

**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  
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**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.

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

		Unrestricted funds £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
	Notes				
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	278,217	22,137	300,354	562,711
Investment income	3	33,355	-	33,355	21,843
<b>Total</b>		<u>311,572</u>	<u>22,137</u>	<u>333,709</u>	<u>584,554</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	4				
Administrative expenses		339,308	-	339,308	309,664
Mission & Charitable Giving		12,364	15,828	28,192	50,690
<b>Total</b>		<u>351,672</u>	<u>15,828</u>	<u>367,500</u>	<u>360,354</u>
<b>NET INCOME/(EXPENDITURE)</b>		(40,100)	6,309	(33,791)	224,200
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		3,112,202	8,770	3,120,972	2,896,772
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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**  
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**BALANCE SHEET**  
**31 December 2023**

	Notes	Unrestricted funds £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	10	3,002,795	-	3,002,795	3,006,519
<b>CURRENT ASSETS</b>					
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>
<b>CREDITORS</b>					
Amounts falling due within one year	12	(8,787)	(4,474)	(13,261)	(13,335)
<b>NET CURRENT ASSETS</b>		<u>69,307</u>	<u>15,079</u>	<u>84,386</u>	<u>114,453</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		3,072,102	15,079	3,087,181	3,120,972
<b>NET ASSETS</b>		<u>3,072,102</u>	<u>15,079</u>	<u>3,087,181</u>	<u>3,120,972</u>
<b>FUNDS</b>	13				
Unrestricted funds				3,072,102	3,112,202
Restricted funds				<u>15,079</u>	<u>8,770</u>
<b>TOTAL FUNDS</b>				<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  
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**CASH FLOW STATEMENT  
for the Year Ended 31 December 2023**

	Notes	31.12.23 £	31.12.22 £
<b>Cash flows from operating activities</b>			
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>
<b>Cash flows from investing activities</b>			
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>
<b>Cash flows from financing activities</b>			
Loan repayments in year		-	(261,167)
Net cash provided by/(used in) financing activities		<u>-</u>	<u>(261,167)</u>
		<u></u>	<u></u>
<b>Change in cash and cash equivalents in the reporting period</b>		(28,238)	(38,319)
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>103,652</u>	<u>141,971</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>75,414</u></u>	<u><u>103,652</u></u>

The notes form part of these financial statements

**ANDOVER COMMUNITY CHURCH  
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**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 £
<b>Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)</b>	(33,791)	224,200
<b>Adjustments for:</b>		
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
<b>Net cash (used in)/provided by operations</b>	<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 £
<b>Net cash</b>			
Cash at bank	103,652	(28,238)	75,414
	<u>103,652</u>	<u>(28,238)</u>	<u>75,414</u>
<b>Total</b>	<u>103,652</u>	<u>(28,238)</u>	<u>75,414</u>

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

**6. SUPPORT COSTS**

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

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

	31.12.23 Administrative expenses £	31.12.22 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  
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**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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	504,947	57,764	562,711
Investment income	21,843	-	21,843
<b>Total</b>	<b>526,790</b>	<b>57,764</b>	<b>584,554</b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Administrative expenses	309,664	-	309,664
Mission & Charitable Giving	32,931	17,759	50,690
<b>Total</b>	<b>342,595</b>	<b>17,759</b>	<b>360,354</b>
<b>NET INCOME</b>	<b>184,195</b>	<b>40,005</b>	<b>224,200</b>
<b>Transfers between funds</b>	<b>56,413</b>	<b>(56,413)</b>	<b>-</b>
<b>Net movement in funds</b>	<b>240,608</b>	<b>(16,408)</b>	<b>224,200</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	2,871,593	25,179	2,896,772
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>3,112,201</b>	<b>8,771</b>	<b>3,120,972</b>

**10. TANGIBLE FIXED ASSETS**

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

**ANDOVER COMMUNITY CHURCH  
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**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 £
<b>Unrestricted funds</b>			
General fund	3,112,202	(40,100)	3,072,102
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	311,572	(351,672)	(40,100)
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<u>333,709</u>	<u>(367,500)</u>	<u>(33,791)</u>



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**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 £
<b>Unrestricted funds</b>				
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>
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<u>2,896,772</u>	<u>224,200</u>	<u>-</u>	<u>3,120,972</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
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>
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<u>584,554</u>	<u>(360,354)</u>	<u>224,200</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.

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**NOTES TO THE FINANCIAL STATEMENTS - continued  
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**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,