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# Trustees' Annual Report and Financial Statements

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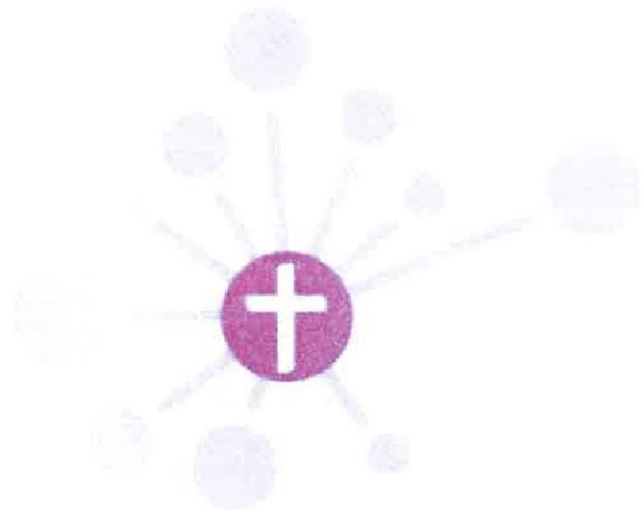
The Parochial Church  
Council of the Ecclesiastical  
Parish of Bicester  
Emmanuel

Registered charity no 1146630

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Year ended 31 December 2021

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# Emmanuel Church Bicester PCC **2021**

## Trustees' Annual Report & Financial Statements

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**Acting Team Rector:**

Revd Peter Wright  
4 Orpine Close  
Bicester, Oxon  
OX26 3ZJ

**Bank:**

The Co-operative Bank  
Skelmersdale  
Greater Manchester  
WN8 3GH

**Team Vicar:**

Revd Ian Biscoe  
8 Pippin Close  
Bicester, Oxon  
OX27 8AX

**Independent Examiner:**

Andrew Churchill Stone – FCA DChA

**Church Address:**

Emmanuel Church  
2 Barberry Place  
Bicester, Oxon  
OX26 3HA

**Joint Treasurer:**

Mr Karl Pardoe  
Mr Tim Howard

# Emmanuel Church Bicester PCC | 2021

## Trustees' Annual Report & Financial Statements

The Parochial Church Council (PCC) presents its Annual Report for the year ended 31 December 2021.

### Reference and administrative information

The PCC is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2006). The PCC is a charity registered with the Charity Commission. The full title of the charity is The Parochial Church Council of the Ecclesiastical Parish of Bicester Emmanuel, registered charity number 1146630 (working name Emmanuel Church Bicester PCC). The address of the church office is 2 Barberry Place, Bure Park, Bicester, Oxfordshire OX26 3HA

The trustees, members of the PCC, at the time of this report, were as follows:

Trustee	Appointed	Term	Basis of appointment
Revd Ian Biscoe	Chair – Incumbent		Ex Officio
Revd Carol Hill	Associate Minister		Ex Officio
Revd Erika Biscoe	Pioneer Minister		Ex Officio
Revd Chris Hunt	Pioneer Minister		Ex Officio
Philip Wilson	Licenced Lay Minister		Ex Officio
Tim Howard, Churchwarden	From May 2021	1-year term	Ex Officio
Karl Pardoe, Churchwarden	From May 2021	1-year term	Ex Officio
Cheryl Clark, Café Manager	From May 2021	1-year term	Ex Officio
Barbara Walton, Finance Manager	From May 2021	1-year term	Ex Officio
Lesley Wasley, Schools Outreach Worker	From May 2021	1-year term	Ex Officio
Helen Davies, PCC secretary	From September 2021	1-year term	Ex Officio
Charley Day	From April 2019	3-year term	Elected
Debbi Pardoe	From April 2019	3-year term	Elected
Mike Watermeyer	From April 2019	3-year term	Elected
Elizabeth Winson	From October 2020	3-year term	Elected
Phil Croxford	From October 2020	3-year term	Elected
Annie Croxford	From October 2020	3-year term	Elected
Heather Hindmarsh	From October 2020	3-year term	Deanery Synod
Jeremy WildSmith	From October 2020	2-year term	Elected
Debbie Winson	From May 2021	3-year term	Elected
Rachel Jolly	From May 2021	3-year term	Elected
Adrian Stone	From May 2021	3-year term	Elected
Katie Jenkinson	From May 2021	3-year term	Elected
<i>During the year the following roles changed:</i>			
Lesley Wasley	September 2021	PCC secretary	Retired
Revd Peter Hill	August 2021	Associate Minister	Retired

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### Structure, governance and management

The Parochial Church Council of the Ecclesiastical Parish of Bicester Emmanuel (PCC) is a corporate body. Its governing documents are the Parochial Church Council (Powers) Measure 1956 as amended and the Church Representation Rules.

PCC members are recruited in a number of ways. The incumbent and churchwardens are members by virtue of their office. Deanery Synod representatives are elected by the annual parochial church meeting (APCM) and hold office for three years. Other members of the PCC are elected at the APCM and hold office for three years. Additionally, PCC members may on occasion be co-opted.

The PCC is responsible for all parish finance, its management and control, including the appointment of a treasurer. It is responsible to keep accounting records, which disclose with reasonable accuracy the financial position of the PCC thus ensuring that the financial statements comply with the Charities Act 1993 and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities.

The PCC is also responsible for safeguarding the charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The PCC is to ensure that the financial statements are examined by an independent examiner or auditor prior to their presentation to the Annual Parochial Church Meeting.

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgments and estimates that are reasonable and prudent
- Follow applicable accounting standards and statements of recommended practice, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on a "going concern" basis unless it is inappropriate to presume that the charity will remain in operation.

In addition to the PCC there are the following committees:

#### *Standing Committee*

This committee consists of the Team Vicar, the two churchwardens, treasurer and the secretary with other people being invited to the Standing Committee as guests where desired.

