

JUNCTION 13 EASTLEIGH

England & Wales - Charity number 1146633

Details

Status Registered

Legal form Charitable company

Company number [07982262](#)

Registered 2012-03-28

Register [View on the Charity Commission register](#)

Contact

Address Junction Church
2 Romsey Road
Eastleigh
Hampshire
SO50 9FE

Phone 02380 362833

Email office@junctionchurch.org.uk

Website www.junctionchurch.org.uk

Activities

Objects: 3.THE CHARITY'S OBJECTS ARE, FOR THE PUBLIC BENEFIT:-3.1 TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS IN EASTLEIGH, HAMPSHIRE AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM AND THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT; AND3.2 TO FULFIL SUCH OTHER PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED TO THE CHARITABLE WORK OF THE CHARITY AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT.

Activities: To advance the Christian Faith;To relieve sickness, distress or financial hardship and to promote and preserve good health by the provision of funds, goods and services of any kind, including the provision of counselling and support;To advance education, marriage and family life;in such parts of the United Kingdom or the world as the trustees see fit.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Hampshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£171,365	£166,605	-	-
2024-03-31	£278,656	£160,594	-	-
2023-03-31	£147,371	£125,444	-	-
2022-03-31	£145,785	£126,796	-	-
2021-03-31	£102,448	£109,093	-	-

Trustees

Name	Role	Appointed
CHRISTOPHER CHARLES JANUARY		2013-05-14
Michael John Evans		2026-04-17
Shaun Alan Burrows		2022-06-27

JUNCTION 13 EASTLEIGH

England & Wales - Charity number 1146633

Accounts

JUNCTION 13 EASTLEIGH
(REGISTERED NUMBER : 07982262)

**REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025**

JUNCTION 13 EASTLEIGH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their report and accounts for the year ended 31 March 2025.

The accounts have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and, "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102.

Structure, governance and management

The charity is a company limited by guarantee. The liability of the members is limited by their guarantee. In the event of the charity being wound up during the period of their membership (or within a year following), members undertake to contribute such amounts as maybe required up to a maximum of £10.

The charity was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its articles of association. The charity registered number is 1146633.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

- J Walter
- D Lockyer
- C January
- N Chambers
- S Burrows
- S Mullin

Organisational structure

The business of the church is managed by the trustees who meet regularly to review strategy, policy and operational matters. The spiritual leadership of the church rests with the Elder(s).

Risk review

The trustees 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.

Objectives and activities

The objects of the charity are:

- To advance the Christian Faith in accordance with the Statement of Beliefs;
- To relieve sickness, distress or financial hardship and to promote and preserve good health the provision of funds, goods and services of any kind, including the provision of counselling and support; and
- To advance education, marriage and family life; in such parts of the United Kingdom or the world as the trustees see fit.

Review of activities

The work of the church has been to fulfil its charitable objects. In doing so, the church has considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular, we seek to advance the Christian faith amongst all people both in the UK and overseas through the activities listed below.

JUNCTION 13 EASTLEIGH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Ministry

We continue to run our core activities as a church as well as playing our part alongside other local churches in a number of projects that serve the wider community. We continue to function as the lead church for the CAP debt centre. Our missional community in Bishopstoke has seen a number of visitors and is a good complement alongside what we do centrally on Sundays.

Membership

We have seen a few move on from the church as well as a few added in. We had a number at our latest Vision and Values lunch who are happy to be considered members. We have a good proportion of people in their senior years and continue to face the challenge of seeing younger families and singles added to the church.

Premises

We began to meet in the new premises on a hiring basis in the Summer and then completed on the purchase in October. This has been a very significant move. We continue to rent the former Evangelical Church premises in Bishopstoke which is where our Missional community is based..

Personnel

We have appointed a new CAP centre manager on a Part Time basis as the former manager retired from the role. Our Centre Manager has now increased his hours from 16 to 32 due to the demands of the role. Aside from this, there are many volunteers carrying responsibility and contributing to the life and mission of the church.

Finance

Income for the year totalled £171,365 (2024: £278,656) with expenditure of £166,605 (2024: £160,094). During the year, unrestricted funds increased by £22,213 (2024: decreased £12,769) and restricted funds decreased by £17,453 (2004: increased £131,331), to create an overall surplus of £4,760 (2024: £118,562). Restricted funds include CAP, Elder and New Building funds. Included within unrestricted funds is £75,006 designated for the building, maintenance and giving.

Reserves policy

The Trustees regularly review the reserves of the church. This encompasses income and expenditure streams, the need to match variable income with fixed commitments and the nature of the reserves. Reviews also take into account the Trustees' settled conviction that God will continue to supply the financial needs of the church as He has done in past years. The latest review concluded that because of the evident commitment of the church members to support the work of the church, it is not necessary to maintain a significant reserve of general funds. The church's general fund stood at £51,985 (2024: £24,979) on 31 March 2025 which is approximately equal to 4 months of the annual expenditure of the church.

JUNCTION 13 EASTLEIGH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Statement of trustees responsibilities

The trustees, who are also the directors of Junction 13 Eastleigh for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare accounts 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, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts 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.

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

On behalf of the board of trustees

J D Walter

Trustee J D Walter

Dated: 17-Dec-2025

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE UNAUDITED ACCOUNTS OF JUNCTION 13 EASTLEIGH

I report on the accounts for the year ended 31 March 2025 set out on pages 5 to 14.

Respective responsibilities of directors and examiner

As described on page 1, the trustees, who are also directors of the company for the purposes of company law, are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's report

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

- (1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those accounting records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



C J Goodhead FCA
Knight Goodhead Limited
Chartered Accountants

16-Dec-2025

7 Bournemouth Road
Chandler's Ford, Eastleigh
Hampshire SO53 3DA

JUNCTION 13 EASTLEIGH

(Company limited by guarantee and not having share capital)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

(Including Income and Expenditure account)

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
INCOME					
Donations and legacies	3	147,424	15,511	162,935	278,635
Other income		8,430	-	8,430	21
TOTAL INCOME		155,854	15,511	171,365	278,656
EXPENDITURE					
Charitable activities	5	133,641	32,964	166,605	160,094
TOTAL EXPENDITURE		133,641	32,964	166,605	160,094
NET INCOME FOR YEAR BEFORE TRANSFERS		22,213	(17,453)	4,760	118,562
TRANSFERS BETWEEN FUNDS		75,515	(75,515)	-	-
NET INCOME FOR THE YEAR		97,728	(92,968)	4,760	118,562
TOTAL FUND BALANCE BROUGHT FORWARD		29,263	158,817	188,080	69,518
TOTAL FUND BALANCES CARRIED FORWARD		126,991	65,849	192,840	188,080

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derives from continuing activities.

JUNCTION 13 EASTLEIGH

REGISTERED NUMBER : 07982262

(Company limited by guarantee and not having share capital)

BALANCE SHEET AT 31 MARCH 2025

	Notes	£	2025 £	2024 £
FIXED ASSETS				
Tangible assets	7		389,924	1,351
CURRENT ASSETS				
Debtors	8	13,480	18,107	
Cash at bank and in hand		114,033	273,742	
		127,513	291,849	
CREDITORS: amounts falling				
due within one year	9	(10,934)	(5,120)	
NET CURRENT ASSETS			116,579	286,729
TOTAL ASSETS LESS CURRENT LIABILITIES			506,503	288,080
CREDITORS: amounts falling				
due after more than one year			(313,663)	(100,000)
	10			
NET ASSETS			192,840	188,080
FUNDS				
Unrestricted funds	11		126,991	29,263
Restricted funds	11		65,849	158,817
TOTAL FUNDS			192,840	188,080

For the financial year ended 31 March 2025, the company was entitled to exemption from audit under section 477 Companies Act 2006; and no notice has been deposited under section 476. The directors acknowledge their responsibilities for ensuring that the company keeps accounting records, which comply with section 386, and preparing accounts, which give a true and fair view of the state of affairs of the company as at the end of the year and of its surplus or deficit for the financial year, in accordance with the requirements of section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

The accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Trustees on 17-Dec-2025
and signed on their behalf by J D Walter

J D Walter

Trustee

JUNCTION 13 EASTLEIGH

(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

1 ACCOUNTING POLICIES

(a) Accounting convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity meets the definition of the public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The accounts have been prepared on the going concern basis. There are no material uncertainties about the charity's ability to continue.

(b) Fund accounting

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

- Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

(c) Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations and legacies are received by way of grants, donations, legacies and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, when entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Investment income is included when receivable.

Resources are deferred when, at the end of an accounting period, they have been received but the charity has yet to become unconditionally entitled to them.

JUNCTION 13 EASTLEIGH

(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

1 ACCOUNTING POLICIES (continued)

(d) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. It includes any VAT paid.

Costs are apportioned in line with the income received from that source during the year.

Charitable activities expenditure comprises of those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly.

(e) Fixed assets

Fixed assets are capitalised for ongoing use within the company, where the individual cost of the asset exceeds £100.

Depreciation is provided on fixed assets to spread the cost over the estimated useful lives of the relevant assets at the following rates:

Computer equipment	25% Straight line
Furniture and fittings	25% Straight line
Leasehold improvements	Over the term of the lease
Freehold property	2% straight line (land element is not depreciated)

(f) Pension costs

Contributions in respect of the company's defined contribution scheme are charged to the Statement of Financial Activities for the year in which they are payable to the scheme. Differences between contributions payable and contributions actually paid in the year are shown as either accruals or prepayments at the year end.

2 LEGAL STATUS

The charity is a company limited by guarantee and has no share capital. The charitable company was incorporated on 8 March 2012 in the United Kingdom and was registered on 28 March 2012 with the Charity Commission in England and Wales. The charity is a public benefit entity.

The registered office of the charitable company is 2 Romsey Road, Eastleigh, Hampshire, SO50 9FE. The charity number is 1146633.

JUNCTION 13 EASTLEIGH

(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

3 DONATIONS AND LEGACIES

	Unrestricted	Restricted	2025	2024
	£	£	£	£
Non gift aid donations	37,239	5,175	42,414	47,445
Gift aid donations	87,052	651	87,703	175,137
Gift aid recoverable	21,660	13	21,673	43,560
CAP donations	-	9,672	9,672	12,493
Grant income	1,473	-	1,473	-
	147,424	15,511	162,935	278,635

4 STAFF COSTS

	2025	2024
	£	£
Wages and salaries	62,272	66,530
Social security costs	-	-
Pension	1,971	2,265
	64,243	68,795

The average number of staff employed during the year was 4 (2024: 4). No employee received emoluments of £60,000 or more during this year or the prior year.

£2,610 (2024: £2,464) staff costs are included within cleaning in note 5.

At the year end there were outstanding pension contributions payable of £193 (2024: £395). Total pension contributions of £1,971 (2024: £2,265) were paid by the charity and are included in the SOFA.

