287</u>	<u>73,595</u>	<u>(45,941)</u>	<u>43,941</u>
TOTAL FUNDS	<u>2,852,186</u>	<u>20,087</u>	<u>-</u>	<u>2,872,273</u>

ANDOVER BAPTIST CHURCH

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2021**

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	261,987	(315,495)	(53,508)
Restricted funds			
Building Fund	54,079	-	54,079
Specific giving for Missions	150	-	150
Ladies Fellowship	-	(539)	(539)
Benevolent Fund	250	(1,258)	(1,008)
Livestream	20,913	-	20,913
	<u>75,392</u>	<u>(1,797)</u>	<u>73,595</u>
TOTAL FUNDS	<u>337,379</u>	<u>(317,292)</u>	<u>20,087</u>

The restricted Building Fund was set up in 2016 to receive specific gifts for the ongoing building refurbishment project which commenced in April 2017 and was completed in the first quarter of 2018.

Due to the receipt of significant gifts in 2022, most of the loans have been repaid since 31 December 2021 and this fund will probably, therefore, be discontinued in late 2022 or early 2023.

The Livestream Fund commenced in October 2020 for the purpose of purchasing equipment to enable better communication to church members and to a wider community both during the pandemic and continuing in the future. Total funds of £2,656 were received in the year and £7,985 utilized in the year.

The Specific Giving for Missions fund relates to amounts received for individual Mission projects which had not yet been passed onto the relevant donees at the year end.

All other restricted funds are those held by small groups which operate their finances independently of the church but whose activities and aims are part of those of the church.

Transfers between funds

Total restricted building funds of £34,235 were received during the year and £39,864 was used to repay loans. Transfers of £39,864 have, therefore, been made from the Building Fund to the General Fund in respect of these loan repayments.

Additions to the fixed assets purchased from the Livestream Fund do not show as Expenditure on the accounts, as the items are on the balance sheet. Transfers of £7,985 have, therefore, been made from the Livestream Fund to the General Fund.

Expenditure of £7,082 was made on barriers for the church car park which has been included on the balance sheet as a fixed asset. Transfers of £7,082 have, therefore, been made from the Environment Fund to the General Fund.

17. EMPLOYEE BENEFIT OBLIGATIONS

Pension contributions are paid to defined contribution pension schemes on behalf of the minister and other employees. The total pension cost for the Church was £6,021 (note 9) (2020 - £6,204). No contributions were outstanding at the Balance Sheet date.

ANDOVER BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2021

18. RELATED PARTY DISCLOSURES

The church is a member of The Further Faster Network, a charity registered in England (Charity number: 1186278). Rev Chris Porter is a trustee of this charity and during the year subscription fees of £5,000 were paid by the church to that charity,

ANDOVER BAPTIST CHURCH

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2021**

	31.12.21 £	31.12.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	257,289	270,531
Tax refunds under Gift Aid	53,574	50,952
Income from activities	4,298	2,215
	<u>315,161</u>	<u>323,698</u>
Investment income		
Rents received	16,153	7,551
Deposit account interest	143	423
	<u>16,296</u>	<u>7,974</u>
Charitable activities		
Grants	-	5,707
	<u>-</u>	<u>5,707</u>
Total incoming resources	<u>331,457</u>	<u>337,379</u>
EXPENDITURE		
Charitable activities		
Salaries (inc Manse costs)	174,438	196,131
Social security	7,287	7,420
Pension Contributions	6,021	6,204
Service resources & activities	5,970	4,282
Church premises expenditure	21,828	17,788
Management and Admin Costs	16,369	12,498
Youth and children	4,934	5,024
Training and outreach	9,923	9,193
Postage and stationery	2,817	2,432
Depreciation of tangible fixed assets	40,592	33,012
Bank interest	1,985	1,536
Bank charges	-	67
Missionary & charitable giving	11,775	18,506
	<u>303,939</u>	<u>314,093</u>
Support costs		
Governance costs		
Bookkeeping costs	1,959	2,179
Independent Examination fees	1,060	1,020
	<u>3,019</u>	<u>3,199</u>
Total resources expended	<u>306,958</u>	<u>317,292</u>
Net income	<u><u>24,499</u></u>	<u><u>20,087</u></u>

