Charity registration number 1171227 (England and Wales)

DODDINGHURST ROAD CHURCH

DODDINGHURST ROAD COMMUNITY CHURCH

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

Caladine

Chartered Certified Accountants

DODDINGHURST ROAD CHURCH
DODDINGHURST ROAD COMMUNITY CHURCH
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr P Graham Mr P Day Mr M Bigg Mr K Betts Mr J Trehern Mr K Dent
Charity number (England and Wales)	1171227
Principal address	56-60 Doddinghurst Road Brentwood Essex CM15 9EH
Independent examiner	John Caladine FCCA CTA FCIE Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF
Bankers	HSBC UK 91 High Street Brentwood Essex CM14 4RU

DODDINGHURST ROAD CHURCH
DODDINGHURST ROAD COMMUNITY CHURCH
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DODDINGHURST ROAD CHURCH
DODDINGHURST ROAD COMMUNITY CHURCH
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2026

The trustees present their annual report and financial statements for the year ended 31 March 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The Doddinghurst Road Church Trust operates under the guidance of its Constitution and Church handbook issued in 2017 as amended from time to time. The Trust operates under its working name of Doddinghurst Road Community Church.

The aims and objectives of the Trust are:

1. The advancement of the Christian faith in accordance with our Basis of Faith, primarily but not exclusively within Brentwood and the surrounding neigjhbourhood.

2. Such other charitable purposes as shall, in the opinion of the members of the church in General Meetings and the Trustees, put into practice the teaching of the Lord Jesus Christ in accordance with our Basis of Faith.

3. Provided that the advancement of such purposes must be undertaken in a manner that is consistent with the doctrinal distinctives and ethical statements as may be adopted and amended by the church from time to time in accordance with the provisions of the church rules.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

Activities in 2025-26

1. Using due diligence, we have complied with Section 4 of the 2006 Act with regard to Public Benefit.

2. The church continues with a Sunday Service of Praise and Worship and study including Sunday School and Youth Group albeit our arrangements including other activities both in and outside the church.

3. There are a number of Care Groups within the church which meet at various times and locations during the week.

4. There are mid-week meetings for prayer, worship and bible study.

5. We lead and maintain Brentwood Foodbank, to counter local food poverty and address and support the raising of the wider community out of poverty. We have appointed a new Director who has scaled in responsibility from Nov 2026-Mar 2026 and now leads the project.

6. We continue to operate a Men's Shed and 'Tots aloud' a parent and toddler group.

7. The Church Council and the Trustees continue to meet with a brief hiatus in late 2025 but above the minimum threshold.

8. There were minor revisions to our Constitution to bring clarity for Members on the issue of Baptism.

9. We have appointed a several new employees, Lukas Roos – Foodbank Director, Kevin Clack – Foodbank Warehouse assistant.

10. The church building has undergone repairs and improvements, chiefly with the installation of new UPVC double glazed windows and further heating improvements. The comfort levels of the building for all activities have improved significantly and the building is more cost and fuel efficient.

11. The 5 year Periodic Inspection of the church building's electrical installations was carried out and plans put in place for recommended and additional works to accommodate increased staff and volunteer placements.

All the above are in line with our aims and objectives.

We are grateful to the volunteers who have helped through the year. Volunteers both from inside the Church membership and outside remain integral to both the Foodbank (approximately 45 volunteers) and DRCC Youth projects (approximately 10 volunteers). It is impractical to quantify the number of hours given.

Financial review

The Church operates a Foodbank and whilst being one charitable operation the Foodbank is considered for the review as a separate financial entity.

The Church operates within a tight budget and has had a deficit this year, where previously had a surplus to carry forward each year. Income for the year was £318,484 (2025: £317,064), which includes donations in kind for the food given to the foodbank. Expenditure, including donated food distributed was £361,773 (2025: £369,419). The Net movement in Funds for the year was deficit of £9,165 (2025: deficit £33,157).

Free reserves at the end of the year (excluding property) were £49,071 (2025: £49,536).

The Foodbank operates via restricted funds and currently running at a surplus. Income for the year was £98,304 (2025: £70,845) with expenditure of £76,711 (2025: £77,309). The Net movement in Funds for the year (after transfers) was £12,608 surplus (2025: £30,432 deficit).

Total income for the charity as a whole was £491,916 (2025: £418,326), with expenditure of £460,514 (2025: £465,976) Free reserves at the end of the year (excluding fixed assets and stock) were £264,923 (2025: £241,243).

