
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 2023
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 2023

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Bicester Christian Action Limited (“BCA”)

Report of the Trustees for the Year Ended 30 April 2023

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 2023.

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;
 - 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.

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.

Significant Activities

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 2022/2023 has increased significantly; food distributed was 39,292 kilograms against 17,352 kilograms in the previous year. Food donations have also increased during the year to 36,427 kilograms from 25,019 kilograms, which represents a 46% increase. A further 333 kilograms were purchased.

The expansion of the work by providing vouchers for fresh food from a local butcher is now established; to help a reduction in energy bills, the first slow cookers have been provided to clients who have attended a course in their use. Emma Salisbury remains the Foodbank project manager.

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 remain suspended since April 2020. These operations, provided in Bicester during the weekends since 2012, were 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. A review in 2021/2022 concluded that this 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. The remit of the group now includes refugees from Syria, Hong Kong, Afghanistan, and Ukraine.

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. During 2023 the Syrian family will move into council accommodation and be replaced by two small Ukrainian families. This will mean that a new agreement will be signed between HIA and BCA to cover the period of support for the Ukrainian families.

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

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delivered by professionally qualified staff. During 2022/2023 the team ran two parenting courses in the Bicester Area.

During 2022/2023 the charity has run a joint project with Bicester Methodist Church. The project, a community café, is known as the Open Doors Café. It seeks to be a place of nurture, support, and calm in a difficult world. It offers a place of physical warmth and comfort along with good quality food and drinks. It seeks to create an environment where loneliness and isolation are alleviated, friendships are created and developed, and a place of safety and comfort is experienced. Customers are welcomed to come and go as they please. Financial or social status present no barrier to participation. Neither will membership or non-membership of particular minority groups. Those with special needs will be catered for as long as it can be done safely within the limitations of the building and the capabilities of the volunteer staff. The Café will become wholly managed by BCA during 2023/2024.

FINANCIAL REVIEW

Total income for 2022/2023 was £140,231 (2022: £138,555) and total expenditure increased to £101,002 (2022: £48,920), giving a net surplus for the year of £39,229 (2022: £89,636).

Financial donations and grants decreased to £103,971 (2022: £113,536). Donations in kind increased to £36,260 (2022: £25,019). Donations in kind are principally made up of food donations which are valued at a notional £1 per kilo.

Financial costs were £59,812 (2022: £31,043); the increase was largely due to additional direct expense in the purchase of food and vouchers for Food Bank clients. Costs in kind were valued at £41,190 (2022: £17,876). 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 liquid financial reserves of £196,270 (2022: £152,488), 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.

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.

In 2022/23, deposit and investment accounts were opened with CCLA in order to obtain better income from the existing reserves.

FUTURE DEVELOPMENTS

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

The charity has 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. Over the last 12 months. Its operations have extended to include Saturday morning opening and expand links with other charities

The Hope into Action house project is planned to run until July 2023. After this date the project will move from supporting Syrian refugees to supporting Ukrainian refugees. The project will continue with new investors and new tenants in the same house. The property will require modifications in order to support two small families rather than one large family.

The Shine project is suspended pending new organisers being recruited. The remaining funding is being used to run one off courses.

The work of the Refugee Group has increased significantly and the indications are that this will continue. The project supports Syrian, Afghan, and Ukrainian refugees and has had some contact with those from Hong Kong.

During 2022/2023 the charity has run a joint project with Bicester Methodist Church. The project, a community café, will become wholly managed by BCA during 2023/2024.

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.

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

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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 authorization, 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.

Bicester Christian Action Trustees Annual Report 2022/2023

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

Principal Place of Business

The Beacon
Wesley Lane
Bicester
Oxfordshire
OX26 6JU

Trustees: Matthew Clements
James Dunne
Janet Marshall (resigned 2022)
Diana Pettifer
Susan Rand
Nicholas St John

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 6th July 2023 and signed on its behalf by



James Dunne, Chair

Independent examiner's report to the trustees of Bicester Christian Action Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Daniel Drury FCCA
APS Accountancy Limited
4 Cromwell Court
New Street
Aylesbury
Buckinghamshire
HP20 2PB

Date: 17/8/23

Bicester Christian Action

	Notes	Unrestricted	2023 Restricted	Total	2022 Total
Incoming Resources					
Cash Income					
Donations & Legacies	2	4,427	88,450	92,877	103,640
Charitable Activities		9,796	1,298	11,094	9,896
Total Cash Income	3	14,223	89,748	103,971	113,536
Non-Cash Income					
Food donations	2	0	36,260	36,260	25,019
Total Incoming Resources		14,223	126,008	140,231	138,555
Resources Used					
Cash Expenditure					
Charitable Activities	5	10,041	36,016	46,057	29,400
Support		3,361	10,394	13,755	1,643
Total Cash Expenditure	4	13,403	46,410	59,812	31,043
Non-Cash Expenditure					
Food Donations	2	0	40,690	40,690	17,376
Depreciation		0	500	500	500
Total		0	41,190	41,190	17,876
Total Resources Used		13,403	87,599	101,002	48,919
Net Incoming/Outgoing Resources		820	38,409	39,229	89,636
Fund Transfers In	7	8,691	6,000	14,691	10,668
Fund Transfers Out		13,495	1,196	14,691	10,668
Net Movement of Funds		-3,983	43,213	39,229	89,636
Total Funds Brought Forward		40,449	140,782	181,231	91,595
Total Funds Carried Forward		36,466	183,995	220,460	181,231