Andover Community Church

England & Wales - Charity number 1130894

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020
FOR
ANDOVER BAPTIST CHURCH**

Hysons Accountants LLP
Chartered Accountants and Registered Auditors
14 London Street
Andover
Hampshire
SP10 2PA

ANDOVER BAPTIST CHURCH

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for the Year Ended 31 December 2020**

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ANDOVER BAPTIST CHURCH

REPORT OF THE TRUSTEES for the Year Ended 31 December 2020

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

As stated in our Constitution, the Church's primary objective is the advancement of the Christian faith according to the principles of the Baptist denomination.

The heart of the Church is relationships, both with God and with each other, so the primary strategy for achieving our objectives stems out of the time we spend together and with God. As such, we place high importance on encouraging individual discipline in prayer and Bible study, encouraging every member and attendee to meet regularly in small groups, where each can be challenged and supported, developing deeper relationships and growing in the faith. We also encourage people to attend our larger weekly gatherings on a Sunday, either onsite or online as COVID-19 restrictions have allowed. These are opportunities for celebration, sharing life, collective prayer and worship, teaching, inspiration, vision-casting and fellowship around communion.

Other key relationships we have are with those people involved in mission overseas whom we support, the local community groups and initiatives which our members partner with and serve, and combined ecumenical groups and organisations outside of the Christian community in our town.

The Charity Trustees have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to guidance published by the Charity Commission, ensuring that the Church provides a variety of activities both to its membership and to the wider community.

Significant Activities

This year has been one of significant change for the Church due to the COVID-19 pandemic. From March 2020 and the first lockdown, our Sunday services were broadcast online only. We made a significant investment in digital technology to enable us to broadcast live on a Sunday morning and many of our other activities moved online too. This enabled us to reach a much wider audience on both a national and international level.

During the year there have been a wide range of activities that we have continued or initiated to promote the advancement of the Christian faith. Here are some of the key ones:

1. We have continued to promote our small group life by having online Connect groups. The emphasis in each group is diverse, some focusing on Bible study and some focusing on discipleship, prayer and pastoral support. During this year, we introduced short term Connect groups alongside our longer term groups to enable people to join a group for a short period to study a particular topic. Leaders have been provided with resources as part of the Church investing in each individual's ongoing discipleship. These groups are open to all, helping people understand how much God loves us, sharing fellowship and deepening relationships.
2. Other activities were run online this year to enable people in our community to connect with each other. This included weekly social media challenges on the ABC Online Community on Facebook, online cooking challenges, daily devotions published every weekday morning and a weekly update from the Senior Minister. We also had regular prayer gatherings to enable people to gather together online for prayer and fellowship.
3. The 'Alpha' and the 'A+' post-Alpha courses have been run online this year for those in our community wishing to explore the Christian faith in a deeper, more personal way. We have also run other online courses including Discovering ABC, the Prayer course and the Bible course. We ran online welcome lunches for those who were new to the Church to enable them to get to know each other and some of the leaders in the Church. We had 241 members in total as at the end of the year. Due to the COVID-19 restrictions, we were only able to baptize one person this year.
4. We run youth and children's groups to help our young people 'grow up in God', and provide a safe place for children and young people outside the Church to develop, grow and connect with the Christian faith. The Church has a vibrant children's and youth ministry and this continued throughout lockdown with online groups running during the Sunday service and during the week for the secondary school and college age groups. This enabled them to socialise online and engage in discussion about the Christian faith. Parents were provided with resources online to go through with their younger children on a Sunday. Unfortunately, the planned youth camp in the summer had to be cancelled due to COVID-19 restrictions.