JUNCTION 13 EASTLEIGH

(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

5	EXPENDITURE	Unrestricted	Restricted	2025	2024
		£	£	£	£
	Direct costs				
	Wages and salaries (note 4)	46,929	14,704	61,633	66,331
	Book allowance	102	-	102	300
	Visiting speakers	550	-	550	575
	Catering	2,328	-	2,328	863
	Youth work	187	-	187	393
	Messy church	-	-	-	42
	Tots	1,430	-	1,430	1,284
	PreSchool	-	-	-	7
	Marriage and Family	135	-	135	-
	FaithKidz	256	-	256	48
	Alpha	138	-	138	-
		52,055	14,704	66,759	69,843
	Support costs				
	Travel and subsistence	1,203	-	1,203	795
	Electricity and gas	9,189	-	9,189	7,457
	Insurance	4,594	-	4,594	2,584
	Rent and service charges	15,569	3,000	18,569	37,873
	Equipment maintenance	457	-	457	372
	Cleaning and waste disposal	4,902	-	4,902	2,926
	Premises cost	3,416	-	3,416	996
	Building repairs	-	9,233	9,233	-
	Administration costs and telephone	4,159	-	4,159	4,050
	IT support and website costs	375	-	375	409
	Bank charges	610	-	610	2,489
	Mortgage interest	7,368	-	7,368	-
	Safeguarding	342	-	342	257
	Advertisement and communication	1,386	-	1,386	818
	Sundry expenses	659	-	659	88
	Courses and conferences	4,008	-	4,008	3,099
	Other evangelism	1,554	-	1,554	359
	Gifts and donations	10,269	-	10,269	9,874
	Depreciation	8,097	-	8,097	980
	Loss on disposal	1,020	-	1,020	-
	Legal fees	579	2,235	2,814	9,136
	Accountancy and examination fees	1,830	-	1,830	1,650
	CAP costs excluding staff	-	3,792	3,792	4,039
		81,586	18,260	99,846	90,251
		133,641	32,964	166,605	160,094

Included within accountancy and examinations fees above are amounts due to the independent examiners in relation to independent examination of £1,000 (2024: £990).

JUNCTION 13 EASTLEIGH

(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

6 ANALYSIS OF GRANTS

Gift and donations made in the year totalling £9,434 (2024: £9,400) were made to institutions. Gifts over £1,000 per institution are as follows:

	2025	2024
	£	£
Commission Apostolic Trust Ltd	4,200	4,200
Christians Against Poverty (Eastleigh)	1,200	1,200
Fledge Youth Support	2,234	1,200
Life Church	1,800	1,800
Commission Festival	-	1,000
	<u>9,434</u>	<u>9,400</u>

7 TANGIBLE ASSETS

	Freehold Property	Leasehold improvements	Furniture & fittings	Total
		£	£	£
Cost				
At start and end of the year	-	72,433	14,267	86,700
Additions	390,043	-	7,647	397,690
Disposals	-	(72,433)	(12,385)	(84,818)
At end of year	<u>390,043</u>	<u>-</u>	<u>9,529</u>	<u>399,572</u>
Depreciation				
At beginning of the year	-	72,433	12,916	85,349
Charge	5,851	-	2,246	8,097
Eliminated on disposals	-	(72,433)	(11,365)	(83,798)
At end of period	<u>5,851</u>	<u>-</u>	<u>3,797</u>	<u>9,648</u>
Net book value				
At end of year	<u>384,192</u>	<u>-</u>	<u>5,732</u>	<u>389,924</u>
At beginning of year	<u>-</u>	<u>-</u>	<u>1,351</u>	<u>1,351</u>

8 DEBTORS

	2025	2024
	£	£
Gift aid recoverable	5,688	6,687
Prepayments and accrued income	7,792	11,420
	<u>13,480</u>	<u>18,107</u>

9 CREDITORS: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	4,507	4,413
Other creditors	2,831	707
Loans	3,596	-
	<u>10,934</u>	<u>5,120</u>

JUNCTION 13 EASTLEIGH

(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

10 CREDITORS: amounts falling due after more than one year	2025	2024
	£	£
Loans	<u>313,663</u>	<u>100,000</u>

Included with creditors due within one year and due after more than one year is a bank loan totalling £217,259 (2024; £nil) which is secured on the freehold property.

11 MOVEMENT IN FUNDS

	Funds b/fwd	Income	Expenditure	Transfers	Funds c/fwd
	£	£	£	£	£
Restricted funds					
Marquee	2,050		-	-	2,050
CAP - Christians Against Poverty	14,180	9,672	(15,054)	-	8,798
Elder fund	2,709	263	(3,442)	470	-
New building fund	139,878	5,576	(14,468)	(75,985)	55,001
	<u>158,817</u>	<u>15,511</u>	<u>(32,964)</u>	<u>(75,515)</u>	<u>65,849</u>
Designated funds					
Building fund	-	-	(13,219)	80,152	66,933
Maintenance Fund	1,000	-	-	4,828	5,828
Giving Fund	3,284	2,000	(3,039)	-	2,245
	<u>4,284</u>	<u>2,000</u>	<u>(16,258)</u>	<u>84,980</u>	<u>75,006</u>
Unrestricted funds					
General fund	<u>24,979</u>	<u>153,854</u>	<u>(117,383)</u>	<u>(9,465)</u>	<u>51,985</u>
Total funds	<u>188,080</u>	<u>171,365</u>	<u>(166,605)</u>	<u>-</u>	<u>192,840</u>

The restricted and designated funds are established for the following purposes:

Marquee

To buy/rent a new marquee for church to use whilst camping at the denominations annual conference.

CAP - Christians Against Poverty

This fund is to support Christians Against Poverty with donations being collected and passed on.

Elder Fund

This is a fund set aside to cover the salary costs of the new Elder

New building fund

These are funds raised to enable the church to move to a permanent location pending the completion of the purchase of the Eastleigh Railway Institute building. The transfer represents cash expenditure on fixed assets.

Designated building fund

This represents the net book value of the property together with the outstanding loans.

Maintenance Fund

This is to cover large building maintenance costs.

Giving Fund

This is a fund for any needs identified within the community.

JUNCTION 13 EASTLEIGH

(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

12 ANALYSIS OF NET ASSETS BETWEEN FUNDS AT 31 MARCH 2025	Unrestricted £	Restricted £	2025 £
Tangible fixed assets	389,924	-	389,924
Debtors	13,480	-	13,480
Bank and cash	48,184	65,849	114,033
Creditors	(324,597)	-	(324,597)
	<u>126,991</u>	<u>65,849</u>	<u>192,840</u>

COMPARATIVE ANALYSIS OF NET ASSETS BETWEEN FUNDS AT 31 MARCH 2024	Unrestricted £	Restricted £	2024 £
Tangible fixed assets	1,351	-	1,351
Debtors	18,107	-	18,107
Bank and cash	14,925	258,817	273,742
Creditors	(5,120)	(100,000)	(105,120)
	<u>29,263</u>	<u>158,817</u>	<u>188,080</u>

13 RELATED PARTY TRANSACTIONS

During the year D Lockyer, trustee, was paid £42,419 (2024: £40,081) in remuneration and £1,703 (2024: £1,703) pension contributions as permitted under the Memorandum and Articles of Association for his employment as Church Elder.

During the year, N Chambers, trustee, was paid £10,083 (2024: £8,708) in remuneration.

During the year, S Burrows, trustee, was paid £2,941 (2024: £nil) in remuneration.

During the year, D Lockyer, trustee, was reimbursed expenses of £144 (2024: £111) for travel costs incurred on behalf of the charity.

The freehold property includes a furnished flat which S Burrows, trustee, lives in rent free as part of his remuneration in his role as Buildings Manager.

During the year the trustees donated £61,612 (2024: £103,926) in total to the charity.

JUNCTION 13 EASTLEIGH

(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

14 PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds 2022 £
INCOME			
Donations and legacies	109,300	169,335	278,635
Other income	21	-	21
TOTAL INCOME	109,321	169,335	278,656
EXPENDITURE			
Charitable activities	122,090	38,004	160,094
TOTAL EXPENDITURE	122,090	38,004	160,094
NET INCOME FOR THE YEAR	(12,769)	131,331	118,562
TOTAL FUND BALANCE BROUGHT FORWARD	42,032	27,486	69,518
TOTAL FUND BALANCES CARRIED FORWARD	29,263	158,817	188,080

15 MOVEMENT IN FUNDS (PRIOR YEAR COMPARATIVE)

	Funds b/fwd £	Income £	Expenditure £	Transfers £	c/fwd £
Restricted funds					
Marquee	2,000	50	-	-	2,050
CAP - Christians Against Poverty	16,703	12,493	(15,016)	-	14,180
Elder fund	8,783	7,692	(13,766)	-	2,709
New building fund	-	149,100	(9,222)	-	139,878
	27,486	169,335	(38,004)	-	158,817
Designated funds					
Maintenance Fund	500	-	-	500	1,000
Giving Fund	2,250	1,034	-	-	3,284
	2,750	1,034	-	500	4,284
Unrestricted funds					
General fund	39,282	108,287	(122,090)	(500)	24,979
Total funds	69,518	278,656	(160,094)	-	188,080

JUNCTION 13 EASTLEIGH

England & Wales - Charity number 1146633

Accounts

JUNCTION 13 EASTLEIGH
(REGISTERED NUMBER : 07982262)

**REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024**

JUNCTION 13 EASTLEIGH

(Company limited by guarantee and not having share capital)

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JUNCTION 13 EASTLEIGH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their report and accounts for the year ended 31 March 2024.

The accounts have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and, "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102.

Structure, governance and management

The charity is a company limited by guarantee. The liability of the members is limited by their guarantee. In the event of the charity being wound up during the period of their membership (or within a year following), members undertake to contribute such amounts as maybe required up to a maximum of £10.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

- J Walter
- D Lockyer
- C January
- N Chambers
- S Burrows
- S Mullin

Organisational structure

The business of the church is managed by the trustees who meet regularly to review strategy, policy and operational matters. The spiritual leadership of the church rests with the Elder(s).

Risk review

The trustees 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.

Objectives and activities

The objects of the charity are:

- To advance the Christian Faith in accordance with the Statement of Beliefs;
- To relieve sickness, distress or financial hardship and to promote and preserve good health he provision of funds, goods and services of any kind, including the provision of counselling and support; and
- To advance education, marriage and family life; in such parts of the United Kingdom or the world as the trustees see fit.

JUNCTION 13 EASTLEIGH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Review of activities

The work of the church has been to fulfil its charitable objects. In doing so, the church has considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular, we seek to advance the Christian faith amongst all people both in the UK and overseas through the activities listed below.

Ministry

We continue to run our core activities as a church as well as playing our part alongside other local churches in a number of social action projects. We continue to face the challenge of finding volunteers to sustain some of our ministries, in particular that of Kid's and Youth work. We now regularly run a Cafe for the deaf in the wider community as well as a Craft night for Women. We have also begun a new initiative focussed on reaching out to the Bishopstoke neighbourhood.