Reserves policy

The Trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure.

The Trustees aim to maintain reserves in designated funds for its Foodbank at a level which equates to approximately three months of restricted charitable expenditure.

The trustees consider that a level of three months is sufficient as a contingency in the event of a sudden reduction in income/grant, in order to protect the future operation of the Church from the effects of any unforeseen variations in its income and expenditure.

Principal funding sources

The charity's principal sources of funds are donations by Church members and attendees and also grants from Public bodies.

Structure, governance and management

The charity is a charitable incorporated organisation registered under the association model on 20th January 2017.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr P Graham
Mr P Day
Mr M Bigg
Mr K Betts
Mr J Trehern
Mr K Dent

Recruitment and appointment of trustees
Organisational structure
In accordance with the Constitution a trustee must be a natural person over the age of 16 years and affirm the Basis of Faith and Ethical Statements as set out in the Church Handbook.

Charity trustees shall be persons appointed to the office of Pastor and Elder in accordance with the Church Handbook. These individuals are responsible for the day to day running of the Church.

Should the number of those holding the office of Pastor or Elder be less than three, then the persons appointed to the offices of Secretary and Treasurer in accordance with the Church Handbook shall also be charity trustees. The charity trustees may also appoint additional charity trustees from the Church Council or membership or from outside the church, provided such appointee has first been nominated by the members of the Church Council in accordance with the Church Council's ordinary procedures. If the appointee is from outside the church they must affirm their acceptance of the Basis of Faith and Ethical Statements or acknowledge that their contribution will not go against such values.

No one is entitled to act as a charity trustee unless he or she has acknowledged his or her acceptance of the office of charity trustee.

At least one of the trustees of the Church must be 18 years of age or over.

The trustees' report was approved by the Board of Trustees.

.....
Mr P Graham
Trustee

Date: 23/9/26

DODDINGHURST ROAD CHURCH
DODDINGHURST ROAD COMMUNITY CHURCH
INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DODDINGHURST ROAD CHURCH

I report to the trustees on my examination of the financial statements of Doddinghurst Road Church (the charity) for the year ended 31 March 2026.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
2 the financial statements do not accord with those records; or
3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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 financial statements to be reached.



John Caladine FCCA CTA FCIE
Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF
Date: 30 Septem 2026

DODDINGHURST ROAD CHURCH
DODDINGHURST ROAD COMMUNITY CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted funds general 2026 £	Unrestricted funds designated 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £
Income from:									
Donations and legacies	**3**	311,246	70,306	99,262	480,814	307,435	28,265	69,031	404,731
Charitable activities	**4**	6,897	-	-	6,897	8,850	-	-	8,850
Investments	**5**	704	-	3,500	4,204	779	-	3,966	4,745
Total income		318,847	70,306	102,762	491,915	317,064	28,265	72,997	418,326
Expenditure on:									
Charitable activities	**6**	361,773	13,088	85,653	460,514	369,419	12,350	84,207	465,976
Total expenditure		361,773	13,088	85,653	460,514	369,419	12,350	84,207	465,976
Net income/(expenditure)		(42,926)	57,218	17,109	31,401	(52,355)	15,915	(11,210)	(47,650)

DODDINGHURST ROAD CHURCH
DODDINGHURST ROAD COMMUNITY CHURCH
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted funds general 2026 £	Unrestricted funds designated 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £
Net income/(expenditure)		(42,926)	57,218	17,109	31,401	(52,355)	15,915	(11,210)	(47,650)
Transfers between funds	**18**	33,761	(30,646)	(3,115)	-	19,198	-	(19,198)	-
Net movement in funds	**9**	(9,165)	26,572	13,994	31,401	(33,157)	15,915	(30,408)	(47,650)
Reconciliation of funds:									
Fund balances at 1 April 2025		806,236	38,050	181,806	1,026,092	839,393	22,135	212,214	1,073,742
Fund balances at 31 March 2026		797,071	64,622	195,800	1,057,493	806,236	38,050	181,806	1,026,092

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

DODDINGHURST ROAD CHURCH
DODDINGHURST ROAD COMMUNITY CHURCH
STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Fixed assets					
Property, plant and equipment	**13**		748,000		756,700
Current assets					
Inventories	**14**	44,570		28,149	
Trade and other receivables	**15**	18,943		10,402	
Cash at bank and in hand		248,020		233,241	
		311,533		271,792	
Current liabilities	**16**	(2,040)		(2,400)	
Net current assets			309,493		269,392
Total assets less current liabilities			1,057,493		1,026,092
Net assets			1,057,493		1,026,092
The funds of the charity					
Restricted income funds	**18**		195,800		181,806
Unrestricted funds - general	**20**		797,071		806,236
Unrestricted funds - designated	**19**		64,622		38,050
			1,057,493		1,026,092

