



unsung heroes

The Queen's Award for
Voluntary Service 2008

Just Around the Corner (JAC) Ltd

Registered charity number: 1127691

Registered company number: 6777752

Report and Financial Statements For the year ended 31st March 2025

Our Mission Statement

*To walk alongside young people and families, showing love and acceptance
according to Christian principles, encouraging brave and positive choices.*



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LEGAL AND ADMINISTRATIVE INFORMATION

Trustees & Directors:	Mr Nigel Preston (Chairperson) Mrs Jane Houghton (re-elected 12/11/2024) Mr Chris Doughty Mr Alan Crosse (Treasurer)
Registered Office:	Just Around the Corner Rehoboth Forest Road Wokingham RG40 5QY
Telephone:	0118 944 1444
Email:	info@jacoutreach.org
Web:	www.jacoutreach.org

REPORT OF THE TRUSTEES FOR THE YEAR END 31ST MARCH 2025

The trustees are pleased to present their report together with the financial statements of the charity for the year-end 31st March 2025.

The legal and administrative information set out on page 3 forms part of this report where the members of the Board of Trustees of the Charity during the year ended 31 March 2025 are shown. All the directors of the company are also trustees of the Charity, and their responsibilities include all the responsibilities of directors under the Companies Act and the trustees under the Charities Act. The financial statements have been prepared in accordance with the accounting policies set out in Independent Examiner's report and comply with the Charity's Memorandum and Articles, current statutory requirements and the Statement of Recommended Practice – Accounting and Reporting by Charities.

MEMORANDUM AND ARTICLES

Just Around the Corner (JAC), Charity No. 1127691, Company No. 6777752, was set up as a private company limited by guarantee under Memorandum and Articles of Association dated 21 December 2008. On 1 April 2009 all assets of Just Around the Corner, charity number 1072600 which was set up under a constitution dated 21st January 1998 and amended on 22nd November 2004, were transferred to Just Around the Corner (JAC) Ltd.



ORGANISATION

The trustees who have served during the year are set out on page 3. Trustees are appointed and elected at the Annual General Meeting. One third of the trustees must retire at each AGM, after which they may be reappointed or re-elected. Those wishing to stand as a trustee must declare his/her intention to do so to the trustees before the AGM.

The trustees meet at least six times a year and additional meetings held to pray and review the on-going strategy of the charity.

The trustees appoint a Development Director to run the Charity on a day-to-day basis. The current Development Director is Sam Milligan.

OBJECTS

The Objects are to provide a first point of contact to the youth living within the Berkshire area to raise the awareness of alcohol, drug and substance abuse and general wellbeing and to challenge their social attitudes based on Christian values and ethics by all charitable means, including the following: -

- a) by the provision of teams of people and/or mobile facilities as a safe meeting and listening place.
- b) through providing education and information.
- c) through liaising and co-operating with other youth organisations and agencies; and
- d) through involvement with other local youth council initiatives.

PUBLIC BENEFIT & OVERVIEW OF ACTIVITIES FOR YEAR ENDING MARCH 2025

In following our objectives and planning our activities, the trustees have considered the Charity Commissions guidance on public benefit.

We can report that JAC provides a public benefit to the youth in Berkshire mainly in the age range of 8 – 25 by providing the following activities in the year ending March 2025.

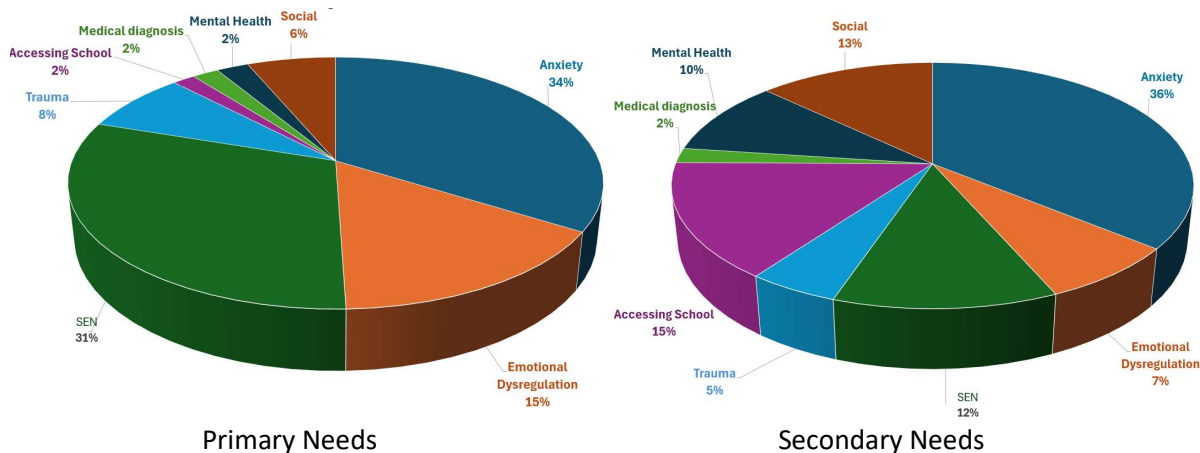
REFERRED SESSIONS (Referral into our services for therapeutic and mentoring sessions are received from schools, parents, social services, children's services, and SEN)