ANDOVER BAPTIST CHURCH

REPORT OF THE TRUSTEES

for the Year Ended 31 December 2020

5. The Church runs the Duke of Edinburgh award scheme, running Bronze, Silver and Gold award groups this year that were open to those from the community as well as young people from the Church. Activities were limited due to COVID-19 but approximately 60 young people, who come from many different local schools, joined in the award scheme this year.
6. We support individuals and couples from the Church, other churches, and the wider community through our Marriage Team, our Pastoral Team, our Prayer Ministry Team and our counselling services. These teams contribute to the emotional, relational and spiritual wellbeing of many. The Marriage Team runs courses for those preparing for marriage, and those already married, strengthening existing relationships. They also mentor couples who need extra support. Our Pastoral Team provides support for many individuals and families, for example through home and hospital visits, by providing meals and transport or simply by sitting and praying with those who are in need. This year, our counsellors continued to help people from the Church and from the community to cope during the challenging times caused by the pandemic. In addition, a buddy system was set up to make sure that vulnerable members of our community were contacted during lockdown and beyond and to ensure they had access to someone to talk to if they needed to
7. Through 'Love in Action', the Church aims to spread the love of God by giving practical assistance to poor, vulnerable and marginalised people in Andover. This year, due to the pandemic we were unable to have our usual 'Action Sunday' undertaking projects in the local community. However, volunteers from the Church made masks that could then be collected from the Church for those needing them.
8. In 2020, the Church supported financially and/or with volunteers various charitable organisations that contribute positively to the town community, including Andover Food Bank, Frontline debt counselling, Street Pastors, Embrace (supporting the women's crisis centre) and Homelessness Support (which runs drop ins for homeless people on winter evenings).
9. We remain keen to support other churches and organisations, and some of our internal teams have been used to help other groups and churches (e.g. worship bands, preaching and teaching teams). We also support Andover Churches Together (ACT) which involves Andover's church leaders meeting together once a month to share ideas and resources.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Our vision also extends beyond the UK and we have been actively involved in the advancement of the Christian faith abroad, particularly by supporting those involved in mission in Kenya and Poland, both financially and pastorally

Another way in which we aim to advance the Christian faith is in the training of ministers and church workers. In 2020, we continued to support our Minister-in-Training in her studies and in her practical work within the Church.

Review of Activities

Our Charity Trustees are greatly encouraged as they have continued to review the work of the Church at their monthly meetings. The charity remains very grateful for the unstinting efforts of all the volunteers who are involved in service both within the Church and within the community.

FINANCIAL REVIEW

Principal funding sources

The Church raises most of the funds it needs to carry on its activities from within its own membership and congregation. The Church is also heavily dependent on its membership and congregation working as volunteers in all aspects of the Church's activities, many of which run with little or no impact on the Church's expenditure but nevertheless contribute substantially to the achievement of the Church's objectives.

Reserves policy

The trustees aim to have free reserves (net current assets) in the General Fund which at least equate to six weeks of regular expenditure. Based on the actual expenditure in 2020, this is an amount of £32,594. The trustees consider that reserves at this level are sufficient to enable the Church to function effectively in the coming year but the ongoing effects of COVID-19 in 2021 on our income must be taken into account. The total unrestricted net current assets at the year end, excluding designated funds of £1,583, were £50,735 which, due to receipt of some one-off gifts during the year, is slightly better than the budgeted figure of £48,973.

ANDOVER BAPTIST CHURCH

REPORT OF THE TRUSTEES for the Year Ended 31 December 2020

FINANCIAL REVIEW

Going Concern

Due to the COVID-19 Pandemic, and following the Government's instructions, all services and events on the Church premises together with all other gatherings of Church members were suspended on 15th March 2020. Church services have been recorded and made available via the internet on Sundays and there have also been some mid-week prayer gatherings and worship times online. Our small groups have remained in touch with each and many have continued to meet weekly online.

Essential pastoral care has been maintained, albeit at a distance where necessary. The cleaning staff have been placed on furlough and certain aspects of their work are being carried out by other members of staff. Church Members have been encouraged to continue giving to the work of the Church and Trustees are keeping the financial position under close review. The Trustees continue to meet via electronic means on a regular basis to oversee the ministry and activities of the church.