The committee has power to transact the business of the PCC between PCC meetings, subject to any directions given by the council, reporting to the full PCC as appropriate.



# Emmanuel Church Bicester PCC 2021

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### *Other working groups*

Our team structure is based around the five-fold ministries - Apostolic, Prophetic, Evangelism, Teaching and Pastoral. Incorporated within the teaching team is the preaching and children and youth work. Small groups, relationships and families work are part of the Pastoral team. Worship and prayer link in with the Prophetic team. The Evangelism team oversee our mission partner links, outreach events and Alpha.

### *Administration and support structures*

As a result of the Pandemic and the Government furlough scheme we have revaluated our administrative office based team. The decision was taken to reallocate our Centre Manager's administration hours to focus on a new schools outreach ministry. This now leaves a support team including only one paid role of Finance Manager, and volunteers as PCC secretary, Child protection officer, social media, Buildings & Utilities Management and IT support. This is a major shift in emphasis as in the past we have had up to 60 hours of administrative support.

### *Deanery*

Bicester Emmanuel is a parish lying within the wider Bicester Benefice, which is itself a part of the Bicester & Islip Deanery, in the Diocese of Oxford. During 2021 the Team Vicar of Emmanuel Church has been working with the Diocese to establish the Bicester and Islip Deanery Greenhouse. This is a missional support and networking group to encourage missional ministry across the whole Deanery.

## **Objectives and activities**

The objectives of the PCC are defined by the Parochial Church Council (Powers) Measure 1956 as 'to co-operate with the minister in promoting in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical'.

### *Statement of public benefit*

The PCC confirms that we have referred to the Charity Commission's guidance on public benefit, in particular the specific guidance on charities for the advancement of religion, when reviewing the PCC's aims and objectives and in planning future activities. The PCC also confirms that the trustees (i.e. the PCC members) have had due regard to the Charity Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

The PCC provides benefit to the public by:

- the provision of regular public worship that is open to all.
- the provision of pastoral work including the visiting of the sick, the elderly and the bereaved.
- the teaching of the Christian faith through sermons, home groups, children's meetings, and links with the local schools.
- the promotion of the Christian faith through various events organised by the PCC.
- the support of other charities involved in Christian outreach and development.

The vision of Emmanuel Church Bicester (ECB) is to lead people to a place where they can experience fullness of life through faith in our Lord Jesus Christ, (John 10:10) and discover healing and wholeness in the power of the Holy Spirit (1 Corinthians 12:1-11). We believe God is calling us as a church to be like streams of living water flowing out from the building into our local communities. (Ezekiel 47:1-12)

ECB relies on the voluntary work of so many people and the PCC very much appreciates their service to the church and the local community.

## Achievements and performance

### Review of the year

Our church life has been severely affected by the continuation of the COVID-19 pandemic this year. This meant that from January until Easter we did not have a congregation in the church building and we live streamed all of our services on YouTube just having the leaders, preacher and worship band in the building each Sunday. This has put an additional strain on our sound and visuals team who have adapted very well to the new systems.

From Easter Sunday onwards we were allowed to have a congregation in the building each week with various restrictions in place including wearing face masks, sanitiser for hands, and keeping a well-ventilated building. It was only from September onwards that attendance numbers have begun to return to pre-COVID levels.

Our children's ministry team have continued developing the all-age ministry with puppets, storytelling, and pre-recorded Bible storytelling through the Wildsmith productions. From September we have restarted our children's groups twice a month. We have put in place facilities for live streaming our weekly services on YouTube and developed our website and social media ministry. At Christmas, we put on an outdoor activity called the Nativity Journey which was a trail through the local nature reserve followed by hot drinks at the church; 68 adults with 42 children attended. We also resumed our Christingle service and while numbers were still significantly lower than pre COVID we were pleased with its success.

### Electoral roll

The overall electoral roll was 153 at the APCM in May 2021 up from 149 in October 2020.

### Sunday Services and attendance

The average attendance in 2021 for a Sunday morning service was 57 (In 2020 they were 118) and the average evening attendances were 43 in early 2020. Although average numbers across the year are low, these have been steadily growing throughout the year. The weekly average online viewing figures for 2021 were 133 per week (In 2020 they were 238). During the pandemic we stopped the evening service, and the decision has been taken not to restart this. Instead, we are focusing on developing the congregations of Hope Church, Forest Church and Café Church.

### Hope Church at Elmsbrook

The church is led by Chris Hunt, a Pioneer Curate and a team of people who came with Chris from ECB. ECB continues to oversee the plant through direct oversight from Ian Biscoe as Chris' training incumbent and via the PCC of which Hope Church still fall under for wider governance. In addition to the 10-15 families who came from ECB, Hope Church has added to its number within the last year, adding from both de-churched and new believers in the Bicester area and currently numbers around 60 adults and children. As a pioneer plant, Hope meets in various creative ways often in a non-traditional format and once a month joins with the congregation of St Laurence's, the local historic church for a communion service.

### Forest Church

Forest Church is a outdoor gathering on the third Saturday every month exploring ways of understanding and worshipping an all-powerful, all-seeing, perfect Creator God. It works to be as inclusive as possible, but to have a basis in the Biblical understanding that we are reconciled to God because He gave His Son, Jesus Christ, to live on earth, to die as a sacrifice, and became alive again. Jesus sends his Holy Spirit to us today to enable us to live Christ-like lives and testify to our faith. The vision is:

- To allow people to enjoy being outdoors, seeing, hearing, smelling, and even tasting, some of the wonderful plants and animals of God's creation.
- To develop a sense of awe and wonder of God's greatness, from the galaxies to the spiral of a snail shell.
- To have time to reflect as an individual, and have time to share with the gathering. Walking together allows conversations to develop, and a sense of community and fellowship to build.