Bicester Christian Action

			2023		2022
	Notes	Unrestricted	Restricted	Total	Total
Fixed Assets					
Tangible Assets		0	5,000	5,000	5,500
Current Assets					
Cash at bank	3	39,228	157,043	196,270	152,488
Food Stocks		0	12,310	12,310	15,740
Debtors		1,300	6,000	7,300	7,923
Prepayments				0	0
Total Current Assets		40,528	175,353	215,880	176,150
Current Liabilities					
Accounts Payable		420	0	420	420
Total Net Assets (Assets Minus Liabilities)		40,108	180,353	220,460	181,231
Represented By					
General (Unrestricted)		21,625		21,625	18,280
Bicester Food Bank (Restricted)			175,593	175,593	135,655
Bicester Refugee Group (Restricted)			2,705	2,705	5,127
HIA House (Designated)		10,574		10,574	8,413
Bicester Street Pastors (Designated)		6,862		6,862	6,862
SHINE Family Support (Designated)		937		937	4,343
Counselling Services (Designated)		55		55	55
Christmas Toys (Designated)		55		55	0
The Beacon (Designated)		0		0	2,496
Open Doors Cafe (Restricted)			2,014	2,014	0
Cafe 103 (Restricted)			41	41	0
		40,108	180,353	220,460	181,231

Bicester Christian Action Ltd

Notes to the Financial Statements

For the Year Ended 30 April 2023

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, 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.

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. Any 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	4,086	83,061
Gift Aid and GASDS tax reclaimed (excluding that in 2021-22 a/cs)	41	687
Gift Aid and GASDS to be reclaimed	300	6,000
HIA House Rental	9,796	
Totals	14,223	89,748

4. CASH EXPENDITURE BREAKDOWN

Fund - Category	Expenditure	
	Unrestricted	Restricted
Bicester Food Bank - Admin & General		1,490
Bicester Food Bank - Electric		3,320
Bicester Food Bank - Equipment & Consumables		1,712
Bicester Food Bank - Fire & Safety		345
Bicester Food Bank - Food Purchase		10,097
Bicester Food Bank - Insurance		799
Bicester Food Bank - Maintenance		1,495
Bicester Food Bank - Memberships		360
Bicester Food Bank - Other		2,033
Bicester Food Bank - Storage Rent		1,974
Bicester Food Bank - Telephone		548
Bicester Food Bank - Vehicle		2,188
Bicester Food Bank - Vouchers etc		10,281
Bicester Refugee Group - Admin & General		149
Bicester Refugee Group - Gift Vouchers etc		5,949
Bicester Refugee Group - Other		476
Bicester Refugee Group - Refugee House		916
Cafe 103 - Equipment & Consumables		986
Christmas Toys - Other	2,566	
General - Admin & General	645	
General - Other	150	
HIA House - Admin & General	432	
HIA House - Memberships	420	
HIA House - Property Maintenance	1,464	
HIA House - Rental Premium	5,320	
Open Doors Cafe - Admin & General		4
Open Doors Cafe - Equipment & Consumables		1,288
SHINE Family Support - Course Expenses	3,406	
TOTALS	14,403	46,410

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 the repayment of two loans of £1,000 each, made to Syrian refugees, repayable at £50/month. This is counted as a negative expense.

6. LEASE DEPOSIT

There is no deposit on the current property (“The Beacon”) which has been provided rent free for five years from December 2020.

7. FUND TRANSFERS

There was a fund transfer of £5,000 to reflect the fact that the van is Foodbank property and thus represents Restricted funds.

8. TRUSTEES’ REMUNERATION AND BENEFITS

There were no trustees’ remuneration or other benefits for the year ended 30 April 2023, nor for the year ended 30 April 2022.

There were no trustees’ expenses paid for the year ended 30 April 2023, nor for the year ended 30 April 2022.

9. STAFF COSTS

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

10. TANGIBLE FIXED ASSETS

	Van
Cost as at 1 Feb 2019	7000
Depreciation at 30 April 2022	1500
Depreciation at 30 April 2023	2000
Net Book Value at 30 April 2023	5000
Net Book Value at 30 April 2022	5500

11. DEBTORS: AMOUNTS FALLING DUE IN ONE YEAR

Debtors	Unrestricted	Restricted	Total 2023	Prior Year 2022
HMRC	300	6,000	6,300	5923
Loans made	1,000	0	1,000	2000
Total	1,300	6,000	7,300	7923

12. CREDITORS FALLING DUE WITH ONE YEAR

	Unrestricted	Restricted	Total 2023	Prior Year 2022
Independent Examination				
Fee	420	0	420	420
Total	420	0	420	420

13. CASH AT BANK AND IN HAND

	2023			Prior Year 2022
	Unrestricted	Restricted	Total 2023	
Cash in hand	0	0	0	
Cash not yet banked	0	0	0	
Bank Current Accounts	39,228	47,074	66,302	152,488
CCLA Investment Accounts	0	109,969	109,969	0
Total	39,228	157,043	196,270	152,488