On average there are over 70 children/young people attending sessions each week at Rehoboth for therapeutic and mentoring sessions of typical length of 1 – 2 hours per day per week. Each placement is reviewed at the end of term and a decision made in conjunction with the referrer to cease or re-book for another term.

No of Young People per week: Summer Term: 79 x 12 weeks
Autumn Term: 64 x 12 weeks
Spring Term: 70 x 12 weeks



The primary and secondary needs referred into JAC for this year is shown in the Chart below.



SCHOOL WORK (Working in local schools delivering mentoring in 1:1 and group work settings)

No of sessions in the year: 332

No of contacts in the year: 349

RIDING LESSONS

No of lessons in the year: 356

EDUCATION (Certificate and Diploma qualifications in Horse Care or Animal Welfare)

During 2024/25 there were 12 post-16 students on SEN education placements.

JAC IN A BOX

Young people on placement or work experience: 78

STAFF AND TEAM LEADERS

Sam Milligan – Development Director and Eden Leader

Yvonne Milligan – Operations Director and Eden Leader

Chris Doughty – Earley Schools Team Leader

Naomi Gardner – Operations Manager and Stables Manager

Trudi Eisner – Equine/AAL Mentor

Jess Revell – Stable Groom & Mentor

Caron Barker – Stable Hand

Katie Hawkes – EAL Mentor & Animal Welfare Course Coordinator (left December 2024)

Clare Haley – Pottery Mentor & Team Leader

Sam Prince – Mentor and Permaculture Assistant

Claire Shepherd – Art Mentor (left August 2024)

Sharon Bailey – JAC in a Box Shop Manager

Shayne Heath – JAC in a Box Shop Assistant Manager

Eva Norman – Receptionist/Admin

Hannah Robinson – Receptionist/Admin



Steve Phillippo – Referrals & Office Manager
Adelle Milligan – Post 16 Learning Mentor
Rachel Hogg - Mentor (from April 2024)
Lily May Woods – Mentor (from May 2024)
Charlotte Irving – SEN Coordinator (from June 2024)
Jenny Barton – Level 3 Apprentice (June 2024-February 2025)
Suranne Jackson – Stable Hand (from November 2024)
Lucy King – Stable Hand (from December 2024)
Helen Leviss – Post 16 Learning Mentor/NVQ Coordinator (from January 2025)
Haidee Scrutton – Stable Hand/ Small Animal helper (from January 2025)
Victoria Wilson- JAC in a Box Saturday Assistant Supervisor (from February 2025)
Alan Crosse – Accounts (Volunteer)
And a bank of volunteers in the schools' team, detached team, and Rehoboth team.

JAC is extremely grateful for the on-going work and commitment of its staff and volunteers. During 2024/25 volunteers have contributed over **5800 hours** of voluntary mentoring, stables & gardening and back-office support, valued at over **£116,000** based on the median gross hourly rate for full-time workers of £20 per hour. An additional 26,500 hours of paid employment means JAC has been able to meet its objectives and provide a valued service to the community.

NETWORKING AND LIAISON WITH OTHER AGENCIES

JAC values networking with other agencies taking an active role in community and strategic planning and partnership. Partnership working with Social Care and SEND in Wokingham, Bracknell and Reading continues to grow as JAC is a recognised and valued Alternative Provision for children and young people with additional needs and Post 16 provision. Likewise, good relationships with schools and parents continue to develop as JAC provides support through services at Rehoboth and the JAC in a Box shop. JAC continues to work with churches, voluntary and statutory agencies, and community groups for the well-being of our children and young people.

CHAIRMAN'S REPORT, NIGEL PRESTON

In writing this, I'm looking back at another busy, challenging but "successful" year. I then ask myself what success looks like for JAC? It seems to me that it's not about being busy in itself, although it's been that, nor is about increasing financial turnover, but that has been achieved; it has to be about the positive impact we are able to make in young people's lives.