Due to some one-off gifts since the year end, the church is continuing to have an ongoing good financial position which should continue into early 2022. We do have some additional financial commitments, however, later in 2022 which includes additional loan repayments of £15,000 but income and expenditure will continue to be reviewed on a regular basis and such action taken as considered necessary.

Financial Results

The financial results for the year, together with the accounting policies adopted, are set out in the accompanying financial statements.

FUTURE PLANS

We have now begun to have a service on a Sunday morning which has people attending both onsite and online and we will continue with this in the future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Andover Baptist Church is governed by a Constitution adopted on 19 May 2009. It is a member of the Baptist Union of Great Britain and occupies premises which are held in trust by the Baptist Union Corporation Ltd.

Recruitment and appointment of new trustees

The management of the charity is the responsibility of the Trustees who are elected by the Church under the terms of the Constitution. Charity Trustees (except for those in ministerial office) are appointed for an initial three year term with the opportunity to be nominated for reappointment at the end of each three year term.

Induction and training of new trustees

The Trustees attend a Trustee training course at an early opportunity.

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. They have completed a comprehensive risk assessment in September 2010 and the work has not identified any significant unmitigated risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1130894

Principal address

Charlton Road
Andover
Hampshire
SP10 3JH

Trustees

Revd C Porter Senior Minister
R Hadfield Associate Minister
Mrs J Biddlecombe
M Whitby
Mrs M Wilds
Mrs K Weyers
R J Kyte Treasurer
S P A Bennett
Mrs R Noble
S Biddlecombe
Mrs A F Pugh Trainee Minister

ANDOVER BAPTIST CHURCH

**REPORT OF THE TRUSTEES
for the Year Ended 31 December 2020**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Christopher Joyce FCCA

The Association of Chartered Certified Accountants

Hysons Accountants LLP

Chartered Accountants and Registered Auditors

14 London Street

Andover

Hampshire

SP10 2PA

Bankers

Charities Aid Foundation

23 Kings Hill Avenue

Kings Hill

West Malling

Kent

ME19 4JQ

Approved by order of the board of trustees on 21 October 2021 and signed on its behalf by:

Revd C Porter - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ANDOVER BAPTIST CHURCH

Independent examiner's report to the trustees of Andover Baptist Church

I report to the charity trustees on my examination of the accounts of Andover Baptist Church (the Trust) for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of The Association of Chartered Certified Accountants which is one of the listed bodies.

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

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

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

Christopher Joyce FCCA
The Association of Chartered Certified Accountants
Hysons Accountants LLP
Chartered Accountants and Registered Auditors
14 London Street
Andover
Hampshire
SP10 2PA

28 October 2021

ANDOVER BAPTIST CHURCH

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2020

	Notes	Unrestricted funds £	Restricted funds £	31.12.20 Total funds £	31.12.19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	248,306	75,392	323,698	337,299
Charitable activities					
Administrative expenses	4	5,707	-	5,707	-
Investment income	3	<u>7,974</u>	<u>-</u>	<u>7,974</u>	<u>16,676</u>
Total		261,987	75,392	337,379	353,975
EXPENDITURE ON					
Charitable activities					
Administrative expenses	5	298,786	-	298,786	314,123
Mission & Charitable Giving		16,709	1,797	18,506	42,576
Total		<u>315,495</u>	<u>1,797</u>	<u>317,292</u>	<u>356,699</u>
NET INCOME/(EXPENDITURE)		(53,508)	73,595	20,087	(2,724)
Transfers between funds	16	<u>45,941</u>	<u>(45,941)</u>	<u>-</u>	<u>-</u>
Net movement in funds		(7,567)	27,654	20,087	(2,724)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>2,835,899</u>	<u>16,287</u>	<u>2,852,186</u>	<u>2,854,910</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>2,828,332</u></u>	<u><u>43,941</u></u>	<u><u>2,872,273</u></u>	<u><u>2,852,186</u></u>