Membership

This has continued to grow, albeit slowly. We have seen a number of people added, particularly in their senior years which means our average age as a congregation has gone up.

Premises

This has been a very significant year in terms of premises. Post year end we have vacated our rented premises and completed on the purchase of the former Railway Institute in the town centre. This has been made possible by gifts from members, an interest free loan from a member and a loan from Kingdom Bank. We have also taken on a 5 year lease (with a 3 year break clause) on the former Bishopstoke Evangelical Church premises which we intend to use to host outreach initiatives in that part of our town.

Personnel

Our senior pastor took 3 months of Sabbatical during this year and an additional 3 months of sickness absence due to illness. We have employed a PT Community Centre Manager from 1st October to help manage the new premises. We are advertising for a replacement for the current CAP Centre manager who is moving on from this role.

Finance

Income for the year totalled £278,656 (2023: £147,371) with expenditure of £160,594 (2023: £125,444). During the year, the general funds decreased by £12,769 (2023: £9,041) to create an overall surplus of £118,562 (2023: £21,927). Included in this surplus is an increase in restricted funds by £131,331 (2023: £12,866) which is held as restricted CAP, Elder and New Building funds.

JUNCTION 13 EASTLEIGH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Reserves policy

The Trustees regularly review the reserves of the church. This encompasses income and expenditure streams, the need to match variable income with fixed commitments and the nature of the reserves. Reviews also take into account the Trustees' settled conviction that God will continue to supply the financial needs of the church as He has done in past years. The latest review concluded that because of the evident commitment of the church members to support the work of the church, it is not necessary to maintain a significant reserve of general funds. The church's general fund stood at £24,979 (2023: £39,282) on 31 March 2024 which is approximately equal to 2 months of the annual expenditure of the church.

Statement of trustees responsibilities

The trustees, who are also the directors of Junction 13 Eastleigh for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare accounts 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, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the trustees are required to:


- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts 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.

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

On behalf of the board of trustees

Trustee
Dated:


18.12.24
D. Lockyer

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE UNAUDITED ACCOUNTS OF JUNCTION 13 EASTLEIGH

I report on the accounts for the year ended 31 March 2024 set out on pages 5 to 14.

Respective responsibilities of directors and examiner

As described on page 1, the trustees, who are also directors of the company for the purposes of company law, are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.


Independent examiner's report

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

- (1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those accounting records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



C J Goodhead FCA
Knight Goodhead Limited
Chartered Accountants

18 December 2024

7 Bournemouth Road
Chandler's Ford, Eastleigh
Hampshire SO53 3DA

JUNCTION 13 EASTLEIGH

(Company limited by guarantee and not having share capital)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

(Including Income and Expenditure account)

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
INCOME					
Donations and legacies	3	109,300	169,335	278,635	146,895
Other income		21	-	21	476
TOTAL INCOME		109,321	169,335	278,656	147,371
EXPENDITURE					
Charitable activities	5	122,590	38,004	160,594	125,444
TOTAL EXPENDITURE		122,590	38,004	160,594	125,444
NET INCOME FOR YEAR BEFORE TRANSFERS		(13,269)	131,331	118,062	21,927
TRANSFERS BETWEEN FUNDS		500	-	500	-
NET INCOME FOR THE YEAR		(12,769)	131,331	118,562	21,927
TOTAL FUND BALANCE BROUGHT FORWARD		42,032	27,486	69,518	47,591
TOTAL FUND BALANCES CARRIED FORWARD		29,263	158,817	188,080	69,518

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derives from continuing activities.

JUNCTION 13 EASTLEIGH

REGISTERED NUMBER : 07982262

(Company limited by guarantee and not having share capital)

BALANCE SHEET AT 31 MARCH 2024

	Notes	£	2024 £	2023 £
FIXED ASSETS				
Tangible assets	7		1,351	2,331
CURRENT ASSETS				
Debtors	8	18,107		13,353
Cash at bank and in hand		<u>273,742</u>	<u>57,461</u>	
		291,849	70,814	
CREDITORS: amounts falling due within one year	9	<u>(5,120)</u>	<u>(3,627)</u>	
NET CURRENT ASSETS			286,729	67,187
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>288,080</u>	<u>69,518</u>
CREDITORS: amounts falling due after more than one year	10	(100,000)		-
NET ASSETS			<u>188,080</u>	<u>69,518</u>
FUNDS				
Unrestricted funds	11		29,263	42,032
Restricted funds	11		158,817	27,486
TOTAL FUNDS			<u>188,080</u>	<u>69,518</u>

For the financial year ended 31 March 2024, the company was entitled to exemption from audit under section 477 Companies Act 2006; and no notice has been deposited under section 476. The directors acknowledge their responsibilities for ensuring that the company keeps accounting records, which comply with section 386, and preparing accounts, which give a true and fair view of the state of affairs of the company as at the end of the year and of its surplus or deficit for the financial year, in accordance with the requirements of section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

The accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Trustees on
and signed on their behalf by

Trustee



18.12.24

D. LOCKYER

JUNCTION 13 EASTLEIGH

(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

1 ACCOUNTING POLICIES

(a) Accounting convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity meets the definition of the public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The accounts have been prepared on the going concern basis. There are no material uncertainties about the charity's ability to continue.

(b) Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

(c) Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations and legacies are received by way of grants, donations, legacies and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, when entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Investment income is included when receivable.

Resources are deferred when, at the end of an accounting period, they have been received but the charity has yet to become unconditionally entitled to them.

JUNCTION 13 EASTLEIGH

(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

1 ACCOUNTING POLICIES (continued)

(d) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. It includes any VAT paid.

Costs are apportioned in line with the income received from that source during the year.

Charitable activities expenditure comprises of those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly.

(e) Fixed assets

Fixed assets are capitalised for ongoing use within the company, where the individual cost of the asset exceeds £100.

Depreciation is provided on fixed assets to spread the cost over the estimated useful lives of the relevant assets at the following rates:

Computer equipment	25% Straight line
Furniture and fittings	25% Straight line
Leasehold improvements	Over the term of the lease

(f) Pension costs

Contributions in respect of the company's defined contribution scheme are charged to the Statement of Financial Activities for the year in which they are payable to the scheme. Differences between contributions payable and contributions actually paid in the year are shown as either accruals or prepayments at the year end.

2 LEGAL STATUS

The charity is a company limited by guarantee and has no share capital. The charitable company was incorporated on 8 March 2012 in the United Kingdom and was registered on 28 March 2012 with the Charity Commission in England and Wales. The charity is a public benefit entity.

The registered office of the charitable company is Smith Bradbeer House, 41-53 High Street, Eastleigh, Hampshire, SO50 5LG. The charity number is 1146633.

JUNCTION 13 EASTLEIGH

(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

3 DONATIONS AND LEGACIES

	Unrestricted	Restricted	2024	2023
	£	£	£	£
Non gift aid donations	29,948	17,497	47,445	39,079
Gift aid donations	62,451	112,686	175,137	70,730
Gift aid recoverable	16,901	26,659	43,560	17,683
CAP donations	-	12,493	12,493	19,403
Maintenance income	-	-	-	-
	109,300	169,335	278,635	146,895

4 STAFF COSTS

	2024	2023
	£	£
Wages and salaries	66,530	50,689
Social security costs	-	-
Pension	2,265	1,636
	68,795	52,325

The average number of staff employed during the year was 4 (2023: 3). No employee received emoluments of £60,000 or more during this year or the prior year.

£2,464 (2023: £2,205) staff costs are included within cleaning in note 5.

At the year end there were outstanding pension contributions payable of £395 (2023: £257). Total pension contributions of £2,265 (2023: £1,636) were paid by the charity and are included in the SOFA.

JUNCTION 13 EASTLEIGH

(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

5	EXPENDITURE	Unrestricted	Restricted	2024	2023
		£	£	£	£
	Direct costs				
	Wages and salaries (note 4)	41,588	24,743	66,331	50,120
	Book allowance	300	-	300	93
	Visiting speakers	575	-	575	545
	Catering	863	-	863	586
	Youth work	393	-	393	263
	Messy church	42	-	42	440
	Tots	1,284	-	1,284	1,670
	PreSchool	7	-	7	20
	FaithKidz	48	-	48	20
	Alpha	-	-	-	91
		45,100	24,743	69,843	53,848
	Support costs				
	Travel and subsistence	795	-	795	491
	Electricity and gas	7,457	-	7,457	3,986
	Insurance	2,584	-	2,584	1,560
	Rent and service charges	37,873	-	37,873	37,605
	Equipment maintenance	872	-	872	247
	Cleaning and waste disposal	2,926	-	2,926	3,013
	Premises cost	996	-	996	1,474
	Administration costs and telephone	4,050	-	4,050	3,536
	IT support and website costs	409	-	409	426
	Bank charges	599	1,890	2,489	372
	Safeguarding	257	-	257	341
	Advertisement and communication	818	-	818	935
	Sundry expenses	88	-	88	100
	Courses and conferences	3,099	-	3,099	496
	Other evangelism	359	-	359	456
	Gifts and donations	9,874	-	9,874	8,750
	Depreciation	980	-	980	981
	Legal fees	2,284	6,852	9,136	447
	Accountancy and examination fees	1,170	480	1,650	1,080
	CAP costs excluding staff	-	4,039	4,039	5,300
		77,490	13,261	90,751	71,596
		122,590	38,004	160,594	125,444

Included within accountancy and examinations fees above are amounts due to the independent examiners in relation to independent examination of £990 (2023: £950).

JUNCTION 13 EASTLEIGH

(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

6 ANALYSIS OF GRANTS

Gift and donations made in the year totalling £9,400 (2023: £8,400) were made to institutions. Gifts over £1,000 per institution are as follows:

	2024	2023
	£	£
Commission Apostolic Trust Ltd	4,200	4,200
Christians Against Poverty (Eastleigh)	1,200	1,200
Fledge Youth Support	1,200	1,200
Life Church	1,800	1,800
Commission Festival	1,000	-
	<u>9,400</u>	<u>8,400</u>

7 TANGIBLE ASSETS

	Leasehold improvements	Furniture & fittings	Total
	£	£	£
Cost			
At start and end of the year	<u>72,433</u>	<u>14,267</u>	<u>86,700</u>
Depreciation			
At beginning of the year	72,433	11,936	84,369
Charge	-	980	980
At end of period	<u>72,433</u>	<u>12,916</u>	<u>85,349</u>
Net book value			
At end of year	-	1,351	1,351
At beginning of year	-	<u>2,331</u>	<u>2,331</u>

8 DEBTORS

	2024	2023
	£	£
Gift aid recoverable	6,687	2,925
Prepayments and accrued income	<u>11,420</u>	<u>10,428</u>
	<u>18,107</u>	<u>13,353</u>

JUNCTION 13 EASTLEIGH

(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

9 CREDITORS: amounts falling due within one year	2024	2023
	£	£
Accruals and deferred income	4,413	3,107
Other creditors	707	520
	<u>5,120</u>	<u>3,627</u>
10 CREDITORS: amounts falling due after more than one year	2024	2023
	£	£
Loans	<u>100,000</u>	<u>-</u>

11 MOVEMENT IN FUNDS

	Funds b/fwd	Income	Expenditure	Transfers	Funds c/fwd
	£	£	£	£	£
Restricted funds					
Marquee	2,000	50	-	-	2,050
CAP - Christians Against Poverty	16,703	12,493	(15,016)	-	14,180
Elder fund	8,783	7,692	(13,766)	-	2,709
New building fund	-	149,100	(9,222)	-	139,878
	<u>27,486</u>	<u>169,335</u>	<u>(38,004)</u>	<u>-</u>	<u>158,817</u>
Designated funds					
Maintenance Fund	500	-	-	500	1,000
Giving Fund	2,250	1,034	-	-	3,284
	<u>2,750</u>	<u>1,034</u>	<u>-</u>	<u>500</u>	<u>4,284</u>
Unrestricted funds					
General fund	<u>39,282</u>	<u>108,287</u>	<u>(122,590)</u>	<u>-</u>	<u>24,979</u>
Total funds	<u>69,518</u>	<u>278,656</u>	<u>(160,594)</u>	<u>500</u>	<u>188,080</u>

The restricted and designated funds are established for the following purposes:

Marquee

To buy/rent a new marquee for church to use whilst camping at the denominations annual conference.

