

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.

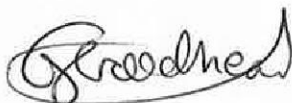
Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination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

			2023	2022
	Notes	£	£	£
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
		70,814		48,987
CREDITORS: amounts falling due within one period	9	(3,627)	(2,668)	
NET CURRENT ASSETS			67,187	46,319
NET ASSETS			69,518	47,591
FUNDS				
Unrestricted funds	10		42,032	32,991
Restricted funds	10		27,486	14,600
TOTAL FUNDS	12		69,518	47,591

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
	8,400

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	72,433	14,267	86,700
Depreciation			
At beginning of the year	72,433	10,955	83,388
Charge	-	981	981
Eliminated on disposals	-	-	-
At end of period	72,433	11,426	84,369
Net book value			
At end of year	-	2,841	2,331
At beginning of year	-	1,272	1,272

8 DEBTORS

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

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
	3,627	2,668

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
	14,600	28,186	(15,300)	-	27,486
Designated funds					
Maintenance Fund	-	-	-	500	500
Giving Fund	-	-	-	2,250	2,250
	-	-	-	2,750	2,750
Unrestricted funds					
General fund	32,991	119,185	(110,144)	(2,750)	39,282
Total funds	47,591	147,371	(125,444)	-	69,518

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
CJRS 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