The notes form part of these financial statements

ANDOVER BAPTIST CHURCH

BALANCE SHEET
31 December 2020

	Notes	Unrestricted funds £	Restricted funds £	31.12.20 Total funds £	31.12.19 Total funds £
FIXED ASSETS					
Tangible assets	11	3,036,812	-	3,036,812	3,055,746
CURRENT ASSETS					
Debtors	12	12,440	-	12,440	32,889
Cash at bank		<u>91,496</u>	<u>43,941</u>	<u>135,437</u>	<u>107,747</u>
		103,936	43,941	147,877	140,636
CREDITORS					
Amounts falling due within one year	13	<u>(51,618)</u>	-	<u>(51,618)</u>	<u>(74,927)</u>
NET CURRENT ASSETS		<u>52,318</u>	<u>43,941</u>	<u>96,259</u>	<u>65,709</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		3,089,130	43,941	3,133,071	3,121,455
CREDITORS					
Amounts falling due after more than one year	14	<u>(260,798)</u>	-	<u>(260,798)</u>	<u>(269,269)</u>
NET ASSETS		<u>2,828,332</u>	<u>43,941</u>	<u>2,872,273</u>	<u>2,852,186</u>
FUNDS					
Unrestricted funds	16			2,828,332	2,835,899
Restricted funds				<u>43,941</u>	<u>16,287</u>
TOTAL FUNDS				<u>2,872,273</u>	<u>2,852,186</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 21 October 2021 and were signed on its behalf by:

R J Kyte - Trustee

ANDOVER BAPTIST CHURCH

**CASH FLOW STATEMENT
for the Year Ended 31 December 2020**

	Notes	31.12.20 £	31.12.19 £
Cash flows from operating activities			
Cash generated from operations	1	43,395	6,153
Interest paid		(1,536)	(1,565)
Finance costs paid		<u>(67)</u>	<u>-</u>
Net cash provided by operating activities		<u>41,792</u>	<u>4,588</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(14,078)	(7,134)
Sale of tangible fixed assets		-	11,225
Interest received		<u>423</u>	<u>825</u>
Net cash (used in)/provided by investing activities		<u>(13,655)</u>	<u>4,916</u>
Cash flows from financing activities			
New loans in year		30,000	-
Loan repayments in year		<u>(30,447)</u>	<u>(38,428)</u>
Net cash used in financing activities		<u>(447)</u>	<u>(38,428)</u>
Change in cash and cash equivalents in the reporting period			
		27,690	(28,924)
Cash and cash equivalents at the beginning of the reporting period		<u>107,747</u>	<u>136,671</u>
Cash and cash equivalents at the end of the reporting period		<u><u>135,437</u></u>	<u><u>107,747</u></u>

The notes form part of these financial statements

ANDOVER BAPTIST CHURCH

NOTES TO THE CASH FLOW STATEMENT
for the Year Ended 31 December 2020

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.12.20 £	31.12.19 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	20,087	(2,724)
Adjustments for:		
Depreciation charges	33,012	33,479
Interest received	(423)	(825)
Interest paid	1,536	1,565
Finance costs	67	-
Decrease/(increase) in debtors	20,449	(6,150)
Decrease in creditors	<u>(31,333)</u>	<u>(19,192)</u>
Net cash provided by operations	<u><u>43,395</u></u>	<u><u>6,153</u></u>

2. ANALYSIS OF CHANGES IN NET DEBT

	At 1.1.20 £	Cash flow £	At 31.12.20 £
Net cash			
Cash at bank	<u>107,747</u>	<u>27,690</u>	<u>135,437</u>
	<u>107,747</u>	<u>27,690</u>	<u>135,437</u>
Debt			
Debts falling due within 1 year	(30,423)	(8,024)	(38,447)
Debts falling due after 1 year	<u>(269,269)</u>	<u>8,471</u>	<u>(260,798)</u>
	<u>(299,692)</u>	<u>447</u>	<u>(299,245)</u>
Total	<u><u>(191,945)</u></u>	<u><u>28,137</u></u>	<u><u>(163,808)</u></u>

ANDOVER BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 December 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Governance costs

This represents direct expenditure on the governance of the church, including the independent examination costs. Most of the management is carried out by volunteers and, hence is not included within the Statement of Financial Activities as there is no measurable costs attached to the volunteers for their services.