CAP - Christians Against Poverty

This fund is to support Christians Against Poverty with donations being collected and passed on.

Elder Fund

This is a fund set aside to cover the salary costs of the new Elder

New building fund

These are funds raised to enable the church to move to a permanent location pending the completion of the purchase of the Eastleigh Railway Institute building.

Maintenance Fund

This is to cover large building maintenance costs and any reparations when we leave the current location.

Giving Fund

This is a fund for any needs identified within the community.

JUNCTION 13 EASTLEIGH

(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

12 RELATED PARTY TRANSACTIONS

During the year D Lockyer, trustee, was paid £40,081 (2023: £38,484) in remuneration and £1,703 (2023: £1,636) pension contributions as permitted under the Memorandum and Articles of Association for his employment as Church Elder.

During the year, N Chambers, trustee, was paid £8,708 (2023: £nil) in remuneration.

During the year, D Lockyer, trustee, was reimbursed expenses of £111 (2023: £148) for travel costs incurred on behalf of the charity.

During the year the trustees donated £103,926 (2023: £40,490) in total to the charity.

13 OPERATING LEASES

At 31 March 2024, the charity had annual commitments under non-cancellable operating leases for rent of the office building. This lease is due to expire on 1 July 2024, the total amount payable is £10,981 (2023: £40,928).

14 PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds 2022 £
INCOME			
Donations and legacies	118,709	28,186	146,895
Other income	476	-	476
TOTAL INCOME	119,185	28,186	147,371
EXPENDITURE			
Charitable activities	110,144	15,300	125,444
TOTAL EXPENDITURE	110,144	15,300	125,444
NET INCOME FOR THE YEAR	9,041	12,886	21,927
TOTAL FUND BALANCE BROUGHT FORWARD	32,991	14,600	47,591
TOTAL FUND BALANCES CARRIED FORWARD	42,032	27,486	69,518

JUNCTION 13 EASTLEIGH

(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

15 MOVEMENT IN FUNDS (PRIOR YEAR COMPARATIVE)

	Funds b/fwd	Income	Expenditure	Transfers	c/fwd
	£	£	£	£	£
Restricted funds					
Marquee	2,000	-	-	-	2,000
CAP - Christians Against Poverty	12,600	19,403	(15,300)	-	16,703
Elder fund	-	8,783	-	-	8,783
	<u>14,600</u>	<u>28,186</u>	<u>(15,300)</u>	<u>-</u>	<u>27,486</u>
Designated funds					
Maintenance Fund	-	-	-	500	500
Giving Fund	-	-	-	2,250	2,250
	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,750</u>	<u>2,750</u>
Unrestricted funds					
General fund	<u>32,991</u>	<u>119,185</u>	<u>(110,144)</u>	<u>(2,750)</u>	<u>39,282</u>
Total funds	<u>47,591</u>	<u>147,371</u>	<u>(125,444)</u>	<u>-</u>	<u>69,518</u>

16 ANALYSIS OF NET ASSETS BETWEEN FUNDS AT 31 MARCH 2024

	Unrestricted	Restricted	2024
	£	£	£
Tangible fixed assets	1,351	-	1,351
Debtors	18,107	-	18,107
Bank and cash	14,925	258,817	273,742
Creditors	(5,120)	(100,000)	(105,120)
	<u>29,263</u>	<u>158,817</u>	<u>188,080</u>

COMPARATIVE ANALYSIS OF NET ASSETS BETWEEN FUNDS AT 31 MARCH 2023

	Unrestricted	Restricted	2022
	£	£	£
Tangible fixed assets	2,331	-	2,331
Debtors	13,353	-	13,353
Bank and cash	29,975	27,486	57,461
Creditors	(3,627)	-	(3,627)
	<u>42,032</u>	<u>27,486</u>	<u>69,518</u>

JUNCTION 13 EASTLEIGH

England & Wales - Charity number 1146633

Accounts

JUNCTION 13 EASTLEIGH
(REGISTERED NUMBER : 07982262)

**REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023**

JUNCTION 13 EASTLEIGH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report and accounts for the year ended 31 March 2023.

The accounts have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and, "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102.

Structure, governance and management

The charity is a company limited by guarantee. The liability of the members is limited by their guarantee. In the event of the charity being wound up during the period of their membership (or within a year following), members undertake to contribute such amounts as maybe required up to a maximum of £10.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

- J Walter
- D Lockyer
- C January
- N Chambers
- S Burrows (appointed 27 June 2022)
- S Mullin (appointed 27 June 2022)

Organisational structure

The business of the church is managed by the trustees who meet regularly to review strategy, policy and operational matters. The spiritual leadership of the church rests with the Elder(s) who are also Trustees.

Risk review

The trustees 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.

Objectives and activities

The objects of the charity are:

- To advance the Christian Faith in accordance with the Statement of Beliefs;
- To relieve sickness, distress or financial hardship and to promote and preserve good health the provision of funds, goods and services of any kind, including the provision of counselling and support; and
- To advance education, marriage and family life; in such parts of the United Kingdom or the world as the trustees see fit.

JUNCTION 13 EASTLEIGH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Review of activities

The work of the church has been to fulfil its charitable objects. In doing so, the church has considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular, we seek to advance the Christian faith amongst all people both in the UK and overseas through the activities listed below.

Ministry

We have continued to re-establish the core ministries of the church after the disruption of the Covid related lockdowns. Our Pop in Tots group has been particularly well attended with up to 30 plus children attending each week with their parents/carers. We have also extended the provision to include a free lunch for anyone attending. Our small groups have worked through a course designed to help us Re-Connect with our aims after the Covid Lockdowns. We also continue to serve as the lead church for the CAP centre which has had a steady stream of referrals. We have also begun to re-introduce groups on a Sunday morning to serve the children of those who attend our service with a new group for younger youth being started.

Membership

We have continued to see new members becoming part of the church as we have been through a period of recovery after the Covid-related Lockdowns. Our membership has increased to around 40 households.

Premises

We continue to rent our premises at Smith Bradbeer House, High Street, Eastleigh. With our 10 year lease coming to an end in July 2024 we are planning to explore whether there are other premises options in the coming year.

Personnel

With a constrained budget, we have not added any new staff during this year but have raised funds to be able to employ an additional part time elder from April 2024.

Finance

Income for the year totalled £147,371 (2022: £145,785) with expenditure of £125,444 (2022: £126,796). During the year, general funds surplus was £9,041 (2022: £6,389). Our overall surplus was £21,927 (2022: £18,989) which includes £16,703 (2022: £12,600) held as restricted CAP funds.

JUNCTION 13 EASTLEIGH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Reserves policy

The Trustees regularly review the reserves of the church. This encompasses income and expenditure streams, the need to match variable income with fixed commitments and the nature of the reserves. Reviews also take into account the Trustees' settled conviction that God will continue to supply the financial needs of the church as He has done in past years. The latest review concluded that because of the evident commitment of the church members to support the work of the church, it is not necessary to maintain a significant reserve of general funds. The church's general fund stood at £39,282 (2022: £32,991) on 31 March 2023 which is equivalent to 4.3 months of the annual expenditure of the church.

Statement of trustees responsibilities

The trustees, who are also the directors of Junction 13 Eastleigh for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare accounts 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, including the income and expenditure, of the charitable company for that year.


In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts 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.

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

On behalf of the board of trustees

Trustee  [D LOCKYER]
Dated: 15.12.25

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE UNAUDITED ACCOUNTS OF JUNCTION 13 EASTLEIGH

I report on the accounts for the year ended 31 March 2023 set out on pages 5 to 14.

Respective responsibilities of directors and examiner

As described on page 1, the trustees, who are also directors of the company for the purposes of company law, are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

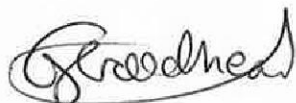
Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's report

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

- (1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those accounting records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



C J Goodhead FCA
Knight Goodhead Limited
Chartered Accountants

19 December 2023

7 Bournemouth Road
Chandler's Ford, Eastleigh
Hampshire SO53 3DA

JUNCTION 13 EASTLEIGH

(Company limited by guarantee and not having share capital)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

(Including Income and Expenditure account)

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
INCOME					
Donations and legacies	3	118,709	28,186	146,895	142,388
Other income		476	-	476	3,397
TOTAL INCOME		119,185	28,186	147,371	145,785
EXPENDITURE					
Charitable activities	5	110,144	15,300	125,444	126,796
TOTAL EXPENDITURE		110,144	15,300	125,444	126,796
NET INCOME FOR YEAR BEFORE TRANSFERS		9,041	12,886	21,927	18,989
TRANSFERS BETWEEN FUNDS					
NET INCOME FOR THE YEAR		9,041	12,886	21,927	18,989
TOTAL FUND BALANCE BROUGHT FORWARD		32,991	14,600	47,591	28,602
TOTAL FUND BALANCES CARRIED FORWARD		42,032	27,486	69,518	47,591

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derives from continuing activities.