The financial statements were approved by the trustees on 28/9/26

Mr P Graham
Trustee

Mr P Day
Trustee

DODDINGHURST ROAD CHURCH
DODDINGHURST ROAD COMMUNITY CHURCH
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Cash flows from operating activities					
Cash generated from/(absorbed by) operations			10,575		(13,576)
Investing activities					
Investment income received		4,204		4,745	
Net cash generated from investing activities			4,204		4,745
Net increase/(decrease) in cash and cash equivalents			14,779		(8,831)
Cash and cash equivalents at beginning of year			233,241		242,072
Cash and cash equivalents at end of year			248,020		233,241

1 Accounting policies

Charity information
Doddinghurst Road Church is a Charitable Incorporated Organisation established under the association model on 20th January 2017.

1.1 Basis of preparation
The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern
At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds
Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income
Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Church Land and Building	50 years straight line - land not depreciated
Church Manse	50 years straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of non-current assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Inventories

Inventories are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1 Accounting policies (Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds general 2026 £	Unrestricted funds designated 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £
Donations and gifts	70,256	6,006	99,262	175,524	27,813	28,265	68,692	124,770
Legacies	-	-	-	-	12,617	-	-	12,617
Grants	-	64,300	-	64,300	28,265	-	339	28,604
Donated goods and services	240,990	-	-	240,990	238,740	-	-	238,740
	311,246	70,306	99,262	480,814	307,435	28,265	69,031	404,731

4 Income from charitable activities

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Charitable income		
Charitable rental income	6,897	8,850

5 Income from investments

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Interest receivable	704	3,500	4,204	779	3,966	4,745

6 Expenditure on charitable activities

	Charitable expenditure 2026 £	Charitable expenditure 2025 £
Direct costs		
Staff costs	122,469	71,841
Depreciation and impairment	8,700	8,700
Manse expenses	5,992	3,278
Church service costs	1,189	777
Church utilities	8,615	12,763
Insurance	2,865	3,073
Repairs & maintenance	5,990	1,736
Youthwork	26	528
Outreach & mission	726	263
Books & magazines	430	285
Travel & fees	5,270	3,751
Miscellaneous	1,162	1,353
Projects	21,360	13,718
Foodbank expenditure	249,653	331,515
Administration	1,232	2,449
Training	285	647
Youth & Community work	13,088	-
	449,052	456,677
Grant funding of activities (see note 7)	8,942	6,899
Share of support and governance costs (see note 8)		
Governance	2,520	2,400
	460,514	465,976
Analysis by fund		
Unrestricted funds - general	361,773	369,419
Unrestricted funds - designated	13,088	12,350
Restricted funds	85,653	84,207
	460,514	465,976

7 Grants payable

	Charitable expenditure 2026 £	Charitable expenditure 2025 £
Grants to institutions:		
General	3,905	3,301
ACT's Fund	1,588	540
Pastors in Need	1,953	2,271
	7,446	6,112
Grants to individuals	1,496	787
	8,942	6,899

8 Support costs allocated to activities

	2026 £	2025 £
Governance costs	2,520	2,400
Analysed between:		
Charitable expenditure	2,520	2,400

9 Net movement in funds

	2026 £	2025 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	840	840
Depreciation of owned property, plant and equipment	8,700	8,700

10 Trustees

One Trustee, Pastor Peter Graham, received remuneration during the year of £27,309 (2025: £25,235) including employers pension contributions, this is authorised within the Church's Constitution.

Donations from Trustees in the year were £16,900.

11 Employees

The average monthly number of employees during the year was:

2026 Number	2025 Number
7	5

11 Employees (Continued)

Employment costs	2026	2025
	£	£
Wages and salaries	116,530	67,469
Other pension costs	5,939	4,372
	122,469	71,841

There were no employees whose annual remuneration was more than £60,000.

