

JUNCTION 13 EASTLEIGH
(REGISTERED NUMBER : 07982262)

REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

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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

			2022	2021
	Notes	£	£	£
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	-
		43,265	12,085	55,350	48,397
	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	-
		64,120	7,326	71,446	60,696
		107,385	19,411	126,796	109,093

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 b/fwd	Income	Expenditure	Transfers	Funds 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 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>

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 b/fwd	Income	Expenditure	Transfers	Funds 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).