JUNCTION 13 EASTLEIGH

REGISTERED NUMBER : 07982262

(Company limited by guarantee and not having share capital)

BALANCE SHEET AT 31 MARCH 2023

	Notes	£	2023 £	£	2022 £
FIXED ASSETS					
Tangible assets	7		2,331		1,272
CURRENT ASSETS					
Debtors	8	13,353		11,744	
Cash at bank and in hand		57,461		37,243	
		<u>70,814</u>		<u>48,987</u>	
CREDITORS: amounts falling due within one period					
	9	<u>(3,627)</u>		<u>(2,668)</u>	
NET CURRENT ASSETS			67,187		46,319
NET ASSETS			<u>69,518</u>		<u>47,591</u>
FUNDS					
Unrestricted funds	10		42,032		32,991
Restricted funds	10		27,486		14,600
TOTAL FUNDS	12		<u>69,518</u>		<u>47,591</u>

For the financial year ended 31 March 2023, the company was entitled to exemption from audit under section 477 Companies Act 2006; and no notice has been deposited under section 476. The directors acknowledge their responsibilities for ensuring that the company keeps accounting records, which comply with section 386, and preparing accounts, which give a true and fair view of the state of affairs of the company as at the end of the year and of its surplus or deficit for the financial year, in accordance with the requirements of section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

The accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Trustees on 15.12.2023
and signed on their behalf by D LOCKYER

Trustee 

JUNCTION 13 EASTLEIGH

(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

1 ACCOUNTING POLICIES

(a) Accounting convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity meets the definition of the public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The accounts have been prepared on the going concern basis. There are no material uncertainties about the charity's ability to continue.

(b) Fund accounting

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

- Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

(c) Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations and legacies are received by way of grants, donations, legacies and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, when entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Investment income is included when receivable.

Resources are deferred when, at the end of an accounting period, they have been received but the charity has yet to become unconditionally entitled to them.

JUNCTION 13 EASTLEIGH

(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

1 ACCOUNTING POLICIES (continued)

(d) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. It includes any VAT paid.

Costs are apportioned in line with the income received from that source during the year.

Charitable activities expenditure comprises of those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly.

(e) Fixed assets

Fixed assets are capitalised for ongoing use within the company, where the individual cost of the asset exceeds £100.

Depreciation is provided on fixed assets to spread the cost over the estimated useful lives of the relevant assets at the following rates:

Computer equipment	25% Straight line
Furniture and fittings	25% Straight line
Leasehold improvements	Over the term of the lease

(f) Pension costs

Contributions in respect of the company's defined contribution scheme are charged to the Statement of Financial Activities for the year in which they are payable to the scheme. Differences between contributions payable and contributions actually paid in the year are shown as either accruals or prepayments at the year end.

2 LEGAL STATUS

The charity is a company limited by guarantee and has no share capital. The charitable company was incorporated on 8 March 2012 in the United Kingdom and was registered on 28 March 2012 with the Charity Commission in England and Wales. The charity is a public benefit entity.

The registered office of the charitable company is Smith Bradbeer House, 41-53 High Street, Eastleigh, Hampshire, SO50 5LG. The charity number is 1146633.

JUNCTION 13 EASTLEIGH

(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

3 DONATIONS AND LEGACIES

	Unrestricted	Restricted	2023	2022
	£	£	£	£
Non gift aid donations	37,309	1,770	39,079	19,825
Gift aid donations	65,120	5,610	70,730	74,863
Gift aid recoverable	16,280	1,403	17,683	18,461
CAP donations	-	19,403	19,403	29,239
	118,709	28,186	146,895	142,388

4 STAFF COSTS

	2023	2022
	£	£
Wages and salaries	50,689	53,780
Social security costs	-	237
Pension	1,636	1,636
	52,325	55,653

The average number of staff employed during the year was 3 (2022: 4). No employee received emoluments of £60,000 or more during this year or the prior year.

£2,205 staff costs are included within cleaning in note 5.

At the year end there were outstanding pension contributions payable of £257 (2022: £257). Total pension contributions of £1,636 were paid by the charity and are included in the SOFA.

JUNCTION 13 EASTLEIGH

(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

5	EXPENDITURE	Unrestricted	Restricted	2023	2022
		£	£	£	£
	Direct costs				
	Wages and salaries (note 4)	40,120	10,000	50,120	53,468
	Book allowance	93	-	93	59
	Visiting speakers	545	-	545	400
	Catering	586	-	586	817
	Youth work	263	-	263	42
	Messy church	440	-	440	259
	Tots	1,670	-	1,670	170
	PreSchool	20	-	20	-
	FaithKidz	20	-	20	93
	Alpha	91	-	91	42
		43,848	10,000	53,848	55,350
	Support costs				
	Travel and subsistence	491	-	491	244
	Electricity and gas	3,986	-	3,986	1,646
	Insurance	1,560	-	1,560	1,388
	Rent and service charges	37,605	-	37,605	37,360
	Equipment maintenance	247	-	247	416
	Cleaning and waste disposal	3,013	-	3,013	2,763
	Premises cost	1,474	-	1,474	1,017
	Administration costs and telephone	3,536	-	3,536	3,465
	IT support and website costs	426	-	426	632
	Bank charges	372	-	372	365
	Safeguarding	341	-	341	338
	Advertisement and communication	935	-	935	744
	Sundry expenses	100	-	100	1,834
	Courses and conferences	496	-	496	1,212
	Other evangelism	456	-	456	172
	Gifts and donations	8,750	-	8,750	8,452
	Depreciation	981	-	981	472
	Legal fees	447	-	447	460
	Accountancy and examination fees	1,080	-	1,080	1,140
	CAP costs excluding staff	-	5,300	5,300	7,326
		66,296	5,300	71,596	71,446
		110,144	15,300	125,444	126,796

Included within accountancy and examinations fees above are amounts due to the independent examiners in relation to independent examination of £950 (2022: £900).

JUNCTION 13 EASTLEIGH

(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

6 ANALYSIS OF GRANTS

Gift and donations made in the year totalling £8,400 were made to institutions. Gifts over £1,000 per institution are as follows:

	2023 £
Commission Apostolic Trust Ltd	4,200
Christians Against Poverty (Eastleigh)	1,200
Fledge Youth Support	1,200
Life Church	1,800
	<u>8,400</u>

7 TANGIBLE ASSETS

	Leasehold improvements £	Furniture & fittings £	Total £
Cost			
At start of the year	72,433	12,227	84,660
Additions	-	2,040	2,040
Disposals	-	-	-
At end of year	<u>72,433</u>	<u>14,267</u>	<u>86,700</u>
Depreciation			
At beginning of the year	72,433	10,955	83,388
Charge	-	981	981
Eliminated on disposals	-	-	-
At end of period	<u>72,433</u>	<u>11,426</u>	<u>84,369</u>
Net book value			
At end of year	<u>-</u>	<u>2,841</u>	<u>2,331</u>
At beginning of year	<u>-</u>	<u>1,272</u>	<u>1,272</u>

8 DEBTORS

	2023 £	2022 £
Gift aid recoverable	2,925	1,601
Prepayments	10,428	10,143
	<u>13,353</u>	<u>11,744</u>

JUNCTION 13 EASTLEIGH

(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

9 CREDITORS: amounts falling due within one year	2023	2022
	£	£
Accruals and deferred income	3,107	2,233
Other creditors	520	435
	<u>3,627</u>	<u>2,668</u>

10 MOVEMENT IN FUNDS

	Funds b/fwd	Income	Expenditure	Transfers	Funds c/fwd
	£	£	£	£	£
Restricted funds					
Marquee	2,000	-	-	-	2,000
CAP - Christians Against Poverty	12,600	19,403	(15,300)	-	16,703
Elder fund	-	8,783	-	-	8,783
	<u>14,600</u>	<u>28,186</u>	<u>(15,300)</u>	<u>-</u>	<u>27,486</u>
Designated funds					
Maintenance Fund	-	-	-	500	500
Giving Fund	-	-	-	2,250	2,250
	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,750</u>	<u>2,750</u>
Unrestricted funds					
General fund	<u>32,991</u>	<u>119,185</u>	<u>(110,144)</u>	<u>(2,750)</u>	<u>39,282</u>
Total funds	<u>47,591</u>	<u>147,371</u>	<u>(125,444)</u>	<u>-</u>	<u>69,518</u>

The restricted and designated funds are established for the following purposes:

Marquee

To buy/rent a new marquee for church to use whilst camping at the denominations annual conference.

CAP - Christians Against Poverty

This fund is to support Christians Against Poverty with donations being collected and passed on.

Elder Fund

This is a fund set aside to cover the salary costs of the new Elder

Maintenance Fund

This is to cover large building maintenance costs and any reparations when we leave the current location.

Giving Fund

This is a fund for any needs identified within the community.

JUNCTION 13 EASTLEIGH

(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

11 RELATED PARTY TRANSACTIONS

During the year D Lockyer, trustee, was paid £38,484 (2022: £38,484) in remuneration and £1,636 (2022: £1,636) pension contributions as permitted under the Memorandum and Articles of Association for his employment as Church Elder.

A Lockyer, wife of D Lockyer, trustee, was paid £nil (2022: £4,307) in remuneration as events and meetings manager.

During the year, D Lockyer, trustee, was reimbursed expenses of £148 (2022: £nil) for travel costs incurred on behalf of the charity.

During the year the trustees donated £40,490 (2022: £42,665) in total to the charity.

12 OPERATING LEASES

At 31 March 2023, the charity had annual commitments under non-cancellable operating leases for rent of the office building. This lease is due to expire on 1 July 2024, the total amount payable is £40,928 (2022: £78,136).

13 PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds 2022 £
INCOME			
Donations and legacies	113,149	29,239	142,388
Other income	625	2,772	3,397
TOTAL INCOME	113,774	32,011	145,785
EXPENDITURE			
Charitable activities	107,385	19,411	126,796
TOTAL EXPENDITURE	107,385	19,411	126,796
NET INCOME FOR THE YEAR	6,389	12,600	18,989
TOTAL FUND BALANCE BROUGHT FORWARD	26,602	2,000	28,602
TOTAL FUND BALANCES CARRIED FORWARD	32,991	14,600	47,591

JUNCTION 13 EASTLEIGH

(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

14 MOVEMENT IN FUNDS (PRIOR YEAR COMPARATIVE)

	Funds b/fwd £	Income £	Expenditure £	Transfers £	c/fwd £
Restricted funds					
Marquee	2,000	-	-	-	2,000
CIRS furlough	-	2,772	(2,772)	-	-
CAP - Christians Against Poverty	-	29,239	(16,639)	-	12,600
	2,000	32,011	(19,411)	-	14,600
Unrestricted funds					
General fund	26,602	113,774	(107,385)	-	32,991
Total funds	28,602	145,785	(126,796)	-	47,591

15 ANALYSIS OF NET ASSETS BETWEEN FUNDS AT 31 MARCH 2023

	Unrestricted £	Restricted £	2023 £
Tangible fixed assets	2,331	-	2,331
Debtors	13,353	-	13,353
Bank and cash	29,975	27,486	57,461
Creditors	(3,627)	-	(3,627)
	42,032	27,486	69,518

COMPARATIVE ANALYSIS OF NET ASSETS BETWEEN FUNDS AT 31 MARCH 2022

	Unrestricted £	Restricted £	2022 £
Tangible fixed assets	1,272	-	1,272
Debtors	11,744	-	11,744
Bank and cash	22,643	14,600	37,243
Creditors	(2,668)	-	(2,668)
	32,991	14,600	47,591

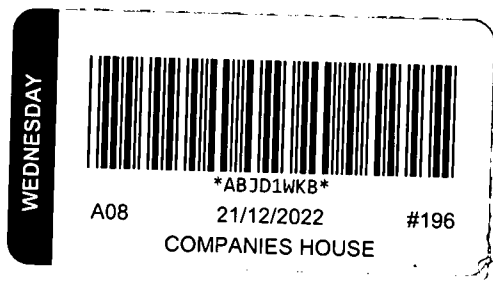
JUNCTION 13 EASTLEIGH

England & Wales - Charity number 1146633

Accounts

JUNCTION 13 EASTLEIGH
(REGISTERED NUMBER : 07982262)

REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022



JUNCTION 13 EASTLEIGH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their report and accounts for the year ended 31 March 2022.

