

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 2025



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 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

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 Doddinhurst Road 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 Doddinhurst 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 neighbourhood.
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. Provided that the advancement of such purposes must be undertaken in a manner that is consistent with the doctrinal distinctiveness 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.
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.

Regular worship services, Bible teaching, and preaching have supported the congregation and wider community in exploring and growing in the Christian faith. Ongoing midweek gatherings such as the Wednesday Menu (Bible study, prayer and worship), Monday Prayer Meetings and Women's Breakfasts have provided opportunities for prayer, discipleship and fellowship. Messy Church has enabled families to engage in accessible worship, and monthly services at Winifred Dell Care Home have offered spiritual care to elderly residents.

Community support and practical service: The Brentwood Foodbank has provided emergency food and support to individuals and families in crisis, while volunteers have offered advocacy and pastoral care to those facing homelessness, poverty, addiction, immigration challenges and mental health difficulties. The MenShed project has given men from diverse backgrounds a safe space to meet, reducing loneliness and encouraging wellbeing. Tots Aloud has continued to support parents, carers and young children, providing safe play and community connection.

Children and youth work: The DRCC Youth project has continued to grow through school-based work, outreach and church drop-ins. This has created safe environments for young people to develop supportive relationships and explore values rooted in Biblical teaching.

Fellowship and pastoral care: The church has provided opportunities for fellowship and community building through activities such as family events and meals together.

All of these activities have been undertaken consistently with the church's Basis of Faith and doctrinal distinctives. They demonstrate the public benefit delivered through the advancement of the Christian faith and the practical outworking of that faith in service to the community of Brentwood and its surrounding area.

DODDINGHURST ROAD CHURCH

DODDINGHURST ROAD COMMUNITY CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

Significant activities and achievements against objectives

During the year the charity has advanced the Christian faith through regular worship services, Bible teaching, prayer meetings, and fellowship events, including Messy Church and monthly services at Winifred Dell Care Home. These activities have enabled people of all ages to engage with and grow in their faith, while also providing comfort and pastoral care to those in need.

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 £317,064 (2024: £369,469) with expenditure of £369,419 (2024: £338,466). The Net movement in Funds for the year was deficit of £33,157 (2024: surplus £42,908).

Free reserves at the end of the year (excluding property) were £49,536 (2024: £73,993).

The Foodbank operates via restricted funds and currently running at a small deficit. Income for the was £77,119 (2024: £119,180) with expenditure of £77,309 (2024: £78,167). The Net movement in Funds for the year was £24,158 deficit (2024: £29,108 surplus). Income and expenditure include the donated goods and their distribution.

Free reserves at the end of the year (excluding stock) were £179,090 (2024: £203,340).

In early October 2024, fraudulent transactions were discovered by Brentwood Foodbank's accounts clerk. Investigations revealed unauthorised purchases & loss of stock in the region of £55,269. The Police, Trussell Trust and HSBC were informed. To date the Police investigation is ongoing, and we have made the appropriate disclosure to the Charity Commission. We are hopeful to recover some of these funds from the perpetrator.

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.

**DODDINGHURST ROAD CHURCH
DODDINGHURST ROAD COMMUNITY CHURCH
TRUSTEES' REPORT (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2025

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

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: 10/12/25

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 2025.

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: 15 December 2025

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

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:									
Donations and legacies	3	307,435	28,265	69,031	404,731	359,763	22,135	135,697	517,595
Charitable activities	4	8,850	-	-	8,850	9,093	-	-	9,093
Investments	5	779	-	3,966	4,745	613	-	3,053	3,666
Total income		317,064	28,265	72,997	418,326	369,469	22,135	138,750	530,354
Expenditure on:									
Charitable activities	6	369,419	12,350	84,207	465,976	338,466	-	87,707	426,173
Total expenditure		369,419	12,350	84,207	465,976	338,466	-	87,707	426,173
Net income/(expenditure)		(52,355)	15,915	(11,210)	(47,650)	31,003	22,135	51,043	104,181

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

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
Net income/(expenditure)		(52,355)	15,915	(11,210)	(47,650)	31,003	22,135	51,043	104,181
Transfers between funds	18	19,198	-	(19,198)	-	11,905	-	(11,905)	-
Net movement in funds	9	(33,157)	15,915	(30,408)	(47,650)	42,908	22,135	39,138	104,181
Reconciliation of funds:									
Fund balances at 1 April 2024		839,393	22,135	212,214	1,073,742	796,485	-	173,076	969,561
Fund balances at 31 March 2025		806,236	38,050	181,806	1,026,092	839,393	22,135	212,214	1,073,742


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

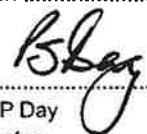
**DODDINGHURST ROAD CHURCH
DODDINGHURST ROAD COMMUNITY CHURCH
STATEMENT OF FINANCIAL POSITION**

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Property, plant and equipment	13		756,700		765,400
Current assets					
Inventories	14	28,149		43,615	
Trade and other receivables	15	10,402		22,655	
Cash at bank and in hand		233,241		242,072	
		<u>271,792</u>		<u>308,342</u>	
Current liabilities	16	(2,400)		-	
Net current assets			269,392		308,342
Total assets less current liabilities			<u>1,026,092</u>		<u>1,073,742</u>
The funds of the charity					
Restricted income funds	18		181,806		212,214
Unrestricted funds - general	20		806,236		839,393
Unrestricted funds - designated	19		38,050		22,135
			<u>1,026,092</u>		<u>1,073,742</u>

The financial statements were approved by the trustees on


.....
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 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations			(13,576)		42,945
Investing activities					
Investment income received		4,745		3,666	
Net cash generated from investing activities			4,745		3,666
Net (decrease)/increase in cash and cash equivalents			(8,831)		46,611
Cash and cash equivalents at beginning of year			242,072		195,461
Cash and cash equivalents at end of year			233,241		242,072

DODDINGHURST ROAD CHURCH
DODDINGHURST ROAD COMMUNITY CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Doddington 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.