Wherever I look across the range of JAC activities we can see lives changed for the better, sometimes it's only what appear tiny increments, maybe being able to face being on site for a few more hours a week, but these can be huge steps for the young person to take. It's these things that make all the effort put in by our wonderful staff and volunteers so worthwhile.

In saying the year has been busy, you only need to look at the statistics relating to the numbers of young people referred to us each term, or the number of those on work placement in our shop JAC IN A BOX, to appreciate that we are very full the majority of the time.

I do have to say what a great opportunity the shop offers to the young people training there, so many basic skills being learnt and awards achieved. I also love the innovation going on there, with



new ways to “market” the donations, from web sites and the local sales room, to special Saturday sales.

JAC is very much a family, we are always sad to see staff move on and we wish them well, but often significant gaps then need to be filled, and these can become some of our biggest challenges. As a Christian based charity, we do look to God to lead and provide, and happily we have been able to welcome new staff to both fill gaps and expand our range of activities.

Our main site at Rehoboth continues to be a hive of activity, literally in terms of the bees Sam now keeps at the bottom of the fields. Have you tried our lovely honey or other bee related products? I am happy that this has been another good year financially, not only are we able to cover our growing costs but we have ended once more with a small surplus that we are able to invest in training our staff and also in our facilities. In discussing the surplus from the previous year the need for someone or something called a “horse walker” was agreed; it turns out that this is a rather large circular building not someone with a lead! This is currently being assembled and will ease the pressure of exercising those fundamental assets, our horses. It is so encouraging to be able to continue the development of Rehoboth.

Being so busy also means we are operating at capacity, with further young people whose needs sadly we are unable meet. Thus, we are now beginning to seriously explore options to expand to a second site, and one that we own rather than lease, with the uncertainty this brings. This will be a significant step of faith for both the directors and the trustees, and in closing my report I would ask you to join us in praying that we’ll find the right site and access the considerable resources that will be necessary.

Finally, let me thank all those who continue to support us in all sorts of ways and assure that we remain committed to our mission statement of:

“Walking alongside young people and families, showing love and acceptance according to Christian principles, encouraging brave and positive choices”.

DEVELOPMENT DIRECTOR REPORT, SAM MILLIGAN

This year has been another period of growth and encouragement for the charity. We are pleased to report positive developments across our programmes, alongside an increasing demand for our Post-16 SEN education provision.

A key focus continues to be the need for additional space. While we are thankful for the land and facilities currently available at Rehoboth, the growth of our work means that further land will be essential to meet the needs ahead. This is particularly relevant as some of our horses are now reaching semi-retirement/retirement age, which will require not only additional horses but also the space to accommodate them.

We hold on to the words of Isaiah 54:2–3, which inspire us to look with faith toward expansion: *“Enlarge the site of your tent [to make room for more children]; stretch out the curtains of your dwellings, do not spare them; lengthen your tent ropes and make your pegs [stakes] firm [in the ground]. For you will spread out to the right and to the left; and your descendants will take possession of nations and will inhabit deserted cities.”*

We are grateful for the appointment of nine new staff members this year. Their skills and dedication have strengthened the team and will enable us to extend our capacity. This has allowed us to continue delivering meaningful opportunities for young people and families, while preparing for future growth.



Our Post-16 programme has grown from 8 to 12 students, reflecting the rising demand for provision in this area, whilst this doesn't sound too much of an increase the fact that these students are on site on a full timetable means the actual hours of provision have increased greatly. Mentoring sessions have ensured consistent and reliable support for young people who benefit from regular one-to-one and small group guidance even with changes in staff and an ever-growing need for more space to accommodate these sessions which has somewhat limited growth this year. As we respond to these developments, we are reminded of the encouragement in Matthew 7:7-8 to "keep on asking, seeking, and knocking," trusting that provision will come in due time.

We also recognise the importance of deepening our partnership with schools and the local authorities, in particular the SEN departments, and are working towards closer collaboration. These relationships will be vital in strengthening the impact of our services and ensuring that provision remains relevant to the needs of our community.

Looking ahead, we continue step by step, moving forward with what we have, while remaining prayerful and expectant for the resources needed to expand. As a song we often sing reminds us: *"Little by little we're taking ground, every prayer a powerful weapon."*

It remains a privilege to serve our community in this way, bringing hope, encouragement, and opportunity to young people and their families. We give thanks for the faithfulness of God, the support of our partners, and the dedication of all who contribute to this vision. In particular, we want to acknowledge our trustees, staff, and volunteers, whose hard work, wisdom, and commitment make this mission possible.