The accounts have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and, "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102.

Structure, governance and management

The charity is a company limited by guarantee. The liability of the members is limited by their guarantee. In the event of the charity being wound up during the period of their membership (or within a year following), members undertake to contribute such amounts as maybe required up to a maximum of £10.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

J Walter
D Lockyer
C January
N Chambers

Organisational structure

The business of the church is managed by the trustees who meet regularly to review strategy, policy and operational matters. The spiritual leadership of the church rests with the Elder(s) who are also Trustees.

Risk review

The trustees 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.

Objectives and activities

The objects of the charity are:

- To advance the Christian Faith in accordance with the Statement of Beliefs;
- To relieve sickness, distress or financial hardship and to promote and preserve good health by the provision of funds, goods and services of any kind, including the provision of counselling and support; and
- To advance education, marriage and family life;
- in such parts of the United Kingdom or the world as the trustees see fit.

JUNCTION 13 EASTLEIGH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Review of activities

The work of the church has been to fulfil its charitable objects. In doing so, the church has considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular, we seek to advance the Christian faith amongst all people both in the UK and overseas through the activities listed below.

Ministry

With the end of Lockdown making it possible to re-gather in person and re-engage with the community we have gradually been able to do this in a number of ways. We re-started our Pop in Tots group in September 2021 and this has continued to grow to the point where we are seeing more than 20 children with their respective carers coming each week. We began providing a free lunch on the back of this group to anyone who wants to stay and this has also proved very popular. The CAP centre has continued to provide support to clients in need of debt advice.

Membership

The past year has seen a high turnover of members (25% of the congregation) as a number moved on during or after the pandemic and then over time new members have been added. This means that we are now back to a membership of approximately 60 adults.

Premises

After not being able to use the premises for in person gatherings and ministry opportunities during the Lockdowns it has been positive to once again be able to make use of our town centre premises. Use for outside hirings has, however, disappeared.

Personnel

Our Part Time Events and Meetings Manager was made redundant after the furlough scheme ended due to the lack of hiring business. Our CAP centre manager continues to serve as a part of his 2 year contract and we continue to employ a full time senior pastor.

Finance

Income for the year totalled £145,785 (2021: £102,448) with expenditure of £126,796 (2021: £109,093). During the year, general funds surplus was £6,389 (2021: deficit £6,645). Our overall surplus was £18,989 (2021: deficit £6,645) which includes £12,600 held as restricted CAP funds.

Appreciation and Outlook

We are grateful to God and His people for provision to meet the Church's financial needs and for significant ongoing commitment and service to the life of the Church. We continue to believe that we are within the vision that God has put before us and we have every reason to view the future with confidence.

JUNCTION 13 EASTLEIGH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Reserves policy

The Trustees regularly review the reserves of the church. This encompasses income and expenditure streams, the need to match variable income with fixed commitments and the nature of the reserves. Reviews also take into account the Trustees' settled conviction that God will continue to supply the financial needs of the church as He has done in past years. The latest review concluded that because of the evident commitment of the church members to support the work of the church, it is not necessary to maintain a significant reserve of general funds. The church's general fund stood at £32,991 (2021: £26,602) on 31 March 2022 which is equivalent to 3.5 months of the annual expenditure of the church.

Statement of trustees responsibilities

The trustees, who are also the directors of Junction 13 Eastleigh for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare accounts 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, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts 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.

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

On behalf of the board of trustees

Trustee
Dated:



N CHAMBERS

18/12/22

UNAUDITED ACCOUNTS OF JUNCTION 13 EASTLEIGH

I report on the accounts for the year ended 31 March 2022 set out on pages 5 to 14.

Respective responsibilities of directors and examiner

As described on page 3, the trustees, who are also directors of the company for the purposes of company law, are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's report

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

- (1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those accounting records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



C J Goodhead FCA
Knight Goodhead Limited
Chartered Accountants

20 December 2022

7 Bournemouth Road
Chandler's Ford, Eastleigh
Hampshire SO53 3DA

JUNCTION 13 EASTLEIGH

(Company limited by guarantee and not having share capital)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

(Including Income and Expenditure account)

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
INCOME					
Donations and legacies	3	113,149	29,239	142,388	95,287
Other income		625	2,772	3,397	7,161
TOTAL INCOME		113,774	32,011	145,785	102,448
EXPENDITURE					
Charitable activities	5	107,385	19,411	126,796	109,093
TOTAL EXPENDITURE		107,385	19,411	126,796	109,093
NET INCOME / (EXPENDITURE) FOR YEAR BEFORE TRANSFERS		6,389	12,600	18,989	(6,645)
TRANSFERS BETWEEN FUNDS		-	-	-	-
NET INCOME / (EXPENDITURE) FOR THE YEAR		6,389	12,600	18,989	(6,645)
TOTAL FUND BALANCE BROUGHT FORWARD		26,602	2,000	28,602	35,247
TOTAL FUND BALANCES CARRIED FORWARD		32,991	14,600	47,591	28,602

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derives from continuing activities.

JUNCTION 13 EASTLEIGH

(Company limited by guarantee and not having share capital)

**PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2021**

(Including Income and Expenditure account)

	Unrestricted funds £	Restricted funds £	Total funds 2021 £
INCOME			
Donations and legacies	95,287	-	95,287
Other income	45	7,116	7,161
TOTAL INCOME	95,332	7,116	102,448
EXPENDITURE			
Charitable activities	101,977	7,116	109,093
TOTAL EXPENDITURE	101,977	7,116	109,093
NET EXPENDITURE FOR THE YEAR	(6,645)	-	(6,645)
TOTAL FUND BALANCE BROUGHT FORWARD	33,247	2,000	35,247
TOTAL FUND BALANCES CARRIED FORWARD	26,602	2,000	28,602

JUNCTION 13 EASTLEIGH

REGISTERED NUMBER : 07982262

(Company limited by guarantee and not having share capital)

BALANCE SHEET AT 31 MARCH 2022

	Notes	£	2022 £	£	2021 £
FIXED ASSETS					
Tangible assets	7		1,272		414
CURRENT ASSETS					
Debtors	8	11,744		2,099	
Cash at bank and in hand		<u>37,243</u>		<u>29,430</u>	
		48,987		31,529	
CREDITORS: amounts falling due within one period					
	9	<u>(2,668)</u>		<u>(3,341)</u>	
NET CURRENT ASSETS			46,319		28,188
NET ASSETS			<u>47,591</u>		<u>28,602</u>
FUNDS					
Unrestricted funds	11		32,991		26,602
Restricted funds	10		14,600		2,000
TOTAL FUNDS	12		<u>47,591</u>		<u>28,602</u>

For the financial year ended 31 March 2022, the company was entitled to exemption from audit under section 477 Companies Act 2006; and no notice has been deposited under section 476. The directors acknowledge their responsibilities for ensuring that the company keeps accounting records, which comply with section 386, and preparing accounts, which give a true and fair view of the state of affairs of the company as at the end of the year and of its surplus or deficit for the financial year, in accordance with the requirements of section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

The accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Trustees on
and signed on their behalf by

18/12/2022



N CHAMBERS

Trustee

JUNCTION 13 EASTLEIGH

(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

1 ACCOUNTING POLICIES

(a) Accounting convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity meets the definition of the public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The accounts have been prepared on the going concern basis. There are no material uncertainties about the charity's ability to continue.

(b) Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

(c) Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations and legacies are received by way of grants, donations, legacies and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, when entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Investment income is included when receivable.

Resources are deferred when, at the end of an accounting period, they have been received but the charity has yet to become unconditionally entitled to them.

JUNCTION 13 EASTLEIGH

(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

1 ACCOUNTING POLICIES (continued)

(d) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. It includes any VAT paid.

Costs are apportioned in line with the income received from that source during the year.

Charitable activities expenditure comprises of those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly.

(e) Fixed assets

Fixed assets are capitalised for ongoing use within the company, where the individual cost of the asset exceeds £100.

Depreciation is provided on fixed assets to spread the cost over the estimated useful lives of the relevant assets at the following rates:

Computer equipment	25% Straight line
Furniture and fittings	25% Straight line
Leasehold improvements	Over the term of the lease

(f) Pension costs

Contributions in respect of the company's defined contribution scheme are charged to the Statement of Financial Activities for the year in which they are payable to the scheme. Differences between contributions payable and contributions actually paid in the year are shown as either accruals or prepayments at the year end.

2 LEGAL STATUS

The charity is a company limited by guarantee and has no share capital. The charitable company was incorporated on 8 March 2012 in the United Kingdom and was registered on 28 March 2012 with the Charity Commission in England and Wales. The charity is a public benefit entity.

The registered office of the charitable company is Smith Bradbeer House, 41-53 High Street, Eastleigh, Hampshire, SO50 5LG. The charity number is 1146633.

JUNCTION 13 EASTLEIGH

(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

3 DONATIONS AND LEGACIES

	Unrestricted	Restricted	2022	2021
	£	£	£	£
Non gift aid donations	19,825	-	19,825	9,435
Gift aid donations	74,863	-	74,863	68,710
Gift aid recoverable	18,461	-	18,461	17,142
CAP donations	-	29,239	29,239	-
	<u>113,149</u>	<u>29,239</u>	<u>142,388</u>	<u>95,287</u>

4 STAFF COSTS

	2022	2021
	£	£
Wages and salaries	53,780	47,972
Social security costs	237	120
Pension	1,636	1,636
	<u>55,653</u>	<u>49,728</u>

The average number of staff employed during the year was 4 (2021: 3). No employee received emoluments of £60,000 or more during this year or the prior year.

£2,185 staff costs are included within cleaning in note 5.

At the year end there were outstanding pension contributions payable of £257 (2021: £257). Total pension contributions of £1,636 were paid by the charity and are included in the SOFA.