Tangible fixed assets

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

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

Computer equipment	- 33% on cost
Equipment & Fittings	- 25% on cost

The church premises are included in the balance sheet at 2006 insurance value plus refurbishment costs incurred between 2016 and 2018, because reliable cost information is not available. Valuation would incur significant costs which would be onerous compared with the additional benefit gained by the user of the accounts.

Depreciation has not been provided on the church premises because, in the opinion of the Trustees, the residual value of the assets is not less than the original cost price or insurance value.

Equipment with a purchase price of £1,000 or less is written off when the asset is acquired.

Taxation

The charity is exempt from 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.

Pension costs and other post-retirement benefits

The charity makes contributions to defined contribution pension schemes for its employees. Contributions are charged to the Statement of Financial Activities in the period to which they relate.

ANDOVER BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2020

2. DONATIONS AND LEGACIES

	31.12.20	31.12.19
	£	£
Donations	270,531	284,952
Tax refunds under Gift Aid	50,952	45,867
Income from activities	<u>2,215</u>	<u>6,480</u>
	<u>323,698</u>	<u>337,299</u>

3. INVESTMENT INCOME

	31.12.20	31.12.19
	£	£
Rents received	7,551	15,851
Deposit account interest	<u>423</u>	<u>825</u>
	<u>7,974</u>	<u>16,676</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.12.20	31.12.19
		£	£
Grants	Administrative expenses	<u>5,707</u>	<u>-</u>

Grants received, included in the above, are as follows:

	31.12.20	31.12.19
	£	£
Furlough	<u>5,707</u>	<u>-</u>

5. CHARITABLE EXPENDITURE

	Direct Costs	Grant funding of activities (see note 6)	Support costs (see note 7)	Totals
	£	£	£	£
Administrative expenses	295,587	-	3,199	298,786
Mission & Charitable Giving	<u>-</u>	<u>18,506</u>	<u>-</u>	<u>18,506</u>
	<u>295,587</u>	<u>18,506</u>	<u>3,199</u>	<u>317,292</u>

6. GRANTS PAYABLE

	Unrestricted	Restricted	2020	2019
	£	£	£	£
Home Mission	3,135	-	3,135	12,540
BMS World Mission	3,135	-	3,135	12,540
The Vine Trust	648	-	648	648
Jim Harries - Kenya	5,550	-	5,550	5,309
Helen Stainsby - Poland	3,400	-	3,400	3,400
Harvest offering	-	-	-	3,750
Christmas offering	-	-	-	816
Other donations under £1,000	841	1,797	2,638	3,573
	<u>16,709</u>	<u>1,797</u>	<u>18,506</u>	<u>42,576</u>

ANDOVER BAPTIST CHURCH

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2020**

7. SUPPORT COSTS

	Governance costs
	£
Administrative expenses	<u>3,199</u>

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

	31.12.20 Administrative expenses £	31.12.19 Total activities £
Bookkeeping costs	2,179	2,067
Independent Examination fees	<u>1,020</u>	<u>900</u>
	<u>3,199</u>	<u>2,967</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

Remuneration is authorized under section 20 of the Constitution in respect of the Ministers and other employees who are also trustees. They may receive reasonable remuneration for their employment in the service of the church notwithstanding that they are trustees of the church. In the year £116,288 (2019: £99,940) was paid in respect of salaries and pension contributions to four of the Trustees including the three Ministers who also lived in accommodation rented by the church at a cost of £25,460.

Trustees' expenses

No sums were reimbursed to the Trustees for their work as Trustees (2018 none).

9. STAFF COSTS

	31.12.20 £	31.12.19 £
Wages and salaries	196,131	182,751
Social security costs	7,420	7,449
Other pension costs	6,204	5,806
	----- <u>209,755</u>	----- <u>196,006</u>

The average monthly number of employees during the year was as follows:

	31.12.20	31.12.19
Ministry	4	4
Support and Administration	<u>2</u>	<u>2</u>
	<u>6</u>	<u>6</u>

No employees received emoluments in excess of £60,000.