FINANCIAL REVIEW

The following is list of financial supporters and others who donated materials and services in the year. Along with those listed there is a vast number of individuals who have donated regularly or by a one-off gift through the JACPot giving scheme. Thank you!

Sing Healthy
Wokingham Lions
Rotary Club of Reading
The David Brownlow Trust
Rotary Club of Maiden Erlegh
Enterprise Mobility
Short & Wells Trust

Medlock Electrical Distributors
Hurst Show & Country Fayre
Kiriath Trust
Carita
Wings Charity
PWC Foundation
Oak Tree Garden Centre

Regular and One-Off Donations Churches
Brookside Church
Emmanuel Church Centre, Woodley
Finch & California Parish
St James Church Woodley Mission Support

St Sebastian Church
St John's Church, Woodley
Norrey's Emmanuel Trust



Materials & Services for Rehoboth donated by

Ashridge Garden Centre
N Marshall
Rotary Club of Reading & Maiden Erlegh
Sheeplands Garden Centre

Nigel Perkins
Medlock Electrical Distributors
Woodland Trust

Company Community Enrichment Days

Thames Water
PWC
Carbonxygen

BMW
TekSystems

INCOMING RESOURCES

The bulk of incoming resources were used to cover the cost of delivering 1:1 and group sessions and Post 16 alternative provision. The grounds of Rehoboth continue to be developed and improved with the help of volunteer labour. The development plans for the admin loft space and new reception area are expected to be started in the up-coming summer holidays, and the small animal enclosure and workshops are almost complete.

A general breakdown of income shows five main funding streams –

JACPot 11.9% of total general income	The JACPot funding initiative supports the general work of JAC and to enable expansion of work with a distinctively Christian emphasis. The JACPot consists of regular monthly income and one-off donations from churches and individuals. £87,278 was received through the JACPot fund showing a £17,413 decrease on the previous year, mainly due to a decrease in one-off gifts, however, the previous year included a substantial gift from one individual towards the purchase of the marquee.
Grants, Trusts and Companies 3% of total general income	There was Grant, Trusts and Companies income of £21,804 compared to £9,500 the previous year, this included a specific grant for the JAC in a Box shop, the rest was smaller donations from companies towards the work at Rehoboth. This funding stream is generated through fundraising efforts of the local community and grant applications; it is sometimes restricted for a specific piece of work– there is no guarantee that this income will be secured from year to year.
Project work 81.7% of total general income	Project work income comes from ‘paid for services’ to schools and statutory organisations, one-off project grants related to our Equine and Small Animal Assisted Learning project and Rehoboth activities. Income for project work was £598,891 compared to £484,785 in the previous year, an increase of 23%. This is mainly due to an increase in Post 16 SEN placements.
Fundraising Events & other Income 3.3% of total general income	£24,196 generated from rental income, bank interest, fundraising events and other activities showing a small increase on the previous year’s £23,118.



RESOURCES INCOME AND EXPENDITURE

This year ended on 31 March 2025 expenditure was £678,109 an increase of 21%. Incoming resources for the year were £733,669 an increase of 17.9% on the previous year.

EXPECTATIONS AND PROJECTIONS

Project Work income from referrals and other activities shows an increase of 23% on last year reflecting an increased intake of post-16 SEN placements and mentoring sessions. Our specialist post-16 education programmes in Horse Care, Animal Welfare and Personal Progress continue to be a great resource to the local authority seeking to place SEN students who have reached the end of year 11 but struggle to access mainstream further education services. There is a high demand for our limited spaces, we are very pleased we were able to offer these courses to 11 students and one to a year 11 student via a school placement.

As always, we need more mentors to run more sessional work, the demand continues to increase as is evident on our waiting list, but we are limited by the number of mentors and space on site for sessions to run.

We continue to need more subscribers to our JACPot giving scheme to help cover core costs and to increase our bursary fund to help families who want to self-refer. The Journey to Independence House continues to provide a young family who moved in at the end of 2019 with a safe and stable home environment for mum and 2 young children.

The projections for 2025/26 show an operating income of £831k with operating expenditure of £778k.

