
Registered Company No. 06874524 (Registered in England & Wales)
Registered Charity No. 1132169

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 April 2022
For
Bicester Christian Action Limited

APS Accountancy
4 Cromwell Court
New Street
Aylesbury
Bucks HP20 2PB

Contents of the Financial Statements for the Year Ended 30 April 2022

Table of Contents

Report of the Trustees	1
Independent Examiners Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to Financial Statements	11

Bicester Christian Action Trustees Annual Report 2021/2022

Bicester Christian Action Limited (“BCA”)

Report of the Trustees for the Year Ended 30 April 2022

The trustees, who are also directors of BCA for the purposes of the Companies Act 2006, present their report for the year ended 30 April 2022.

The financial statements, prepared in accordance with the accounting policies set out in Note 2 to the financial statements, comply with the Charities Act 2011 and have adopted the provisions of the Statement of Recommended Practice (SORP) “Accounting and Reporting of Charities” in accordance with the Financial Reporting Statement applicable in the UK (FRS102) effective January 2015.

OBJECTIVES AND ACTIVITIES

Objectives and Aims

The charity’s formal objectives are to undertake any purpose that is charitable according to the law of England and Wales for the benefit of the public, in particular but not exclusively:

- a) the relief of financial hardship, poverty and distress,
- b) the advancement of education and training,
- c) to advance in life and relieve needs of young people through:
 - the provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life;
 - the provision of support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.

As part of its activities the charity runs Bicester Food Bank, Bicester Street Pastors, Bicester Refugee Support Group and Shine Family Learning.

Bicester Christian Action (BCA) was established by a group of Bicester-based Christian churches to tackle the practical issues of poverty, alienation and isolation within the community. It is rooted in the biblical themes of justice and fairness for the poor and dispossessed in society. BCA exists to tackle those issues that the community of churches deem best tackled outside the normal denominational and parish structures. Its projects and activities are of a practical and pragmatic nature.

The Board look to the local churches for guidance, inspiration and support. This support is spiritual, emotional, and resource based. The churches view BCA as an alternative way of delivering or realising a vision God has laid on them. BCA works collaboratively with the individual churches in order to achieve the goals that have been set.

Bicester Christian Action Trustees Annual Report 2021/2022

Significant Activities

The continuing Covid19 pandemic has created ongoing challenges during 2021/2022. All of our projects have modified their operations in order to comply with Covid19 regulations.

The charity has run the Bicester Food Bank since 2009. The Food Bank is available to clients 5 days a week. The demand for Food Bank services in 2021/2022 has fallen back from the peak seen during the first lock downs. Food distributed was 17,352 kilograms against 31,225 kilograms in the previous year. Food donations have also decreased during the year to 25,019 kilograms from 33,038 kilograms. This represents a 25% decline. This decline is not a worry as donations still exceed demand and are still above the donation levels pre-pandemic. The Food Bank has settled well into the new premises, now called “The Beacon”. During the year Emma Salisbury took over as project manager from Janet Ray.

On 1 June 2022 Janet Ray, the founder of the Bicester Food Bank in 2006, was awarded the British Empire Medal in the Queen's Birthday Honours for her work at the Food Bank since 2007.

The operations of the Bicester Street Pastors operations were suspended in April 2020 as many of the volunteers had direct connections to the NHS. These operations, provided in Bicester during the weekends since 2012, are aimed at ensuring the safety of young adults who are out late at night. The patrols were welcomed by the local community and viewed as a great success by the Police, Entertainment Outlets and individuals being helped. Oxfordshire County Council supported this initiative with an annual grant.

We noted in last year's report that we would assess how and when Street Pastors operations could be restarted during 2021/2022. This assessment turned into an overall review of the project involving the Street Pastor group, Churches in Bicester, and BCA Trustees. The conclusion of the review was that due to social changes, partly brought on by the pandemic, the project's relevance to Bicester was less clear than what it once was. Due to more urgent requirements, it was concluded that the project would remain suspended for the foreseeable future.

BCA manages the Bicester Refugee Group, which supports refugees placed in the Bicester area, working in conjunction with the Cherwell District Council and many local churches. The group have been actively supporting refugee families as they settle in the Bicester area, through the provision of furnishings, bedding, and other household goods. They assist in the preparation and decoration of the new home, and provide support such as broadband and PCs. They arrange family and group outings and can provide limited emergency financial support. Up to the end of April 2021 five Syrian families had settled in the town. Over the past year the remit of the group has expanded to include refugees from Hong Kong, Afghanistan, and Ukraine.

Bicester Christian Action Trustees Annual Report 2021/2022

Within the framework provided by the national charity Hope into Action, BCA has managed a specific property dedicated to housing a Syrian refugee family in the local area. Rent is now paid by the tenant.