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### Café Church

Café church is a family friendly gathering with a simple meal on the second Friday of every month. As people arrive they are invited to gather and play board games or craft at their table for about half an hour. The formal part of the service then begins with the leader introducing a bible story and some material for people to talk about on their tables as they eat. The service then ends with a short prayer and song. The vision is that this is for people who thrive in a more informal cafe setting with a church element which encourages questioning and discussion.

### Men's Ministry

The men's ministry which was just starting out on Tuesday evenings before COVID has been restarted in the church with an informal space where men can gather and talk over a coffee or take away meal.

### Small groups

Most of our small groups meet in people's homes or online during the week. The number and structure of groups is kept under regular review. Newcomers to the church are encouraged to join a Small Group. During the pandemic and particularly during the lockdowns, small groups have become even more important in enabling people to stay connected and providing pastoral care and support.

### Youth and Children

Youth and Children are an incredibly important part of the life of ECB. We restarted a variety of children's groups in September that are run by a new team led by a volunteer. These currently meet two Sundays a month during the morning service. In September we appointed a paid schools' outreach worker.

Our youth group, "The Grid", has met on Thursday evenings on Zoom throughout the year providing a vital resource and support for our young people. In addition to the weekly youth meetings online, we have begun a monthly youth social event which has included mini golf, a sports and beauty event and a film night.

### Music and worship

The worship team have faithfully led the church in sung worship during the Sunday morning services throughout the year. The sound and visuals team serve faithfully alongside the worship team providing excellent support. Live streaming has added another level of complexity to the sound and visuals team's work but they have also excelled in coping with this move to online ministry. We continue to try and identify new members who can be trained on sound and visuals.

### The Bridge Café

The Café continues to provide an excellent bridge between the church and local community. Under normal circumstances it is open all year round from Wednesday to Friday 8:30 -12:00 term time and 9:30 -12:30 during the holidays. Because of the pandemic the Café has had to shut several times during the year. We have carefully complied with Government guidance and often opened for takeaways rather than allowing people to sit inside. We have been working hard to make the cafe self-sustaining and have introduced a mobile ordering and delivery service to the local businesses and school.

### Cherish

Cherish *...made for such a time as this...* is a six-week faith journey for teenage girls and women of all ages in which they discuss contemporary life issues such as low self-esteem, depression and eating disorders interwoven with the book of Esther, and where they are also taught a new skill of performing a basic manicure. At the beginning of 2021 we ran an online six-week course for those who were interested in running Cherish in their own settings. We had two ordinands from Oxford and Maidstone in Kent, and ladies from Cheltenham, Andover and Kenya.

Since the course the Pioneer Minister, Erika, has continued to build her relationship with Eunice in Kenya and is helping her to set up a Cherish ministry working with young orphaned girls and women suffering from domestic violence.

# Emmanuel Church Bicester PCC | 2021

## Trustees' Annual Report & Financial Statements

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She is also in contact with the ordinand in Maidstone who owns a hairdressing salon and is looking to build up relationships and run Cherish in her salon.

In November to early December, we ran a face to face course at Emmanuel for 11 girls aged 12 – 14 years old. This included girls from other churches including Zion, St. Edburg's and St. Andrew's Oxford.

We set up an Instagram page "Cherish made for such a time as this" to raise our online presence and we expanded our product range to include reed diffusers as well as candles, hand cream and nail files which proved to make excellent Christmas presents and spread the message of Cherish wider.

### Chaplaincy

#### **Wyndham Hall Care Home & The Hummingbird Centre:**

Carol Hill provides chaplaincy to Wyndham Hall Care Home (WHCH) and The Hummingbird Centre (THC). WHCH has a strong core of practising Christians who have welcomed the friendship and support of visits from both the Bicester clergy and members of Emmanuel Church Bicester. Up until March 2020 there was a regular worshipping community, meeting for Holy Communion and individual prayer. Since that time visiting the Home has been sporadic; but there have been a limited number of services. Carol has provided chaplaincy support to THC for several years, befriending the guests, sometimes providing Holy Communion in their homes, and exploring spirituality, loss of life and bereavement issues. This has been difficult during the last year.

#### **HMP Grendon and Springhill, and HMP Prison Woodhill:**

Peter Hill provides chaplaincy at the prisons which has suffered over the last two years due to the pandemic; many of the things taken for granted were stopped including visiting the wings, bible studies, services, and the drop-ins. When services were resumed the numbers were significantly reduced, one wing per Sunday and only those on the list which meant often only three or four attendees. Holy Communion was also stopped, and the men have not had the sacrament since March 2020. Families were also stopped from visiting as the prisons were locked down like Care Homes. This has put added strain on Staff and prisoners so please remember them in your Prayers.

### Mission Partners

#### **OUR VISION:**

- To develop good links with a few carefully chosen Mission Partners.
- To give away to our Mission Partners, and other charities, a tithe of the money given to ECB.

#### **Pastor Sriyamal and Doreen Fernando, Negombo, SRI LANKA.**

Pastor Sriyamal has a passion for reaching people with the message of being saved through Jesus Christ. He is based in a church in the large coastal city of Negombo. They have 2 services each Sunday lead by volunteer pastors, Children's Church on Saturday evenings and Youth ministry. Recently they have been given permission to resume services in one of the local prisons. This year, Sriyamal is planning to spend more time training pastors in three branch churches in the rural areas. Ian and Erika visited Sriyamal and Doreen in April 2019, and since lockdown, they have had fortnightly Zooms, so our links are very close.

#### **Marcelo and Silvana Vargas, La Paz, BOLIVIA.**

Marcelo and Silvana had the vision to set up a Training Centre for Christian Mission in Bolivia about 30 years ago in La Paz. Students came to live on the campus for a week at a time for each module. There were usually 10 modules a year.