KEY RISKS

The key risk factors for the Charity would be:

- A significant reduction in referrals or post-16 placements, 82% of our income comes from these placements with 42% of this from Post 16 placements alone. There is a staff cost attached to these services; therefore, the risk could be managed in part by reducing staff overheads. The preferred risk management is to continue networking to raise our profile and promote our Offer to schools and the Local Authorities, feedback successful outcomes to schools and parents and promote the excellent service we provide in bridging the gap in provision for emotional and behavioural support in schools and in the community – offering a service that is accessible to all. Continued monitoring of our pricing structure is necessary to ensure our services are covering the bulk of costs whilst still accessible to those in need.
- Loss of key staff or volunteers – risk addressed by ensuring staff and volunteers feel valued, receive appropriate training and supervision, and see themselves as an integral part of building God's Kingdom here on earth, in the event of such loss of staff, JAC's recruitment policy recommends a re-evaluation of the situation followed by re-structuring or recruiting as necessary. Successful recruitment and training procedures of new sessional workers and volunteers are in place.



- Potential costs arising from continued development or maintenance of the Rehoboth site that would need to be funded by JAC, management of this risk would be to ensure there are 'earmarked funds' for this type of expenditure and where needed a fundraising campaign to meet the cost of any large development which then only progresses when funding has been secured or pledged.
- The JAC in a Box shop being unable to match income to expenditure. As the shop recruits more paid staff to ensure it can cover opening times, holidays, and student mentoring, there needs to be an increase in shop donations and/or grants.
- Cessation of our lease agreement which would mean looking for other property to run our services. Our existing lease has very good terms, therefore any move would be costly due to high price of land and building costs. The Charity has started to invest surplus funds into a 'Property Fund'.

RESERVES POLICY

It is the policy of the charity to maintain unrestricted free (General) reserves, those funds not tied up in fixed assets, designated or restricted funds, at a level equivalent to six months normal expenditure. This would allow JAC to continue to operate in periods when grants or other funding is not available.

Our current level of normal outgoings (excluding restricted expenditure and depreciation) is £318,004 per six months.

On 31st March 2025 our unrestricted general reserves are £446,426, meeting our reserve target, any part of this surplus that arises from supply of education, research, or vocational training will be used solely for the continuation or improvement of such supplies.

The trustees are satisfied that the Charity's reserves are available and adequate to fulfil its obligations.

SHARE CAPITAL

The company is limited by guarantee and therefore has no share capital.

TRUSTEE INDEMNITY COVER

Trustee indemnity insurance cover is provided by the Ansvar Commercial Combined Insurance policy.

DISCLOSURE OF INFORMATION

Each of the trustees at the time when this report is approved has confirmed that:



- so far as he/she is aware, there is no relevant audit information of which the Charity's independent examiner is unaware, and
- that he/she has taken all the steps that ought to have been taken as a trustee to be aware of any information needed by the Independent Examiner in connection with preparing his/her report and to establish that the independent examiner is aware of that information.

INDEPENDENT EXAMINER

A resolution proposing the re-appointment of Nigel Gough as independent examiner of the Charity's accounts and associated matters was agreed at the Annual General Meeting on 12 November 2024.

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

Charity law 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 at the year end and of its incoming resources and resources expended during that year. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

METHOD OF PREPARATION OF ACCOUNTS

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the trustees and signed on their behalf by:

Nigel Preston

Signed: Nigel Preston (Chairperson)

Date: 11 November 2025



Just Around the Corner (JAC) Ltd



Registered number
6777752

Just Around the Corner (JAC)

Report and Accounts

31 March 2025



Report of the Independent Examiner

To the trustees of Just Around the Corner (JAC)

I report on the accounts of the Charity Company for the year ended 31 March 2025, which are set out on pages 13 to 23.

Responsibilities and basis of

report As the charity's trustees of the Company (who are also the directors of the company 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 for this year 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).

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Chartered Institute of Management Accountants..

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

Nigel Gough

Signed: Nigel Gough ACMA

Date: 31 October 2025



**Just Around the Corner(JAC)
Statement of Financial Activities
for the year ended 31 March 2025**

	Notes	2025			2024
		Unrestricted funds £	Restricted funds £	Total funds £	£
Incoming resources from generating funds					
- Voluntary income	2	110,582	-	110,582	114,241
- Investment income	2	5,022	-	5,022	4,261
Income from fundraising events	2	50	-	50	
Incoming resources from charitable activities	2	598,891	-	598,891	484,785
Other incoming resources	2	19,124	-	19,124	18,857
Total incoming resources		733,669	-	733,669	622,144
				-	-
Resources expended					
Charitable activities	3	677,331	-	677,331	559,534
Governance costs	3	778	-	778	552
Total resources used		678,109	-	678,109	560,086
Net incoming/(outgoing) resources before transfers		55,560	-	55,560	62,058
Transfers between funds		-	-	-	-
Net movement in funds for the year	3	55,560	-	55,560	62,058
Balances brought forward at 1st April 2024		667,004	-	667,004	604,946
Balances carried forward at 31st March 2025		722,564	-	722,564	667,004

