

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 (2024: 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	10		(313,663)	(100,000)
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
	9,434	9,400

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	390,043	-	9,529	399,572
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	5,851	-	3,797	9,648
Net book value				
At end of year	384,192	-	5,732	389,924
At beginning of year	-	-	1,351	1,351

8 DEBTORS

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

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	-
	10,934	5,120

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	313,663	100,000

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
	158,817	15,511	(32,964)	(75,515)	65,849
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
	4,284	2,000	(16,258)	84,980	75,006
Unrestricted funds					
General fund	24,979	153,854	(117,383)	(9,465)	51,985
Total funds	188,080	171,365	(166,605)	-	192,840

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