Since the start of the Covid pandemic, Marcelo and Silvana have started teaching the mission training courses on-line. This has meant that they can reach more students. Despite the limitations of this kind of learning, they have worked out ways to provide feedback and support each student. It is likely that they will continue on-line teaching in the future.



# Emmanuel Church Bicester PCC 2021

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**Kailean and Kim Khongsai, Limmy and Zoui. Southall, London, UK.**

Kailean and Kim come from NE India, and work for A Rocha, the Christian conservation charity. They help manage the Wolf Fields Urban Nature Reserve in Southall, which provides a welcome green space for people of many different faiths and none. The A Rocha team builds up relationships with local people so they can ask questions about the Christian faith. Work has started on a labyrinth as a resource for outdoor Christian worship.

**Additionally, we have links with Scott and Hilary Dalton's worldwide ministry**

### **Links with the other Churches in Bicester**

ECB is part of the 'Churches in Bicester' which is a strong organisation supported by ministers and church members. The ministers of the major denominations enjoy a warm relationship and hold weekly meetings which have been on Zoom since the beginning of the pandemic. This changed halfway through the year and the weekly meetings happen in person again now. This provides mutual help and support, and furthers the ecumenical work in the town. The churches have a good working relationship, and currently work together on the following initiatives.

### **Refugee Support Group**

The aim of CiBRS (Churches in Bicester Refugee Support) is to show the love of God to those displaced from their homeland through conflict by raising awareness through our networks within the churches, local authorities and local community, assisting with accommodation needs and supporting locally placed refugees through befriending, practical help, advice and signposting.

### **Christians Against Poverty**

A team of people from various churches have been trained as CAP money coaches to deliver the CAP Money Course around Bicester. The aim is to help those who are struggling financially to gain control of their money and free them from the burden of debt.

### **Bicester Food Bank**

The Food Bank gives boxes of nutritionally balanced food and support to people experiencing emotional or financial crisis. The Bicester Food Bank has recently moved to a new premise in Wesley Lane, Bicester.

### **Seniors Outreach**

Seniors Outreach provides care, entertainment and community among older people in Bicester and brings the Spirit of Jesus Christ into the lives of people through relationships. We have a special emphasis to reach those who live alone.

We provide Chapel Type meetings in Residential care homes (Langford View, Cherwood and others and are an additional presence in Care Homes for their activities. As with all such activities, these have been substantially restricted since 2020 due to the pandemic.

### **Plans for future periods**

Support the Hope Church team to grow a sustainable ministry on the Elmsbrook estate is ongoing as Hope Church develops.

- a) Encourage and further expand the newly developed Bicester Forest Church ministry.
- b) Continue to develop the Bridge Café so it becomes financially self-sustaining.
- c) Continue to build the Cherish women's ministry so it becomes self-sustaining.
- d) Encourage and expand the Cafe Church ministry.
- e) Grow and develop the newly established Bicester and Islip Deanery Greenhouse (missional support and networking group to encourage missional ministry across the whole Deanery).
- f) Develop the schools and youth ministries.

# Emmanuel Church Bicester PCC 2021

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### The Financial review

Most of our income is received through tax efficient giving schemes; thus we have been able to recover an £31,152 from HM Revenue & Customs in 2021 (2020: £26,679). The number of individuals who gave regularly in 2021 is 65 (2020: 71). The average gift given by these individuals not including one-off gifts was £146 (2020: £142). Having a regular income is vital to enable ECB to continue supporting the vision we have for our congregation and community. We are grateful to God for his provision in a year of hardship for many in our congregation.

In 2021 we had 3 members of staff who were on furlough for substantial periods enabling us to participate in the government's furlough scheme and receive grant income of £9,380 (2020: £10,653). This together with other measures taken by the church to reduce its costs have enabled it to grow its general fund reserves. A generous one-off gift allowed the church to replace its video streaming equipment enabling the online services to be of better quality with different camera angles and focus. This enables the church to continue to serve well those members of our congregation who feel uncomfortable attending due to ongoing COVID numbers.

Our total funds, including the capitalised cost of the building, increased by £5,000 from £1,125,399 to £1,130,399. General funds increased from £40,257 to £51,575. The overall unrestricted (general plus designated) has increased from £73,661 to £84,997.

Restricted funds have decreased from £1,051,738 to £1,045,402 (this includes the capitalised building cost). The main movement relates to depreciation of £32,834.

### Grants and Donations

The PCC aims to devote not less than 10% of its unrestricted income to mission and outreach, shared between local, national, and international activities. As a part of this, during the year, the PCC made grants of 7.7% of unrestricted donations (2020: 6.4%). In 2021, we have continued assisting individuals and families in hardship but have been able to do this through very generous gifts into a restricted fund for this purpose. Further details are shown in Note 11.

### Risk assessment

The PCC have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks. Maintenance, repair, or replacement of essential installations is carried out periodically so that key operational objectives of the PCC are delivered. Fire, safety and alarm checks and inspections occur on a regular basis as specified. All building and liability insurances are in place, reducing financial risk. The Diocese of Oxford recommended Safeguarding Policy has been adopted in full by the PCC.

### Reserves Policy

The PCC aims to maintain general reserves at such a level that working capital is maintained at a level equivalent to approximately three to six months' general fund expenditure. Current reserves are approximately 3.4 months of general expenditure in a normal year so fall within this banding. The PCC is also aware that with the building getting older it needs to maintain some reserves for large building repairs. Current plans are for the designated funds along with the restricted maintenance fund to be set aside for this purpose totalling £40,622.

Approved by the PCC on the 15<sup>th</sup> of March 2022 and signed on its behalf by



Revd Ian Biscoe  
Chairman



# Emmanuel Church Bicester PCC 2021 Trustees' Annual Report & Financial Statements

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## Independent Examiner's Report to Emmanuel Church Bicester Parochial Church Council

I report on the accounts of the Parochial Church Council of the Ecclesiastical Parish of Bicester Emmanuel for the year ended 31 December 2021, which are set out on pages 12 to 22.