See Note 13 for Prior Year Statement of Financial Activities



Just Around the Corner (JAC) Ltd



Just Around the Corner(JAC) Balance Sheet as at 31 March 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	5	407,182	415,324
Current assets			
Debtors	6	67,977	24,289
Cash at bank and in hand		425,481	360,020
		<u>493,458</u>	<u>384,309</u>
Creditors: amounts falling due within one year	7	(176,409)	(120,962)
Net current assets		<u>317,049</u>	<u>263,347</u>
Total assets less current liabilities		<u>724,231</u>	<u>678,671</u>
Creditors: amounts falling due after one year	7	(1,667)	(11,667)
Net assets		<u>722,564</u>	<u>667,004</u>
Funds			
Restricted Funds	8	-	-
Unrestricted Funds	9	722,564	667,004
		<u>722,564</u>	<u>667,004</u>

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the trustees and signed on their behalf by:

Nigel Preston

Alan Crosse

Signed: Nigel Preston (Chairperson)
11 November 2025

Signed: Alan Crosse (Treasurer)
11 November 2025



**Just Around the Corner(JAC)
Notes to the Accounts
for the year ended 31 March 2025**

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with applicable United Kingdom Accounting Standards.

Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

When donors specify that donations and grants are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

Grants and donations to fund expenditure on construction of fixed assets have been recognised in the SOFA on receipt as restricted funds.

Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the Statement of Financial Activity at the same time as the gift to which they relate.

Investment income

This is included in the accounts when receivable.

Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT, which cannot be recovered.

All expenditure has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to a particular heading they have been allocated on a basis consistent with use of the resources.

Salary costs included within the cost of charitable activities have not been allocated to either Fund Generating or Governance costs. Recognising that some time is spent on these activities, the vast majority of staff time is spent on charitable activities, and the value of time that might be allocated elsewhere is not material.

Tangible fixed assets and depreciation

Tangible fixed assets costing more than £500 are capitalised and shown at cost.

Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Leasehold Buildings	- 10 years
Motor vehicles	- 4 years
Fixtures and fittings	- 4 years
Plant and machinery	- 4 years



Just Around the Corner(JAC) Notes to the Accounts for the year ended 31 March 2025

Fund Accounting

Funds held by the charity are either:

Unrestricted general funds - these are funds available for the use at the discretion of the trustees in furtherance to the general objectives of the charity

Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for a particular restricted purpose.

Further explanations of the nature and purpose of each fund is included in the notes to the financial statements

Pensions

The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

2 Income Resources	2025			2024
	Unrestricted funds	Restricted funds	Total funds	
	£	£	£	£
Voluntary Income				
JacPot				
Regular giving				
Individuals	26,576	-	26,576	28,951
Churches	5,198	-	5,198	4,694
Trusts	1,200	-	1,200	1,200
One Off Gifts				
Individuals	53,254	-	53,254	68,758
Churches	1,050	-	1,050	1,088
	87,278		87,278	104,691
Companies/Trusts	21,804	-	21,804	9,550
Other Donations	-	-	-	
Grants	1,500	-	1,500	
	110,582		110,582	114,241
Activities for Generating Funds				
Fundraising Events	50		50	-
Investment Income				
Bank interest received	5,022	-	5,022	4,261
Incoming Resources from charitable activities				
Service Agreements		-	-	
Project & other work	598,891	-	598,891	484,785
	598,891		598,891	484,785
Other income	19,124	-	19,124	18,857
	733,669	-	733,669	622,144