Since 2019, BCA has been responsible for the Shine initiative which runs parenting courses within the local community. The courses are adapted from nationally recognised models and delivered by professionally qualified staff. During 2021/2022 the team ran four parenting courses in the Bicester Area.

FINANCIAL REVIEW

Income for the year was £132,732 (2021: £171,050). This decrease was largely due to the non-recurring grants of £37,000 received in 2020/21 for the fit-out of The Beacon. However, the income specifically for the Food Bank increased significantly in the year.

Expenditure for 2021/2022 was £49,975 (2021: £159,337). This decrease was caused by a number of factors:

- The 2020/2021 fit-out of The Beacon cost £71,000 which was a non-recurring item
- The 2020/2021 cost of £13,500 for fixtures, fittings and equipment for The Beacon was a non-recurring item
- Value of food distributed dropped by £14,000 approximately
- Charitable activities financial costs dropped by £17,500

Financial donations and grants decreased to £107,712 (2021: £138,012). Donations in kind decreased to £25,019 (2021: £33,038). Donations in kind are principally made up of food donations which are valued at a notional £1 per kilo.

Financial costs were £32,624 (2021: £120,317 including approximately £90,000 in one-off costs) with costs in kind being valued at £17,352 (2021: £31,770). Costs in kind are food and other services that are distributed free of charge but nevertheless have a financial value and are recorded as such.

Reserves Policy

The Charity aims to hold 9 months of financial reserves in its accounts. We are pleased to report that with financial reserves of £152,488 (2021: £77,499), the charity holds in excess of 12 months expected financial operating costs in its reserves. The Charity is confident of continuing to meet the nine months reserves target at the end of 2022/2023.

Bicester Christian Action Trustees Annual Report 2021/2022

Funds are currently held in a central admin account and in project admin/operating accounts. No cash balances are maintained. As part of its normal activities the trustees review the banking arrangements on a regular basis.

FUTURE DEVELOPMENTS

Future development of the charity will be agreed with the sponsoring churches as a whole.

The charity signed a 10-year lease on new premises ("The Beacon"), the first five years being rent free, with the lease beginning in March 2020. The Beacon is the principal location for the Bicester Food Bank and the use of The Beacon for other activities is increasing.

The Bicester Food Bank remains BCA's principal project and there are plans to expand the work:

- To reach more remote villages near Bicester, where possible clients may not have access to transport
- To run a trial of providing vouchers for fresh food from a local butcher and local fishmonger
- To investigate the provision of slow cookers to clients to help them reduce their energy bills

The Hope into Action house project is planned to run until July 2023 and the future of this will be reviewed in the year 2022-23.

The future of the Shine project is in doubt as various key members have either moved away from the area recently or are planning to move away; consequently BCA is currently reviewing whether a new leadership team can be put in place.

The work of the Refugee Group has increased significantly and the indications are that this will continue.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

BCA is a company limited by guarantee and an independent charity with a Board of Trustees. The Memorandum and Articles of Association were incorporated on 8 April 2009 and amended by Special Resolution on 23 September 2009.

Bicester Christian Action Trustees Annual Report 2021/2022

Organisational Structure

The management of the charity is carried out by the Trustees assisted by project managers who are appointed to run the various active projects. The project managers are responsible for the week to week operations of their allotted activity and report back to the trustees through formal reports and informal discussions. Where appropriate, individual projects may have their own management committee to deal with the day-to-day operations of the project. Such committees are made up of one or more Trustees, a project manager, appropriate external representatives and other relevant individuals. The Trustees meet regularly with each other and with the active project managers.

All financial payments are subject to dual authorisation, including online payments. The Refugee Group are authorized to make payments themselves from their restricted funds; all other payments are made by the BCA treasurer with an additional trustee authorization.

Recruitment and Appointment of New Trustees

The trustees are nominated by the participating churches. Trustees are nominated with reference to the skills they possess, and the overall skill profile required by the Board of Trustees. The management style is collegiate and supportive whilst dealing clearly and firmly with issues of conflict arising from its activities. The Board is responsible for marketing/public relations, fund raising, financial management, business planning as well as the strategic management of the activities under its control.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company Number

06874524 (Registered in England & Wales)

Registered Charity Number

1132169

Registered Office

Holly Tree House
Ardley Road
Middleton Stoney
Oxfordshire
OX25 4AD

Bicester Christian Action Trustees Annual Report 2021/2022

Principal Place of Business

The Beacon
Wesley Lane
Bicester
Oxfordshire
OX26 6JU

Trustees


Matthew Clements
James Dunne
Alex Eames (resigned September 2021)
Janet Marshall
Diana Pettifer
Susan Rand
Nicholas St John (from September 2021)