JUNCTION 13 EASTLEIGH

(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

5 EXPENDITURE	Unrestricted	Restricted	2022	2021
	£	£	£	£
Direct costs				
Wages and salaries (note 4)	41,383	12,085	53,468	47,563
Book allowance	59	-	59	55
Visiting speakers	400	-	400	200
Catering	817	-	817	276
Messy church	259	-	259	303
Tots	170	-	170	-
FaithKidz	93	-	93	-
Alpha	42	-	42	-
	<u>43,265</u>	<u>12,085</u>	<u>55,350</u>	<u>48,397</u>
Support costs				
Travel and subsistence	244	-	244	22
Electricity and gas	1,646	-	1,646	1,578
Insurance	1,388	-	1,388	1,339
Rent and service charges	37,360	-	37,360	35,623
Equipment maintenance	416	-	416	1,144
Cleaning and waste disposal	2,763	-	2,763	2,541
Premises cost	1,017	-	1,017	755
Administration costs and telephone	3,465	-	3,465	2,563
IT support and website costs	632	-	632	1,066
Bank charges	365	-	365	317
Safeguarding	338	-	338	339
Advertisement and communication	744	-	744	1,003
Sundry expenses	1,834	-	1,834	602
Courses and conferences	1,212	-	1,212	30
Other evangelism	172	-	172	-
Gifts and donations	8,452	-	8,452	10,373
Depreciation	472	-	472	138
Legal fees	460	-	460	423
Accountancy and examination fees	1,140	-	1,140	840
CAP costs excluding staff	-	7,326	7,326	-
	<u>64,120</u>	<u>7,326</u>	<u>71,446</u>	<u>60,696</u>
	<u>107,385</u>	<u>19,411</u>	<u>126,796</u>	<u>109,093</u>

Included within accountancy and examinations fees above are amounts due to the independent examiners in relation to independent examination of £900 (2021: £840).

JUNCTION 13 EASTLEIGH

(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

6 ANALYSIS OF GRANTS

Gift and donations made in the year totalling £8,400 were made to institutions. Gifts over £1,000 per institution are as follows:

	2022
	£
Commission Apostolic Trust Ltd	4,200
Christians Against Poverty (Eastleigh)	1,200
Fledge Youth Support	1,200
Life Church	1,800
	<u>8,400</u>

7 TANGIBLE ASSETS

	Leasehold improvements	Furniture & fittings	Total
	£	£	£
Cost			
At start of the year	72,433	10,897	83,330
Additions	-	1,330	1,330
Disposals	-	-	-
At end of year	<u>72,433</u>	<u>12,227</u>	<u>84,660</u>
Depreciation			
At beginning of the year	72,433	10,483	82,916
Charge	-	472	472
Eliminated on disposals	-	-	-
At end of period	<u>72,433</u>	<u>10,955</u>	<u>83,388</u>
Net book value			
At end of year	<u>-</u>	<u>1,272</u>	<u>1,272</u>
At beginning of year	<u>-</u>	<u>414</u>	<u>414</u>

8 DEBTORS

	2022	2021
	£	£
Gift aid recoverable	1,601	1,639
Prepayments	<u>10,143</u>	<u>460</u>
	<u>11,744</u>	<u>2,099</u>

JUNCTION 13 EASTLEIGH

(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

9 CREDITORS: amounts falling due within one year	2022	2021
	£	£
Accruals and deferred income	2,233	3,074
Other creditors	435	267
	<u>2,668</u>	<u>3,341</u>

10 RESTRICTED FUNDS	Funds				Funds
	b/fwd	Income	Expenditure	Transfers	c/fwd
	£	£	£	£	£
Marquee	2,000	-	-	-	2,000
CJRS Furlough	-	2,772	(2,772)	-	-
CAP - Christians Against Poverty	-	29,239	(16,639)	-	12,600
	<u>2,000</u>	<u>32,011</u>	<u>(19,411)</u>	<u>-</u>	<u>14,600</u>

PRIOR YEAR COMPARATIVE

	Funds				c/fwd
	b/fwd	Income	Expenditure	Transfers	£
	£	£	£	£	£
Marquee	2,000	-	-	-	2,000
CJRS Furlough	-	7,116	(7,116)	-	-
	<u>2,000</u>	<u>7,116</u>	<u>(7,116)</u>	<u>-</u>	<u>2,000</u>

Marquee

To buy/rent a new marquee for church to use whilst camping at the denominations annual conference.

CJRS Furlough

This is income received from the government to help cover staff costs during the pandemic.

CAP - Christians Against Poverty

This fund is to support Christians Against Poverty with donations being collected and passed on.

11 UNRESTRICTED FUNDS	Funds				Funds
	b/fwd	Income	Expenditure	Transfers	c/fwd
	£	£	£	£	£
General funds	26,602	113,774	(107,385)	-	32,991
	<u>26,602</u>	<u>113,774</u>	<u>(107,385)</u>	<u>-</u>	<u>32,991</u>

JUNCTION 13 EASTLEIGH

(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

12 ANALYSIS OF NET ASSETS BETWEEN FUNDS AT 31 MARCH 2022	Unrestricted £	Restricted £	2022 £
Tangible fixed assets	1,272	-	1,272
Debtors	11,744	-	11,744
Bank and cash	22,643	14,600	37,243
Creditors	(2,668)	-	(2,668)
	<u>32,991</u>	<u>14,600</u>	<u>47,591</u>

COMPARATIVE ANALYSIS OF NET ASSETS BETWEEN FUNDS AT 31 MARCH 2021	Unrestricted £	Restricted £	2021 £
Tangible fixed assets	414	-	414
Debtors	2,099	-	2,099
Bank and cash	27,430	2,000	29,430
Creditors	(3,341)	-	(3,341)
	<u>26,602</u>	<u>2,000</u>	<u>28,602</u>

13 RELATED PARTY TRANSACTIONS

During the year D Lockyer, trustee, was paid £38,484 (2021: £38,484) in remuneration and £1,636 (2021: £1,636) pension contributions as permitted under the Memorandum and Articles of Association for his employment as Church Elder.

A Lockyer, wife of D Lockyer, trustee, was paid £4,307 (2021: £7,344) in remuneration as events and meetings manager.

During the year the trustees donated £42,665 (2021: £31,065) in total to the charity.

14 OPERATING LEASES

At 31 March 2022, the charity had annual commitments under non-cancellable operating leases for rent of the office building. This lease is due to expire on 1 July 2024, the total amount payable is £78,136 (2021: £111,961).

JUNCTION 13 EASTLEIGH

England & Wales - Charity number 1146633

Accounts

JUNCTION 13 EASTLEIGH
(REGISTERED NUMBER : 07982262)

REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

JUNCTION 13 EASTLEIGH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and accounts for the year ended 31 March 2021.

The accounts have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and, "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102.

Structure, governance and management

The charity is a company limited by guarantee. The liability of the members is limited by their guarantee. In the event of the charity being wound up during the period of their membership (or within a year following), members undertake to contribute such amounts as maybe required up to a maximum of £10.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

J Walter

D Lockyer

C January

N Chambers

Organisational structure

The business of the church is managed by the trustees who meet regularly to review strategy, policy and operational matters. The spiritual leadership of the church rests with the Elder(s) who are also Trustees.

Risk review

The trustees 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.

Objectives and activities

The objects of the charity are:

- To advance the Christian Faith in accordance with the Statement of Beliefs;
- To relieve sickness, distress or financial hardship and to promote and preserve good health by the provision of funds, goods and services of any kind, including the provision of counselling and support; and
- To advance education, marriage and family life;
- in such parts of the United Kingdom or the world as the trustees see fit.

JUNCTION 13 EASTLEIGH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Review of activities

The work of the church has been to fulfil its charitable objects. In doing so, the church has considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular, we seek to advance the Christian faith amongst all people both in the UK and overseas through the activities listed below.

Ministry

The church continues to progress towards its stated aims. This year we have continued to face the challenges of operating within the government guidelines for places of worship. This involved continuing to make the most of online tools and platforms for our meetings and limited opportunities to meet in person. A few members have moved on to other congregations. We have moved forward with our plans to be the lead church as we re-launch a CAP debt centre and have continued to support other local charities.

Membership

Whilst it has been difficult to remain in touch with everyone given the restrictions during the Pandemic, we have seen a few families moving on to other congregations or ceasing to be part of any church. However, we have also seen a few new people connecting with us regularly as a church and expect them to come through to membership. This has meant our core membership is currently around 50 adults.

Premises

We continue to maintain our 2nd Floor Premises but this has not seen much use this year due to the pandemic. Daily hire has also ceased for most of the year.

Personnel

Our Part Time Events and Meetings Manager has continued to be on Furlough and our premises cleaner for part of the year.

Finance

Income for the year totalled £102,448 (2020: £119,510) with expenditure of £109,093 (2020: £120,280). During the year, expenditure on general funds exceeded income by £6,645 (2020: £2,770). Our overall deficit was £6,645 (2020: £770).

Appreciation and Outlook

We are grateful to God and His people for provision to meet the Church's financial needs and for significant ongoing commitment and service to the life of the Church. We continue to believe that we are within the vision that God has put before us and we have every reason to view the future with confidence.

JUNCTION 13 EASTLEIGH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Reserves policy

The Trustees regularly review the reserves of the church. This encompasses income and expenditure streams, the need to match variable income with fixed commitments and the nature of the reserves. Reviews also take into account the Trustees' settled conviction that God will continue to supply the financial needs of the church as He has done in past years. The latest review concluded that because of the evident commitment of the church members to support the work of the church, it is not necessary to maintain a significant reserve of general funds. The church's general fund stood at £26,602 (2020: £33,247) on 31 March 2021 which is equivalent to 3 months of the annual expenditure of the church.

Statement of trustees responsibilities

The trustees, who are also the directors of Junction 13 Eastleigh for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare accounts 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, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the trustees are required to:


- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts 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.

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

On behalf of the board of trustees

Trustee
Dated:


23/1/2022

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES ON THE
UNAUDITED ACCOUNTS OF JUNCTION 13 EASTLEIGH**

I report on the accounts for the year ended 31 March 2021 set out on pages 5 to 14.

Respective responsibilities of directors and examiner

As described on page 3, the trustees, who are also directors of the company for the purposes of company law, are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's report

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

- (1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those accounting records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



20 January 2022
C J Goodhead FCA
Knight Goodhead Limited
Chartered Accountants

7 Bournemouth Road
Chandler's Ford, Eastleigh
Hampshire SO53 3DA

JUNCTION 13 EASTLEIGH

(Company limited by guarantee and not having share capital)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

(Including Income and Expenditure account)

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
INCOME					
Donations and legacies	3	95,287	-	95,287	103,321
Other income		45	7,116	7,161	16,189
TOTAL INCOME		95,332	7,116	102,448	119,510
EXPENDITURE					
Charitable activities	5	101,977	7,116	109,093	120,280
TOTAL EXPENDITURE		101,977	7,116	109,093	120,280
NET EXPENDITURE FOR YEAR BEFORE TRANSFERS		(6,645)	-	(6,645)	(770)
TRANSFERS BETWEEN FUNDS		-	-	-	-
NET EXPENDITURE FOR THE YEAR		(6,645)	-	(6,645)	(770)
TOTAL FUND BALANCE BROUGHT FORWARD		33,247	2,000	35,247	36,017
TOTAL FUND BALANCES CARRIED FORWARD		26,602	2,000	28,602	35,247

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derives from continuing activities.