See Note 11 for Prior Year Incoming Resources



**Just Around the Corner(JAC)
Notes to the Accounts
for the year ended 31 March 2025**

3 Resources used	2025		2024	
	Unrestricted £	Restricted £	Total funds £	Total funds £
Charitable activities				
Direct salaries, NI and pension	379,204	-	379,204	317,384
Vehicles:				
Insurance	2,731	-	2,731	2,092
Running costs	2,278	-	2,278	2,869
Depreciation	6,857	-	6,857	-
Activity costs				
Costs of activities	98,277	-	98,277	67,381
Consumables	7,170	-	7,170	6,271
Equipment costing less than £500	5,228	-	5,228	8,030
Food, refreshment and other costs	2,527	-	2,527	3,386
Depreciation	22,779	-	22,779	9,948
Profit/Loss on disposal Fixed Assets	-	-	-	-
Activities for Generating Funds	-	-	-	-
Training	1,372	-	1,372	1,379
Insurance and licences	18,327	-	18,327	13,378
Rent	29,100	-	29,100	26,343
Property Depreciation	9,835	-	9,835	16,063
Other property costs	39,634	-	39,634	28,152
Office costs	17,099	-	17,099	18,678
Administration	26,173	-	26,173	28,571
Grants to other organisations	-	-	-	-
Professional fees	7,653	-	7,653	8,171
Bank charges and interest	1,087	-	1,087	1,438
	677,331	-	677,331	559,534
Governance costs				
AGM and Trustee meetings	-	-	-	-
DBS checks	778	-	778	552
	778	-	778	552
Total resources used	678,109	-	678,109	560,086
Depreciation of owned fixed assets			42,101	28,214

See Note 12 for Prior Year Incoming Resources



Just Around the Corner (JAC) Ltd



Just Around the Corner(JAC) Notes to the Accounts for the year ended 31 March 2025

4 Staff costs								
						2025	2024	
						£	£	
Wages and salaries						373,769	318,887	
Social security costs						22,845	18,808	
Other pension costs						8,763	8,262	
						<u>405,377</u>	<u>345,957</u>	
5 Tangible fixed assets								
	Leasehold	Freehold	Motor	Plant &	Fixtures	Assets under		
	Buildings	Buildings	vehicles	machinery	fittings and	the course of		
	£	£	£	£	equipment	construction		Total
Cost						£		£
At 1 April 2024	140,104	200,000	65,200	140,046	16,758	38,120		600,228
Additions				22,169	4,979	6,811		33,959
Transfers	44,931					(44,931)		-
Disposals/write offs								-
At 31 March 2025	<u>185,035</u>	<u>200,000</u>	<u>65,200</u>	<u>162,215</u>	<u>21,737</u>	<u>-</u>		<u>634,187</u>
Depreciation								
At 1 April 2024	101,854	12,167	17,200	41,361	12,322	-		184,904
Charge for the year	7,835	2,000	6,857	22,779	2,630			42,101
Disposals/write offs								-
At 31 March 2025	<u>109,689</u>	<u>14,167</u>	<u>24,057</u>	<u>64,140</u>	<u>14,952</u>	<u>-</u>		<u>227,005</u>
Net book value								
At 31 March 2025	<u>75,346</u>	<u>185,833</u>	<u>41,143</u>	<u>98,075</u>	<u>6,785</u>	<u>-</u>		<u>407,182</u>
At 31 March 2024	<u>38,250</u>	<u>187,833</u>	<u>48,000</u>	<u>98,685</u>	<u>4,436</u>	<u>38,120</u>		<u>415,324</u>
6 Debtors						2025	2024	
						£	£	
Amount due from HMRC-gift aid						657	2,706	
Trade debtors						50,817	13,477	
Prepayments and accrued income						16,503	8,106	
						<u>67,977</u>	<u>24,289</u>	
7 Creditors:						2025	2024	
- Amounts falling due in one year						£	£	
Short -Term Interest free loans						-	-	
Current portion of long term loans						10,000	10,000	
Other creditors - PAYE/Ni and Pension contributions						12,042	6,515	
Accruals and deferred income						154,367	104,447	
						<u>176,409</u>	<u>120,962</u>	
- Amounts falling due after one year								
Long Term Loans						1,667	11,667	
						<u>1,667</u>	<u>11,667</u>	

In May 2020 the Charity took out a "Bounce Back Loan" of £50,000 repayable over 5 years at an Interest rate of 2.5% after 12 months



**Just Around the Corner(JAC)
Notes to the Accounts
for the year ended 31 March 2025**

8 Restricted Funds	2025	2024
	£	£
At 1 April 2024	-	-
Net income/(outgoings)	-	-
Transfer to Unrestricted Funds	-	-
At 31 March 2025	-	-

9 Unrestricted Funds	Earmarked for activities	Rehoboth Designated	JAC House Designated	General funds	2025	2024
	£	£	£	£	£	£
At 1 April 2024	126,920	21,272	134,705	384,107	667,004	604,946
Transfer (to)/from earmarked funds	3,380	-	-	(3,380)	-	-
Transfer (to)/from restricted funds	-	-	-	-	-	-
Surplus/(deficit) for the year	-	(8,139)	(2,000)	65,699	55,560	62,058
At 31 March 2025	130,300	13,133	132,705	446,426	722,564	667,004

The Rehoboth Designated Fund represents the Gifts received for Rehoboth which have now been used on the unrestricted asset, this fund is being reduced over the useful life of the asset.