### Responsibilities and basis of report

As the charity's Trustees, you are responsible for the preparation of the accounts in accordance with 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 2011 Act and in carrying out by examination, I have followed all the applicable Directors given by the Charity Commission under section 145(5)(b) of the Act.

### Independent examiner's statement

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

- The accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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



Andrew Churchill Stone – FCA DChA  
Mercer Lewin  
41 Cornmarket Street  
Oxford  
OX1 3HA

23 March 2022

# Emmanuel Church Bicester PCC **2021**

## Trustees' Annual Report & Financial Statements

### Financial Statements for the Year Ended 31 December 2021


#### Statement of Financial Activities

	Notes	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds 2021	Total Funds 2020 *
<b>Income and endowments from:</b>						
Donations and Legacies	2a	147,710	-	43,839	191,549	170,851
Charitable Activities	2b	7,183	-	808	7,991	7,346
Other	2c	2,147	-	1,546	3,693	2,445
Investments	2d	-	18	-	18	145
<b>Total</b>		<b>157,040</b>	<b>18</b>	<b>46,193</b>	<b>203,251</b>	<b>180,787</b>
<b>Expenditure on:</b>						
Raising Funds	3a	1,553	-	928	2,481	3,405
Charitable Activities	3b	142,917	-	20,019	162,936	159,011
Other Activities	3c	1,192	-	31,642	32,834	31,070
<b>Total</b>		<b>145,662</b>	<b>-</b>	<b>52,589</b>	<b>198,251</b>	<b>193,486</b>
<b>Net Income/(Expenditure)</b>		<b>11,378</b>	<b>18</b>	<b>(6,396)</b>	<b>5,000</b>	<b>(12,699)</b>
<b>Transfers between Funds</b>		<b>(60)</b>	<b>-</b>	<b>60</b>	<b>-</b>	<b>-</b>
<b>Other recognised gains/(losses):</b>						
Gains/(losses) on revaluation of fixed assets		-	-	-	-	-
Gains/(losses) on investments		-	-	-	-	-
<b>Net Movement in Funds</b>		<b>11,318</b>	<b>18</b>	<b>(6,336)</b>	<b>5,000</b>	<b>(12,699)</b>
<b>Reconciliation of funds:</b>						
Total Funds brought forward (1st Jan)		40,257	33,404	1,051,738	1,125,399	1,138,098
<b>Total Funds carried forward (31st Dec)</b>		<b>51,575</b>	<b>33,422</b>	<b>1,045,402</b>	<b>1,130,399</b>	<b>1,125,399</b>

\*see note 10 for full comparatives

Approved by the PCC on 15th of March 2021 and signed on their behalf by

  
Revd Ian Biscoe (PCC chairman)

  
Karl Pardoe (Joint PCC Treasurer)



# Emmanuel Church Bicester PCC **2021**

## Trustees' Annual Report & Financial Statements

### Financial Statements for the Year Ended 31 December 2021

#### Balance Sheet

	Notes	Total 2021	Total 2020
<b>Fixed Assets</b>			
Tangible Assets	5(a)	1,009,720	1,031,996
Investments	5(b)	-	-
		<b>1,009,720</b>	<b>1,031,996</b>
<b>Current Assets</b>			
Stock		1,221	1,286
Debtors	6	4,292	6,239
Bank current account		116,012	89,770
Cash		186	186
<b>Liabilities due in one year</b>	7		
Creditors		(1,032)	(4,078)
Loans		-	-
<b>Net Current Assets/(Liabilities)</b>		<b>120,679</b>	<b>93,403</b>
<b>Liabilities due after one year</b>			
Creditors		-	-
Loans		-	-
<b>Total Net Assets</b>		<b>1,130,399</b>	<b>1,125,399</b>
<b>Parish Funds</b>			
Unrestricted Funds			
General		51,575	40,257
Designated		33,422	33,404
		<b>84,997</b>	<b>73,661</b>
Restricted Funds		1,045,402	1,051,738
Endowment Funds		-	-
<b>Total</b>		<b>1,130,399</b>	<b>1,125,399</b>

The attached notes form part of these financial statements

# Emmanuel Church Bicester PCC 2021

## Trustees' Annual Report & Financial Statements

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### Notes to Financial Statements for Year Ended December 2021

#### 1. Accounting Policies

- a. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable for charities preparing their accounts in accordance with FRS102 (effective 1 – January 2015) – (Charities SORP FRS102). Emmanuel Church PCC constitutes a public benefit entity as defined by FRS102.
- b. Stock  
Stock consists of Café and Cherish goods for resale and is valued at the lower of cost and net realisable value.
- c. Fixed assets  
Consecrated and benefice property is excluded from the accounts by s.10(2)(a) & (C) of the Charities Act 2011. Moveable church furnishings held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the Church's inventory, which can be inspected (at any reasonable time). Assets are capitalised where the value is greater than £500 and depreciated as follows:
  - Freehold property – not depreciated
  - Plant and Machinery – 5-20 years
  - Church Equipment – 3-5 years
- d. Pensions policy  
The PCC operates a defined contribution stakeholder pension scheme which is offered to all employees.
- e. Assessment of going concern  
Having reviewed the financial position, the Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern and have a reasonable expectation that the charity has adequate resources to continue its activities for the foreseeable future. Accordingly, they continue to adopt a going concern basis in preparing the financial statements.
- f. Statement of Cash Flows  
The Charity is classified as a smaller charity and is therefore exempt from the requirement to include a Statement of Cash Flows in its financial statements. The trustees have taken advantage of this exemption in FRS 102 and SORP Update Bulletin 1 and have not presented a Statement of Cash Flows in these financial statements.
- g. The financial statements have been prepared under the historical cost convention. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of Church members.