Independent Examiner

APS Accountancy
4 Cromwell Court
New Street
Aylesbury
Bucks HP20 2PB

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

Approved by order of the board of Trustees on 09/03/2022 and signed on its behalf by


James Dunne, Chair

Bicester Christian Action Ltd

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
For the Year Ended 30 April 2022

Income	Notes	Unrestricted	Restricted	Total 2022	Prior Year
Cash Income					
Donations & Grants		18,392	85,248	103,640	128,216
Charitable Activities		9,796	100	9,896	9,796
Total Cash Income	3	28,189	85,348	113,536	138,012
Non-cash Income					
Food Donations	2	0	25,019	25,019	33,038
Total Income		28,189	110,367	138,555	171,050
Expenditure					
Cash Expenditure					
Charitable Activities	5	18,691	10,709	29,400	48,591
Support		991	652	1,643	845
Westbury Court Fit-out	6	0	0	0	70,881
Total Cash Expenditure	4	19,682	11,361	31,044	120,317
Non-cash out					
Food Distributed	2	0	17,376	17,376	31,770
Depreciation	2	500	0	500	500
Lease deposit written off	7	0	0	0	7,250
Total		500	17,376	17,876	39,520
Total resources used		20,182	28,737	48,920	159,837
Net Incoming / Outgoing Resources		8,006	81,629	89,635	11,213
Fund Transfers In		7,000	3,668	10,668	55,847
Fund Transfers Out		10,668	0	10,668	55,847
Net Movement of Funds		4,338	85,297	89,635	11,213
Total Funds Brought Forward		36,111	55,485	91,595	80,382
Total Funds Carried Forward		40,449	140,782	181,231	91,595

Bicester Christian Action Ltd

Balance Sheet

For the Year Ended 30 April 2022

	Notes	Unrestricted	Restricted	Total 2022	Prior Year 2021
FIXED ASSETS					
Tangible Assets	2	5,500	0	5,500	6,000
CURRENT ASSETS					
Debtors	5,12	3,308	4,616	7,923	0
Food Stocks	2	0	15,739	15,739	8,096
Cash at bank		<u>32,061</u>	<u>120,427</u>	<u>152,488</u>	<u>77,499</u>
		35,369	140,782	176,151	85,595
CREDITORS					
Amounts falling due in one year	13	420	0	420	0
NET CURRENT ASSETS		40,869	140,782	181,651	91,595
TOTAL ASSETS LESS CURRENT LIABILITIES		40,449	140,782	181,231	91,595
NET ASSETS/(LIABILITIES)		40,449	140,782	181,231	91,595
Funds:					
General (Unrestricted)		18,280	0	18,280	14,324
HIA House (Designated)		8,413	0	8,413	6,587
The Beacon (Designated)		2,496	0	2,496	415
Counselling Services (Designated)		55	0	55	55
BRG Reserve (Designated)		0	0	0	2,952
Bicester Refugee Group (Restricted)		0	5,127	5,127	716
SHINE Family Learning Hub (Designated)		4,343	0	4,343	4,149
Bicester Street Pastors (Designated)		6,862	0	6,862	6,912
Bicester Food Bank (Restricted)		0	97,705	97,705	28,224
Food Bank Reserve Fund (Restricted)		<u>0</u>	<u>37,950</u>	<u>37,950</u>	<u>27,260</u>
Total Funds		40,449	140,782	181,231	91,595

Bicester Christian Action Ltd

Balance Sheet

For the Year Ended 30 April 2022

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year 2021-22

The members have not required the company to obtain an audit of its financial activities for the year 2021-22 under Section 476 of the Companies Act 2006

The trustees acknowledge their responsibilities for:

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements that give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 394 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements so far as applicable to the charitable company

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

The financial statements were approved by the Board of Trustees and authorised for issue on

9/08/2022 and were signed on its behalf by



James Dunne, Trustee

Bicester Christian Action Ltd

Notes to the Financial Statements

For the Year Ended 30 April 2022

1. GENERAL INFORMATION

The charity is a registered charity in England and Wales (Number 1132169) and also a private limited company, limited by guarantee (Number 06874524). The registered office is Holly Tree House, Ardley Road, Middleton Stoney, OX25 4AD.

The financial statements are presented in Sterling which is also the functional currency of the charity.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP '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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

Going concern

The public response to the COVID-19 pandemic resulted in a considerable increase in donations of cash and food to the Charity which has resulted in a large increase in reserves. Consequently the Trustees have concluded that there is no material uncertainty arising from the pandemic and that they can continue to adopt the going concern basis in preparing the annual report and accounts.