ANDOVER BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2020

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	277,213	60,086	337,299
Investment income	<u>16,676</u>	<u>-</u>	<u>16,676</u>
Total	293,889	60,086	353,975
EXPENDITURE ON			
Charitable activities			
Administrative expenses	312,430	1,693	314,123
Mission & Charitable Giving	36,085	6,491	42,576
Total	<u>348,515</u>	<u>8,184</u>	<u>356,699</u>
NET INCOME/(EXPENDITURE)	(54,626)	51,902	(2,724)
Transfers between funds	<u>39,864</u>	<u>(39,864)</u>	<u>-</u>
Net movement in funds	(14,762)	12,038	(2,724)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>2,850,661</u>	<u>4,249</u>	<u>2,854,910</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>2,835,899</u></u>	<u><u>16,287</u></u>	<u><u>2,852,186</u></u>

11. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Computer equipment £	Totals £
COST				
At 1 January 2020	2,991,609	135,774	5,107	3,132,490
Additions	<u>-</u>	<u>850</u>	<u>13,228</u>	<u>14,078</u>
At 31 December 2020	<u>2,991,609</u>	<u>136,624</u>	<u>18,335</u>	<u>3,146,568</u>
DEPRECIATION				
At 1 January 2020	-	73,045	3,699	76,744
Charge for year	<u>-</u>	<u>30,378</u>	<u>2,634</u>	<u>33,012</u>
At 31 December 2020	<u>-</u>	<u>103,423</u>	<u>6,333</u>	<u>109,756</u>
NET BOOK VALUE				
At 31 December 2020	<u>2,991,609</u>	<u>33,201</u>	<u>12,002</u>	<u>3,036,812</u>
At 31 December 2019	<u>2,991,609</u>	<u>62,729</u>	<u>1,408</u>	<u>3,055,746</u>

ANDOVER BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2020

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.12.20	31.12.19
	£	£
Trade debtors	214	433
Tax refund due	3,720	21,745
Other debtors and prepayments	<u>8,506</u>	<u>10,711</u>
	<u>12,440</u>	<u>32,889</u>
13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.12.20	31.12.19
	£	£
Other loans (see note 15)	38,447	30,423
Trade creditors	8,284	34,127
Social security and other taxes	2,847	3,104
Other creditors	542	4,042
Other Creditors and Accruals	<u>1,498</u>	<u>3,231</u>
	<u>51,618</u>	<u>74,927</u>
14. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR	31.12.20	31.12.19
	£	£
Other loans (see note 15)	<u>260,798</u>	<u>269,269</u>
15. LOANS		
An analysis of the maturity of loans is given below:		
	31.12.20	31.12.19
	£	£
Amounts falling due within one year on demand:		
Other loans	<u>38,447</u>	<u>30,423</u>
Amounts falling due between two and five years:		
Other loans - 2-5 years	<u>152,129</u>	<u>160,600</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Other loans more 5yrs instal	108,669	108,669

ANDOVER BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2020

16. MOVEMENT IN FUNDS

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
Unrestricted funds				
General fund	2,834,316	(53,508)	45,941	2,826,749
Mission and charitable giving	<u>1,583</u>	<u>-</u>	<u>-</u>	<u>1,583</u>
	2,835,899	(53,508)	45,941	2,828,332
Restricted funds				
Building Fund	2,629	54,079	(31,863)	24,845
Specific giving for Missions	1,772	150	-	1,922
Ladies Fellowship	843	(539)	-	304
Benevolent Fund	3,543	(1,008)	-	2,535
Environment	7,500	-	-	7,500
Livestream	<u>-</u>	<u>20,913</u>	<u>(14,078)</u>	<u>6,835</u>
	<u>16,287</u>	<u>73,595</u>	<u>(45,941)</u>	<u>43,941</u>
TOTAL FUNDS	<u>2,852,186</u>	<u>20,087</u>	<u>-</u>	<u>2,872,273</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	261,987	(315,495)	(53,508)
Restricted funds			
Building Fund	54,079	-	54,079
Specific giving for Missions	150	-	150
Ladies Fellowship	-	(539)	(539)
Benevolent Fund	250	(1,258)	(1,008)
Livestream	<u>20,913</u>	<u>-</u>	<u>20,913</u>
	<u>75,392</u>	<u>(1,797)</u>	<u>73,595</u>
TOTAL FUNDS	<u>337,379</u>	<u>(317,292)</u>	<u>20,087</u>