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Property, plant and equipment

	Church Land and Building	Church Manse	Total
	£	£	£
Cost			
At 1 April 2025	1,200,000	435,000	1,635,000
At 31 March 2026	1,200,000	435,000	1,635,000
Depreciation and impairment			
At 1 April 2025	800,000	78,300	878,300
Depreciation charged in the year	-	8,700	8,700
At 31 March 2026	800,000	87,000	887,000
Carrying amount			
At 31 March 2026	400,000	348,000	748,000
At 31 March 2025	400,000	356,700	756,700

Upon the transition to SORP compliant accounts, the Trustee's assess that the Church's deemed cost is £1,200,000 with the Church building element of £800,000 being fully depreciated. The land makes up the remaining balance of £400,000 which is not depreciated.

The Manse has been brought in at the insurance value of £435,000 which is said to be deemed cost and will be reviewed in future. The Manse is to be depreciated over a 50 year period, and this depreciation has been accumulated from acquisition date in 2017 to try and accurately reflect its current value.

14 Inventories

	2026	2025
	£	£
Raw materials and consumables	44,570	28,149

15 Trade and other receivables

Amounts falling due within one year:	2026 £	2025 £
Other receivables	18,943	10,402

16 Current liabilities

	2026 £	2025 £
Accruals and deferred income	2,040	2,400

17 Retirement benefit schemes

Defined contribution schemes	2026 £	2025 £
Charge to profit or loss in respect of defined contribution schemes	5,939	4,372

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2025 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2026 £
Missionary Fund	3,828	4,458	(8,942)	5,870	5,214
Foodbank Fund	177,978	98,304	(76,711)	(8,985)	190,586
	181,806	102,762	(85,653)	(3,115)	195,800

Previous year:	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Missionary Fund	3,804	2,152	(6,898)	4,770	3,828
Foodbank Fund	208,410	70,845	(77,309)	(23,968)	177,978
	212,214	72,997	(84,207)	(19,198)	181,806

18 Restricted funds (Continued)

The Missionary fund is used to hold monies raised towards the various external ministries that the Church supports.
The Foodbank fund represents grants and donations received for the running of our foodbank project. During the year an allocation has been made out of this fund to contribution to the main Church running costs, and to represent rental income fore-gone by this space being used by our foodbank ministry.

19 Unrestricted funds - designated

These are unrestricted funds which are material to the charity's activities.

	At 1 April 2025 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2026 £
DRCC Youth	22,135	3,458	(4,326)	-	21,267
PCC Essex	11,210	49,950	-	(30,646)	30,514
FSJ Charities	2,000	-	-	-	2,000
Brentwood Skate Park	550	6,000	(4,096)	-	2,454
LADS - Community Safety Partnership	464	6,000	(2,002)	-	4,462
LADS - School Work	401	4,898	(2,574)	-	2,725
Essex CC - Local Community Fund	1,100	-	-	-	1,100
Essex CC Youth Service	190	-	(90)	-	100
	38,050	70,306	(13,088)	(30,646)	64,622

Previous year:	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
DRCC Youth work	22,135	-	-	-	22,135
PCC Essex	-	12,477	(1,267)	-	11,210
FSJ Charities	-	2,000	-	-	2,000
Brentwood Skate Park	-	8,334	(7,784)	-	550
LADS Brentwood County High School	-	2,232	(1,768)	-	464
LADS School Work	-	1,500	(1,099)	-	401
Essex CC Local Community Fund	-	1,100	-	-	1,100
Essex CC Youth Services	-	190	-	-	190
Brentwood BC Active Sussex	-	432	(432)	-	-
	22,135	28,265	(12,350)	-	38,050

20 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2025	Incoming resources	Resources expended	Transfers	At 31 March 2026
	£	£	£	£	£
General funds	806,236	318,847	(361,773)	33,761	797,071

Previous year:	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
General funds	839,393	317,064	(369,419)	19,198	806,236

21 Analysis of net assets between funds

	Unrestricted funds general 2026	Unrestricted funds designated 2026	Restricted funds 2026	Total 2026
	£	£	£	£
At 31 March 2026:				
Property, plant and equipment	748,000	-	-	748,000
Current assets/(liabilities)	49,071	64,622	195,800	309,493
	797,071	64,622	195,800	1,057,493

	Unrestricted funds general 2025	Unrestricted funds designated 2025	Restricted funds 2025	Total 2025
	£	£	£	£
At 31 March 2025:				
Property, plant and equipment	756,700	-	-	756,700
Current assets/(liabilities)	49,536	38,050	181,806	269,392
	806,236	38,050	181,806	1,026,092

22 Related party transactions

There were no disclosable related party transactions during the year (2025 - none).