JUNCTION 13 EASTLEIGH

(Company limited by guarantee and not having share capital)

**PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2020**

(Including Income and Expenditure account)

	Unrestricted funds £	Restricted funds £	Total funds 2020 £
INCOME			
Donations and legacies	101,321	2,000	103,321
Other income	16,189	-	16,189
TOTAL INCOME	117,510	2,000	119,510
EXPENDITURE			
Charitable activities	120,280	-	120,280
TOTAL EXPENDITURE	120,280	-	120,280
NET (EXPENDITURE)/INCOME FOR THE YEAR	(2,770)	2,000	(770)
TOTAL FUND BALANCE BROUGHT FORWARD	36,017	-	36,017
TOTAL FUND BALANCES CARRIED FORWARD	33,247	2,000	35,247

JUNCTION 13 EASTLEIGH**REGISTERED NUMBER : 07982262**

(Company limited by guarantee and not having share capital)

BALANCE SHEET AT 31 MARCH 2021

	Notes	£	2021 £	2020 £
FIXED ASSETS				
Tangible assets	7		414	-
CURRENT ASSETS				
Debtors	8	2,099		2,610
Cash at bank and in hand		<u>29,430</u>		<u>37,009</u>
		31,529		39,619
CREDITORS: amounts falling due within one period				
	9	<u>(3,341)</u>		<u>(4,372)</u>
NET CURRENT ASSETS			28,188	35,247
NET ASSETS			<u>28,602</u>	<u>35,247</u>
FUNDS				
Unrestricted funds	11		26,602	33,247
Restricted funds	10		2,000	2,000
TOTAL FUNDS			<u>28,602</u>	<u>35,247</u>

For the financial year ended 31 March 2021, the company was entitled to exemption from audit under section 477 Companies Act 2006; and no notice has been deposited under section 476. The directors acknowledge their responsibilities for ensuring that the company keeps accounting records, which comply with section 386, and preparing accounts, which give a true and fair view of the state of affairs of the company as at the end of the year and of its surplus or deficit for the financial year, in accordance with the requirements of section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

The accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Trustees on
and signed on their behalf by



Trustee

JUNCTION 13 EASTLEIGH

(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

1 ACCOUNTING POLICIES

(a) Accounting convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity meets the definition of the public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The accounts have been prepared on the going concern basis. There are no material uncertainties about the charity's ability to continue.

(b) Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

(c) Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations and legacies are received by way of grants, donations, legacies and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, when entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Investment income is included when receivable.

Resources are deferred when, at the end of an accounting period, they have been received but the charity has yet to become unconditionally entitled to them.

JUNCTION 13 EASTLEIGH

(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

1 ACCOUNTING POLICIES (continued)

(d) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. It includes any VAT paid.

Costs are apportioned in line with the income received from that source during the year.

Charitable activities expenditure comprises of those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly.

(e) Fixed assets

Fixed assets are capitalised for ongoing use within the company, where the individual cost of the asset exceeds £100.

Depreciation is provided on fixed assets to spread the cost over the estimated useful lives of the relevant assets at the following rates:

Computer equipment	25% Straight line
Furniture and fittings	25% Straight line
Leasehold improvements	Over the term of the lease

(f) Pension costs

Contributions in respect of the company's defined contribution scheme are charged to the Statement of Financial Activities for the year in which they are payable to the scheme. Differences between contributions payable and contributions actually paid in the year are shown as either accruals or prepayments at the year end.

2 LEGAL STATUS

The charity is a company limited by guarantee and has no share capital. The charitable company was incorporated on 8 March 2012 in the United Kingdom and was registered on 28 March 2012 with the Charity Commission in England and Wales. The charity is a public benefit entity.

The registered office of the charitable company is Smith Bradbeer House, 41-53 High Street, Eastleigh, Hampshire, SO50 5LG. The charity number is 1146633.

JUNCTION 13 EASTLEIGH

(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

3 DONATIONS AND LEGACIES

	Unrestricted	Restricted	2021	2020
	£	£	£	£
Non gift aid donations	9,435	-	9,435	11,963
Gift aid donations	68,710	-	68,710	73,216
Gift aid recoverable	17,142	-	17,142	18,142
	<u>95,287</u>	<u>-</u>	<u>95,287</u>	<u>103,321</u>

4 STAFF COSTS

	2021	2020
	£	£
Wages and salaries	47,972	47,985
Social security costs	120	1,120
Pension	1,636	1,607
	<u>49,728</u>	<u>50,712</u>

The average number of staff employed during the year was 3 (2020: 3). No employee received emoluments of £60,000 or more during this year or the prior year.

£2,165 staff costs are included within cleaning in note 5.

At the year end there were outstanding pension contributions payable of £257 (2020: £257). Total pension contributions of £1,636 were paid by the charity and are included in the SOFA.

JUNCTION 13 EASTLEIGH

(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

5 EXPENDITURE	Unrestricted	Restricted	2021	2020
	£	£	£	£
Direct costs				
Wages and salaries (note 4)	40,447	7,116	47,563	48,567
Book allowance	55	-	55	308
Visiting speakers	200	-	200	800
Catering	276	-	276	1,347
Childrens work	-	-	-	221
Youth work	-	-	-	523
Messy church	303	-	303	702
Westpoint	-	-	-	783
Freedom in Christ	-	-	-	331
	<u>41,281</u>	<u>7,116</u>	<u>48,397</u>	<u>53,582</u>
Support costs				
Travel and subsistence	22	-	22	548
Electricity and gas	1,578	-	1,578	3,091
Insurance	1,339	-	1,339	774
Rent and service charges	35,623	-	35,623	34,335
Room hire	-	-	-	2,887
Equipment maintenance	1,144	-	1,144	965
Cleaning and waste disposal	2,541	-	2,541	2,727
Premises cost	755	-	755	29
Administration costs and telephone	2,563	-	2,563	3,076
IT support and website costs	1,066	-	1,066	1,640
Bank charges	317	-	317	384
Safeguarding	339	-	339	341
Advertisement and communication	1,003	-	1,003	1,065
Sundry expenses	602	-	602	1,068
Courses and conferences	30	-	30	734
Other evangelism	-	-	-	599
Gifts and donations	10,373	-	10,373	9,620
Depreciation	138	-	138	1,599
Legal fees	423	-	423	436
Accountancy and examination fees	840	-	840	780
	<u>60,696</u>	<u>-</u>	<u>60,696</u>	<u>66,698</u>
	<u>101,977</u>	<u>7,116</u>	<u>109,093</u>	<u>120,280</u>

Included within accountancy and examinations fees above are amounts due to the independent examiners in relation to independent examination of £840 (2020: £780).

JUNCTION 13 EASTLEIGH

(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

6 ANALYSIS OF GRANTS

Gift and donations made in the year totalling £8,720 were made to institutions. Gifts over £1,000 per institution are as follows:

	2021
	£
Commission Apostolic Trust Ltd	4,200
Christians Against Poverty (Eastleigh)	1,200
Fledge Youth Support	1,200
Life Church	1,320
	<u>7,920</u>

7 TANGIBLE ASSETS

	Leasehold	Furniture &	Total
	improvements	fittings	£
	£	£	£
Cost			
At start of the year	77,279	10,974	88,253
Additions	-	552	552
Disposals	(4,846)	(629)	(5,475)
At end of year	<u>72,433</u>	<u>10,897</u>	<u>83,330</u>
Depreciation			
At beginning of the year	77,279	10,974	88,253
Charge	-	138	138
Eliminated on disposals	(4,846)	(629)	(5,475)
At end of period	<u>72,433</u>	<u>10,483</u>	<u>82,916</u>
Net book value			
At end of year	<u>-</u>	<u>414</u>	<u>414</u>
At beginning of year	<u>-</u>	<u>-</u>	<u>-</u>

8 DEBTORS

	2021	2020
	£	£
Gift aid recoverable	1,639	1,542
Prepayments	460	850
Other debtors	-	218
	<u>2,099</u>	<u>2,610</u>

JUNCTION 13 EASTLEIGH

(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

9 CREDITORS: amounts falling due within one year	2021	2020
	£	£
Trade creditors	-	1,680
Accruals and deferred income	3,074	2,311
Other creditors	267	381
	<u>3,341</u>	<u>4,372</u>

10 RESTRICTED FUNDS	Funds				Funds
	b/fwd	Income	Expenditure	Transfers	c/fwd
	£	£	£	£	£
Marquee	2,000	-	-	-	2,000
CJRS Furlough		7,116	(7,116)		
	<u>2,000</u>	<u>7,116</u>	<u>(7,116)</u>	<u>-</u>	<u>2,000</u>

PRIOR YEAR COMPARATIVE

	Funds				c/fwd
	b/fwd	Income	Expenditure	Transfers	£
	£	£	£	£	£
Marquee		2,000		-	2,000
	<u>-</u>	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>2,000</u>

Marquee

To buy/rent a new marquee for church to use whilst camping at the denominations annual conference.

CJRS Furlough

This is income received from the government to help cover staff costs during the pandemic.

11 UNRESTRICTED FUNDS	Funds				Funds
	b/fwd	Income	Expenditure	Transfers	c/fwd
	£	£	£	£	£
General funds	33,247	95,332	(101,977)	-	26,602
	<u>33,247</u>	<u>95,332</u>	<u>(101,977)</u>	<u>-</u>	<u>26,602</u>

JUNCTION 13 EASTLEIGH

(Company limited by guarantee and not having share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

12 ANALYSIS OF NET ASSETS BETWEEN FUNDS AT 31 MARCH 2021	Unrestricted £	Restricted £	2021 £
Tangible fixed assets	414	-	414
Debtors	2,099	-	2,099
Bank and cash	27,430	2,000	29,430
Creditors	(3,341)	-	(3,341)
	<u>26,602</u>	<u>2,000</u>	<u>28,602</u>

COMPARATIVE ANALYSIS OF NET ASSETS BETWEEN FUNDS AT 31 MARCH 2020	Unrestricted £	Restricted £	2019 £
Tangible fixed assets	-	-	-
Debtors	2,610	-	2,610
Bank and cash	35,009	2,000	37,009
Creditors	(4,372)	-	(4,372)
	<u>33,247</u>	<u>2,000</u>	<u>35,247</u>

13 RELATED PARTY TRANSACTIONS

During the year D Lockyer, trustee, was paid £38,484 (2020: £38,484) in remuneration and £1,636 (2020: £1,607) pension contributions as permitted under the Memorandum and Articles of Association for his employment as Church Elder.

A Lockyer, wife of D Lockyer, trustee, was paid £7,344 (2020: £7,344) in remuneration as events and meetings manager.

During the year the trustees donated £31,065 (2020: £30,245) in total to the charity.

14 OPERATING LEASES

At 31 March 2021, the charity had annual commitments under non-cancellable operating leases for rent of the office building. This lease is due to expire on 1 July 2024, the total amount payable is £111,961 (2020: £142,711).