#### Description of Funds

**Unrestricted funds** are income funds which are to be spent on the PCC's general purpose.

**Designated Funds** are part of the unrestricted funds earmarked by the PCC for a particular purpose.

**Restricted funds** comprise of two elements: -

- a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest
- b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. The PCC does not usually invest separately for each fund. Where there is no separate investment, interest is apportioned to individual funds on an average balance basis.

#### Resources expended

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share is accounted for when paid. Expenditure is generally recognised when it is incurred and is accounted for gross.

# Emmanuel Church Bicester PCC **2021**

## Trustees' Annual Report & Financial Statements

### Notes to Financial Statements for Year Ended December 2021 (continued)

#### Note 2 Income and Endowments from:

	2	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
<b>Donations and Legacies</b>	<b>2a</b>				
<i>Voluntary Income/Receipts</i>					
Tax efficient planned giving		93,212	12,960	106,172	104,171
Other planned giving		8,002	-	8,002	9,021
Collections at services		671	-	671	488
All other recurring giving and voluntary receipts		-	-	-	1,714
All other non-recurring giving, inc Special Appeals		10,983	12,868	23,851	11,366
Gift Aid recovered		25,162	5,990	31,152	26,679
Legacies received (capital value)		-	-	-	-
Grants: recurring (paid in more than one financial year)		-	-	-	-
HMRC Furlough		9,380	-	9,380	10,653
Diocese of Oxford - Cherish		-	10,696	10,696	6,759
Grants: non-recurring		300	1,325	1,625	-
		<b>147,710</b>	<b>43,839</b>	<b>191,549</b>	<b>170,851</b>
<b>Charitable Activities</b>	<b>2b</b>				
<i>Church Activities</i>					
Statutory Fees (retained by PCC)		399	-	399	395
Church cafe & events		6,592	808	7,400	6,759
Other		192	-	192	192
		<b>7,183</b>	<b>808</b>	<b>7,991</b>	<b>7,346</b>
<b>Other Trading Activities</b>	<b>2c</b>				
<i>Activities for Generating Fund</i>					
Church and room hire		2,147	-	2,147	2,289
Cherish Income		-	1,546	1,546	127
Other		-	-	-	29
		<b>2,147</b>	<b>1,546</b>	<b>3,693</b>	<b>2,445</b>
<b>Investments</b>	<b>2d</b>				
Bank Interest		18	-	18	145
		<b>18</b>	<b>-</b>	<b>18</b>	<b>145</b>
<b>Total</b>		<b>157,058</b>	<b>46,193</b>	<b>203,251</b>	<b>180,787</b>

# Emmanuel Church Bicester PCC **2021**

## Trustees' Annual Report & Financial Statements

### Notes to Financial Statements for Year Ended December 2021 (continued)

		In Statutory Accounts			
Note 3 Expenditure on:	3	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
<b>Raising Funds</b>	<b>3a</b>				
<i>Costs of Generating Income</i>					
Church cafe & events		1,553	928	2,481	7,821
Other		-	-	-	-
		1,553	928	2,481	7,821
<b>Charitable Activities</b>	<b>3b</b>				
<i>Church Activities</i>					
Mission giving and donations	11	10,907	7,437	18,344	19,022
Diocesan Parish Share Contribution		63,241	-	63,241	63,844
Salaries/Wages	11	37,394	7,628	45,022	54,219
Clergy and Staff Expenses		4,083	13	4,096	10,233
<i>Church Expenses</i>					
Church Expenses (Mission and Evangelism)	11	896	3,730	4,626	7,503
Rent of House		-	-	-	7,000
Church running expenses		21,476	1,211	22,687	22,999
Church utility bills		4,320	-	4,320	11,757
Cost of trading		-	-	-	-
<i>Major Capital Expenditure</i>					
Major Repairs to the Church		-	-	-	-
<i>PCC Governance Costs</i>		600	-	600	195
		142,917	20,019	162,936	196,772
<b>Other - loan interest and depreciation</b>	<b>3c</b>	1,192	31,642	32,834	31,349
		1,192	31,642	32,834	31,349
<b>Total</b>		<b>145,662</b>	<b>52,589</b>	<b>198,251</b>	<b>235,942</b>

# Emmanuel Church Bicester PCC **2021**

## Trustees' Annual Report & Financial Statements

### Notes to Financial Statements for Year Ended December 2021 (continued)

#### 4(a) Staff Costs

	2021	2020
Salaries and stipends	43,481	41,592
Employer pension contribution	1,541	1,611
	<b>45,022</b>	<b>43,203</b>

During the year the PCC employed 5 people on a part-time basis (2020: 5 people). Please see notes 11 and 12 for additional information. No employee's remuneration exceeded £60,000 (2020: nil). A stakeholder pension scheme is in operation and where appropriate the PCC contributes 4% of gross salary for each employee. There were no outstanding contributions owing to the pension scheme at 31 December 2021 (2020: nil).

The Church considers Rev Ian Biscoe (Chair of Trustees) along with the Standing Committee to be part of the key management personnel. Rev Ian Biscoe is paid by the Diocese of Oxford. Therefore the amount of employee benefits received by key management personnel for their services during the year £nil (2020: £nil). See note 12 for further details.

#### 4(b) PCC Costs

Other than as disclosed in Note 12, there were no other transactions made in respect of PCC Members, no PCC Member received remuneration, benefit or reimbursement of travelling or other expenses relating to their role as trustees.