ANDOVER BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2020

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	Transfers between funds £	At 31.12.19 £
Unrestricted funds				
General fund	2,841,797	(47,345)	39,864	2,834,316
Mission and charitable giving	1,583	-	-	1,583
Designated Youth Fund	<u>7,281</u>	<u>(7,281)</u>	<u>-</u>	<u>-</u>
	2,850,661	(54,626)	39,864	2,835,899
Restricted funds				
Building Fund	-	42,493	(39,864)	2,629
Specific giving for Missions	1,772	-	-	1,772
Ladies Fellowship	759	84	-	843
Benevolent Fund	1,718	1,825	-	3,543
Environment	<u>-</u>	<u>7,500</u>	<u>-</u>	<u>7,500</u>
	<u>4,249</u>	<u>51,902</u>	<u>(39,864)</u>	<u>16,287</u>
TOTAL FUNDS	<u>2,854,910</u>	<u>(2,724)</u>	<u>-</u>	<u>2,852,186</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	293,889	(341,234)	(47,345)
Designated Youth Fund	<u>-</u>	<u>(7,281)</u>	<u>(7,281)</u>
	293,889	(348,515)	(54,626)
Restricted funds			
Building Fund	43,933	(1,440)	42,493
Specific giving for Missions	4,566	(4,566)	-
Ladies Fellowship	2,087	(2,003)	84
Benevolent Fund	2,000	(175)	1,825
Environment	<u>7,500</u>	<u>-</u>	<u>7,500</u>
	<u>60,086</u>	<u>(8,184)</u>	<u>51,902</u>
TOTAL FUNDS	<u>353,975</u>	<u>(356,699)</u>	<u>(2,724)</u>

The restricted Building Fund was set up in 2016 to receive specific gifts for the ongoing building refurbishment project which commenced in April 2017 and was completed in the first quarter of 2018.

This fund will continue for the next 9 years as the church is committed to repayment of loans and mortgages over the period to 2029 which totalled £299,245 at the year end. All loan repayments and interest paid out in each year are transferred from the building fund to the general fund - the amount in 2020 was £31,863. During 2021 total loan repayments of £38,447 and interest are due to be made and in 2022, the church has repayments due of £53,447.

The Livestream Fund commenced in October 2020 for the purpose of purchasing equipment to enable better communication to church members and to a wider community both during the pandemic and continuing in the future. Total funds of £20,913 were received in the year and £14,078 utilized in the year.

The Specific Giving for Missions fund relates to amounts received for individual Mission projects which had not yet been passed onto the relevant donees at the year end.

All other restricted funds are those held by small groups which operate their finances independently of the church but whose activities and aims are part of those of the church.

ANDOVER BAPTIST CHURCH

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2020**

16. MOVEMENT IN FUNDS - continued

Transfers between funds

Total restricted building funds (of £54,079 were received during the year of which £31,863 was used to repay loans. Transfers of £31,863 have, therefore, been made from the Building Fund to the General Fund in respect of these loan repayments.

Additions to the fixed assets purchased from the Livestream Fund do not show as Expenditure on the accounts, as the items are on the balance sheet. Transfers of £14,078 have, therefore, been made from the Livestream Fund to the General Fund.

17. EMPLOYEE BENEFIT OBLIGATIONS

Pension contributions are paid to defined contribution pension schemes on behalf of the minister and other employees. The total pension cost for the Church was £6,204 (note 9) (2019 - £5,806). No contributions were outstanding at the Balance Sheet date.

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.