The JAC House Designated Fund represents the Gifts received for JAC House which have now been used on the unrestricted asset, this fund is being reduced over the useful life of the asset.

An amount of £130,300 has been earmarked for ongoing projects.

10 Trustees' remuneration

No payments or expenses were paid to any other member of the Trust or person closely connected to them or related parties other than the re-imbursement of expenses incurred in respect of the charity's activities.



Just Around the Corner (JAC) Ltd



Just Around the Corner(JAC) Notes to the Accounts for the year ended 31 March 2025

11 Prior Year Income Resources	2024			2023
	Unrestricted funds £	Restricted funds £	Total funds £	£
Voluntary Income				
JacPot				
Regular giving				
Individuals	28,951	-	28,951	34,635
Churches	4,694	-	4,694	5,394
Trusts	1,200	-	1,200	1,417
One Off Gifts				
Individuals	68,758	-	68,758	62,620
Churches	1,088	-	1,088	2,410
	104,691	-	104,691	106,476
Companies/Trusts	9,550	-	9,550	38,614
Other Donations		-		
Grants		-		7,500
	114,241	-	114,241	152,590
Activities for Generating Funds				
Fundraising Events				3,379
Investment Income				
Bank interest received	4,261	-	4,261	744
Incoming Resources from charitable activities				
Service Agreements	-	-	-	
Project & other work	484,785	-	484,785	453,003
	484,785	-	484,785	453,003
Other income	18,857	-	18,857	17,238
	622,144	-	622,144	626,954
12 Prior Year Resources used	2023			2022
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Charitable activities				
Direct salaries, NI and pension	317,384	-	317,384	279,134
Vehicles:				
Insurance	2,092	-	2,092	1,897
Running costs	2,869	-	2,869	3,123
Depreciation	-	-	-	-
Activity costs				
Costs of activities	67,381	-	67,381	44,755
Consumables	6,271	-	6,271	1,579
Equipment costing less than £500	8,030	-	8,030	3,343
Food, refreshment and other costs	3,386	-	3,386	2,943
Depreciation	9,948	-	9,948	6,677
Profit/Loss on disposal Fixed Assets	-	-	-	6,592
Activities for Generating Funds	-	-	-	-
Training	1,379	-	1,379	3,540
Insurance and licences	13,378	-	13,378	10,409
Rent	26,343	-	26,343	23,159
Property Depreciation	16,063	-	16,063	15,647
Other property costs	28,152	-	28,152	19,685
Office costs	18,678	-	18,678	16,166
Administration	28,571	-	28,571	16,434
Grants to other organisations	-	-	-	-
Professional fees	8,171	-	8,171	1,746
Bank charges and interest	1,438	-	1,438	1,460
	559,534	-	559,534	458,289
Governance costs				
AGM and Trustee meetings	-	-	-	-
DBS checks	552	-	552	408
	552	-	552	408
Total resources used	560,086	-	560,086	458,697
Depreciation of owned fixed assets			28,214	23,642



Just Around the Corner(JAC)
Notes to the Accounts
for the year ended 31 March 2025

13 Prior Year Statement of Financial Affairs
for the year ended 31 March 2024

	Notes	2024			2023
		Unrestricted funds £	Restricted funds £	Total funds £	£
Incoming resources from generating funds					
- Voluntary income	2	114,241		114,241	152,590
- Investment income	2	4,261	-	4,261	744
Income from fundraising events	2				3,379
Incoming resources from charitable activities	2	484,785		484,785	453,003
Other incoming resources	2	18,857	-	18,857	17,238
Total incoming resources		622,144		622,144	626,954
				-	-
Resources expended					
Charitable activities	3	559,534		559,534	458,289
Governance costs	3	552	-	552	408
Total resources used		560,086	-	560,086	458,697
Net incoming/(outgoing) resources before transfers		62,058	-	62,058	168,257
Transfers between funds		-	-	-	-
Net movement in funds for the year	3	62,058	-	62,058	168,257
Balances brought forward at 1st April 2023		604,946		604,946	436,689
Balances carried forward at 31st March 2024		667,004	-	667,004	604,946