#### 5(a) Tangible Fixed Assets

Freehold Buildings	Plant and machinery	Church Equipment	Total
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##### At Cost or Valuation

As at 1 Jan 2021	743,004	549,439	19,132	1,311,575
Additions in the Year			10,558	10,558
Disposal in the Year				-
Revaluation (if any)				-
As at 31 Dec 2021	<b>743,004</b>	<b>549,439</b>	<b>29,690</b>	<b>1,322,133</b>

##### Accumulated Depreciation

As at 1 Jan 2021	-	264,853	14,726	279,579
Charge for the Year		30,058	2,777	32,834
Disposals				-
As at 31 Dec 2021	-	<b>294,911</b>	<b>17,503</b>	<b>312,413</b>

Net Book Value at 1 Jan 2021	743,004	284,586	4,406	1,031,996
Net Book Value at 31 Dec 2021	<b>743,004</b>	<b>254,528</b>	<b>12,187</b>	<b>1,009,720</b>

#### 5(b) Investments - none

# Emmanuel Church Bicester PCC **2021**

## Trustees' Annual Report & Financial Statements

### Notes to Financial Statements for Year Ended December 2021 (continued)

#### 6 Debtors

	2021	2020
Gift aid reclaims	1,888	3,416
Furlough grant	-	823
Prepayments	453	579
Other Debtors	1,951	1,421
	<b>4,292</b>	<b>6,239</b>

#### 7 Liabilities

	2021	2020
<i>Amounts falling due in one year</i>		
Loans and overdrafts	-	-
Trade creditors	1,032	4,078
	<b>1,032</b>	<b>4,078</b>
<i>Amounts falling due after one year</i>		
Loans and overdrafts	-	-
	<b>-</b>	<b>-</b>

At the year end, the amount due to the pension scheme was Nil (2020: Nil)

#### 8 Analysis of Net Assets - 2021

	General Unrestricted Funds	Designated Funds	Restricted Funds	Total 2021
Fixed Assets	3,714	-	1,006,006	1,009,720
Current Assets	48,893	33,422	39,396	121,711
Liabilities: Amounts falling due within one year	(1,032)	-	-	(1,032)
	<b>51,575</b>	<b>33,422</b>	<b>1,045,402</b>	<b>1,130,399</b>

#### Analysis of Net Assets - 2020

	General Unrestricted Funds	Designated Funds	Restricted Funds	Total 2020
Fixed Assets	4,905	-	1,027,091	1,031,996
Current Assets	39,385	33,404	24,692	97,481
Liabilities: Amounts falling due within one year	(4,033)	-	(45)	(4,078)
	<b>40,257</b>	<b>33,404</b>	<b>1,051,738</b>	<b>1,125,399</b>



# Emmanuel Church Bicester PCC **2021**

## Trustees' Annual Report & Financial Statements

### Notes to Financial Statements for Year Ended December 2021 (continued)

<b>9 Funds Reconciliation</b>	<b>Reserves at 1 Jan 20</b>	<b>Incoming Resources</b>	<b>Resources Expended</b>	<b>Transfers Between Funds</b>	<b>Reserves at 31 Dec 20</b>
<b>Unrestricted Funds</b>					
General funds	39,772	145,126	132,289	(2,803)	49,806
Café	485	11,914	13,373	2,743	1,769
<b>Total General and cafe Funds</b>	<b>40,257</b>	<b>157,040</b>	<b>145,662</b>	<b>(60)</b>	<b>51,575</b>
<b>Designated Funds</b>					
PCC Reserve Fund	33,404	18	-	-	33,422
<b>Total Designated Funds</b>	<b>33,404</b>	<b>18</b>	<b>-</b>	<b>-</b>	<b>33,422</b>
<b>Total Unrestricted funds</b>	<b>73,661</b>	<b>157,058</b>	<b>145,662</b>	<b>(60)</b>	<b>84,997</b>
<b>Restricted Funds</b>					
Building fund	1,027,091	-	30,058	-	997,033
Maintenance Fund	4,200	3,000	-	-	7,200
Hope Church (formerly Elmsbrook)	2,044	13,535	2,162	210	13,627
Hardship fund	8,991	750	2,454	306	7,593
Healing fund	456	-	-	(456)	-
Kings Word Ministry Trust (formerly Kings Revival Church)	15	3,669	3,594	-	90
Cherish ministry	1,271	2,746	204	-	3,813
Cherish Oxford Diocese Grant	-	10,696	10,696	-	-
Churches in Bicester Holiday Club	556	-	556	-	-
New Wine	1,250	-	-	-	1,250
Other restricted funds	329	1,240	481	-	1,088
John Williams fund	5,535	-	800	-	4,735
Livestreaming Fund	-	10,557	1,584	-	8,973
<b>Total Restricted Funds</b>	<b>1,051,738</b>	<b>46,193</b>	<b>52,589</b>	<b>60</b>	<b>1,045,402</b>
<b>Total Funds</b>	<b>1,125,399</b>	<b>203,251</b>	<b>198,251</b>	<b>-</b>	<b>1,130,399</b>

Café Fund – This relates to the operation of the Café and includes all income from sales and purchase of food and related salary costs.

PCC Reserve Fund – The PCC have discretion for the fund.

Building fund – This represents the net book value of the Church building, in prior years the Diocese Loan was included in this fund.

Maintenance Fund – This fund comprises funds specifically donated for future major repairs of the Church building

Hope Church (formerly Elmsbrook Outreach) – this relates to mission activities on the Elmsbrook estate

Hardship Fund is used to pay grants to individuals.

Kings Word Ministry Trust (formerly Kings Revival Church) – Restricted donations are passed onto the Kings Word Ministry Trust in Sri Lanka

# Emmanuel Church Bicester PCC **2021**

## Trustees' Annual Report & Financial Statements

### Notes to Financial Statements for Year Ended December 2020

Cherish Ministry fund is to support the work of the Pioneer Minister and her work with the Cherish project.

Cherish Oxford Diocese Grant is a 2 year grant given specifically to develop and grow the Cherish ministry. It commenced in June 2020.