Financial Reporting Standard 102 – reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirements of paragraphs 11.42, 11.44, 11.45, 11.47, 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of paragraphs 12.26, 12.27, 12.29(a), 12.29(b) and 12.29A

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. The same recognition criterion is applied to bank interest receivable throughout the period.

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 then 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 that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible Fixed Assets

Depreciation of the vehicle is provided at £500 per annum in order to reduce the vehicle value to its scrap value over its estimated useful life.

Taxation

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

Fund accounting

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

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

Debtors

Debtors are recognised at the settlement amount due and prepayments are valued at the amount paid.

Creditors and Provisions

Creditors and Provisions are recognised where the company has a present obligation resulting from a past event that will probably result in transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Donations and Grants

Grants are accounted under the accruals model as permitted under FRS 102. Donations and grants include all voluntary income, including Gift Aid repayments from HMRC. The deferred element of grants is included under creditors as deferred income. Grants of a revenue nature are recognised in the Statement of Financial Activities in the same period as the related expenditure.

Food Donations, distribution and stocks

Donations and distribution of food are accounted for by weight at a notional value of £1 per kilo in accordance with guidance from the Trussell Trust. These sums are included in the income and expenditure statements as Restricted sums.

3. CASH INCOME BREAKDOWN

	Unrestricted	Restricted
Donations and grants	16,701	65,209
Gift Aid and GASDS tax reclaimed	384	15,423
Gift Aid and GASDS to be reclaimed	1,308	4,616
HIA House Rental	9,796	
Event		100
Totals	28,189	85,348

Some tax was reclaimed in 2021-22 for previous years which had not been accrued previously.

4. CASH EXPENDITURE BREAKDOWN

	Unrestricted	Restricted
General - Miscellaneous	107	
General - Examination of Accounts	420	
General - Insurance	529	
General - Loans	2,000	
Foodbank Equipment & Consumables		1,992
Foodbank Storage		3,264
Foodbank Vehicle		2,211
Foodbank Admin & General		715
SHINE Course Expenses	3,113	
Refugee Group Vouchers etc		2,997
Refugee House		182
HIA House Maintenance	1,831	
HIA House Rental Premium	5,320	
HIA House Insurance etc	819	
Christmas Toys Vouchers	2,625	
The Beacon Telephone	522	
The Beacon Electricity	3,137	
The Beacon Maintenance	486	
The Beacon Insurance	774	
Totals	21,682	11,361

5. CHARITABLE ACTIVITIES

Income

The unrestricted charitable activity was rental income from the "Hope Into Action" house which is rented to a Syrian refugee family. This building is owned by a separate local trust set up for this purpose; the financial operations of the trust are conducted through BCA.

Expenditure

Expenditure on charitable activities includes two loans of £1,000 each, made to Syrian refugees, repayable at £50/month.

6. WESTBURY COURT FIT-OUT

The fit-out of Westbury Court ("The Beacon") was a one-off cost and the work was completed in 2020.

7. LEASE DEPOSIT

The lease deposit on the previous premises in Market Place, Bicester was written off in 2020, having been used to pay the end of lease repairs and re-decoration to that property. There is no deposit on the current property ("The Beacon") which has been provided rent free for five years from December 2020.

8. FUND TRANSFERS

There was a fund transfer of £3,811.81 to convert the Refugee Fund to be Restricted from 1 May 2021 rather than Designated as before.

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2022, nor for the year ended 30 April 2021.

There were no trustees' expenses paid for the year ended 30 April 2022, nor for the year ended 30 April 2021.

10. STAFF COSTS

The charity employs no paid staff; all staff (mainly at the Foodbank) are unpaid volunteers.

11. TANGIBLE FIXED ASSETS

	Van
Cost as at 1 Feb 2019	7000
Depreciation at 30 April 2021	1000
Depreciation at 30 April 2022	1500
Net Book Value at 30 April 2022	5500
Net Book Value at 30 April 2021	6000

12. DEBTORS: AMOUNTS FALLING DUE IN ONE YEAR

Debtors	Unrestricted	Restricted	Total 2022	Prior Year 2021
HMRC	1,308	4,616	5,923	0
Loans made	2,000	0	2,000	0
Total	3,308	4,616	7,923	0

13. CREDITORS FALLING DUE WITH ONE YEAR

	Unrestricted	Restricted	Total 2022	Prior Year 2021
Independent Examination				
Fee	420	0	420	0
Total	420	0	420	0

14. CASH AT BANK AND IN HAND

	2022			Prior Year 2021
	Unrestricted	Restricted	Total 2022	
Cash in hand	0	0	0	
Cash not yet banked	0	0	0	
Bank Current Account	32061	120427	152488	77499
Total	32061	120427	152488	77499