Church in Bicester – Holiday club. The church administers the funds for the different holiday clubs organised by Churches in Bicester. In the current financial year the Churches in Bicester group authorised for this to be used to fund the Foodbank Christmas Toy Appeal.

New Wine – Families going to New Wine conference held in the summer

John Williams Fund – This represents funds received to encourage those in ministry training

#### 10 SOFA Comparatives (previous year)

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds 2020
<b>Income and endowments from:</b>				
Donations and Legacies	154,903	-	15,948	170,851
Charitable Activities	7,346	-	-	7,346
Other	2,318	-	127	2,445
Investments	-	145	-	145
<b>Total</b>	<b>164,567</b>	<b>145</b>	<b>16,075</b>	<b>180,787</b>
<b>Expenditure on:</b>				
Raising Funds	3,405	-	-	3,405
Charitable Activities	146,269	-	12,742	159,011
Other Activities	1,012	-	30,058	31,070
<b>Total</b>	<b>150,686</b>	<b>-</b>	<b>42,800</b>	<b>193,486</b>
<b>Net Income/(Expenditure)</b>	<b>13,881</b>	<b>145</b>	<b>(26,725)</b>	<b>(12,699)</b>
<b>Transfers between Funds</b>	<b>(904)</b>	<b>-</b>	<b>904</b>	<b>-</b>
<b>Other recognised gains/(losses):</b>				
Gains/(losses) on revaluation of fixed assets	-	-	-	-
Gains/(losses) on investments	-	-	-	-
<b>Net Movement in Funds</b>	<b>12,977</b>	<b>145</b>	<b>(25,821)</b>	<b>(12,699)</b>
<b>Reconciliation of funds:</b>				
Total Funds brought forward (1st Jan)	27,280	33,259	1,077,559	1,138,098
<b>Total Funds carried forward (31st Dec)</b>	<b>40,257</b>	<b>33,404</b>	<b>1,051,738</b>	<b>1,125,399</b>



# Emmanuel Church Bicester PCC **2021**

## Trustees' Annual Report & Financial Statements

### Notes to Financial Statements for Year Ended December 2021 (continued)

#### 11 Mission giving, donations and outreach

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
<b>Mission giving and donations</b>				
Bicester Christians Action - Food Bank	2,162	275	2,437	1,400
Christians Against Poverty	600		600	600
Churches in Bicester			-	300
Prison Fellowship (Angel Tree)			-	237
Children's Society		56	56	45
Kings Revival Church - Sri Lanka	3,966	3,594	7,560	4,794
Latin Link - ministry support in Bolivia	2,400		2,400	2,400
Church Mission Society	2,400		2,400	2,400
Frankyn Spence - Speakers gift	150		150	150
George Lings - Speakers gift	150		150	-
Lazarus Trust - Speakers gift			-	303
Rosie Feuell - Speakers gift			-	81
Scott and Hillary Dalton - Speakers gift			-	150
	<b>11,828</b>	<b>3,925</b>	<b>15,753</b>	<b>12,860</b>
<b>Hardship and healing grants</b>		<b>3,254</b>	<b>3,254</b>	<b>2,399</b>
<b>Mission and evangelism</b>				
Church outreach events	138		138	355
Cherish Ministry		2,344	2,344	2,493
Hope Church (Elmsbrook Outreach)		2,162	2,162	153
Holiday Clubs			-	641
Foodbank Christmas Toy Appeal		556	556	-
	<b>138</b>	<b>5,062</b>	<b>5,200</b>	<b>3,642</b>
<b>Pioneer minister Salaries/Wages</b>	<b>6,913</b>	<b>7,628</b>	<b>14,541</b>	<b>14,423</b>
	<b>18,879</b>	<b>19,869</b>	<b>38,748</b>	<b>36,966</b>

\*2020 comprises £20,586 unrestricted and £16,025 restricted.

# Emmanuel Church Bicester PCC 2021

## Trustees' Annual Report & Financial Statements

### Notes to Financial Statements for Year Ended December 2021 (continued)

#### 12 Transactions with Related Parties

##### Remuneration and benefits

Name of trustee or connected party	Legal authority	Salary	Employer Pension	2021 Total	Salary	Employer Pension	2020 Total
Rev Erika Biscoe (Pioneer minister and wife of Chair of Trustees)	Contract of employment	13,982	559	14,541	13,913	510	14,423
Lesley Wasley (PCC & Standing Committee Secretary and PCC member from November 2020)	Contract of employment	11,700	468	12,168	13,745	550	14,294
Cheryl Clark (PCC member from November 2020)	Contract of employment	11,362	454	11,816	11,362	455	11,817
Barbara Walton (PCC member from November 2020)	Contract of employment	4,951	-	4,951	1,504	-	1,504

##### Other transaction(s) with trustees or related parties

Name of the trustee or related party	Relationship to the charity	Description of the transaction(s)	2021	2020
Mr Stephen Jolly	Husband of a Charity Trustee	Purchasing live stream equipment for the church; Sven does the installation free of charge.	4,599	1,286
Joe Biscoe	Son of Chair of Trustees (Rev Ian Biscoe) and Rev Erika Biscoe	Joe is a plumber by trade and did some work for the church relating to replacing parts on the boiler and bathroom taps. The Buildings and Utilities Team is responsible for the contract without involvement from the Revs Biscoe	1,463	-
Mr Thomas Mitchell	Charity Trustee (until October 2020)	Thomas works at Church Mission Society – who supports Kim and Kailen Khongsai. He is not involved in the decisions of the church on how to spend its mission budget	n/a	2,400

The aggregate value of donations made to the church by Trustees who served as PCC members and their related parties during the year was £32,996 (2020: £34,432) and £3,645 (2020: £2,561) to restricted funds.