DODDINGHURST ROAD CHURCH
DODDINGHURST ROAD COMMUNITY CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

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.

DODDINGHURST ROAD CHURCH
DODDINGHURST ROAD COMMUNITY CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

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.

DODDINGHURST ROAD CHURCH
DODDINGHURST ROAD COMMUNITY CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

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.

**DODDINGHURST ROAD CHURCH
DODDINGHURST ROAD COMMUNITY CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2025

3 Income from donations and legacies

	Unrestricted funds general		Unrestricted funds designated		Restricted funds		Total		Unrestricted funds general		Unrestricted funds designated		Restricted funds		Total	
	2025	£	2025	£	2025	£	2025	£	2024	£	2024	£	2024	£	2024	£
Donations and gifts	27,813		28,265		68,692		124,770		54,615		22,135		135,697		212,447	
Legacies	12,617		-		-		12,617		-		-		-		-	
Grants	28,265		-		339		28,604		44,185		-		-		44,185	
Donated goods and services	238,740		-		-		238,740		260,963		-		-		260,963	
	<u>307,435</u>		<u>28,265</u>		<u>69,031</u>		<u>404,731</u>		<u>359,763</u>		<u>22,135</u>		<u>135,697</u>		<u>517,595</u>	

DODDINGHURST ROAD CHURCH
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Charitable income		
Charitable rental income	8,850	9,093
	<u> </u>	<u> </u>

5 Income from investments

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Interest receivable	779	3,966	4,745	613	3,053	3,666
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

DODDINGHURST ROAD CHURCH
DODDINGHURST ROAD COMMUNITY CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

6 Expenditure on charitable activities

	Charitable expenditure	Charitable expenditure
	2025	2024
	£	£
Direct costs		
Staff costs	71,841	59,513
Depreciation and impairment	8,700	8,700
Manse expenses	3,278	4,676
Church service costs	777	1,485
Church utilities	12,763	14,496
Insurance	3,073	2,344
Repairs & maintenance	1,736	6,520
Youthwork	528	5,305
Outreach & mission	263	590
Books & magazines	285	195
Travel & fees	3,751	3,504
Miscellaneous	1,353	150
Projects	13,718	12,768
Foodbank expenditure	331,515	295,514
Administration	2,449	873
Training	647	-
	<u>456,677</u>	<u>416,633</u>
Grant funding of activities (see note 7)	6,899	9,540
Share of support and governance costs (see note 8)		
Governance	2,400	-
	<u>465,976</u>	<u>426,173</u>
Analysis by fund		
Unrestricted funds - general	369,419	338,466
Unrestricted funds - designated	12,350	-
Restricted funds	84,207	87,707
	<u>465,976</u>	<u>426,173</u>

DODDINGHURST ROAD CHURCH
DODDINGHURST ROAD COMMUNITY CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

7 Grants payable

	Charitable expenditure 2025 £	Charitable expenditure 2024 £
Grants to institutions:		
General	3,301	5,082
ACT's Fund	540	2,872
Pastors in Need	2,271	1,586
	<u>6,112</u>	<u>9,540</u>
 Grants to individuals	 787	 -
	<u>6,899</u>	<u>9,540</u>

8 Support costs allocated to activities

	2025 £	2024 £
Governance costs	2,400	-
	<u>2,400</u>	<u>-</u>
<u>Analysed between:</u>		
Charitable expenditure	2,400	-
	<u>2,400</u>	<u>-</u>

9 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	840	-
Depreciation of owned property, plant and equipment	8,700	8,700
	<u>9,540</u>	<u>8,700</u>

10 Trustees

One Trustee, Pastor Peter Graham, received remuneration during the year of £25,235 (2024: none), this is authorised within the Church's Constitution.

Due to the nature of the cash donations and record keeping, donations from trustees are unable to be separately identified. Moving forwards we are using new systems to ensure that these can be traced.

11 Employees

The average monthly number of employees during the year was:

2025 Number	2024 Number
5	2
<u>5</u>	<u>2</u>

DODDINGHURST ROAD CHURCH
DODDINGHURST ROAD COMMUNITY CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

11 Employees (Continued)

Employment costs	2025 £	2024 £
Wages and salaries	67,469	59,513
Other pension costs	4,372	-
	<u>71,841</u>	<u>59,513</u>

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 2024	1,200,000	435,000	1,635,000
At 31 March 2025	<u>1,200,000</u>	<u>435,000</u>	<u>1,635,000</u>
Depreciation and impairment			
At 1 April 2024	800,000	69,600	869,600
Depreciation charged in the year	-	8,700	8,700
At 31 March 2025	<u>800,000</u>	<u>78,300</u>	<u>878,300</u>
Carrying amount			
At 31 March 2025	<u>400,000</u>	<u>356,700</u>	<u>756,700</u>
At 31 March 2024	<u>400,000</u>	<u>365,400</u>	<u>765,400</u>

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

	2025 £	2024 £
Raw materials and consumables	<u>28,149</u>	<u>43,615</u>

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15 Trade and other receivables		
	2025	2024
	£	£
Amounts falling due within one year:		
Other receivables	10,402	22,655
16 Current liabilities		
	2025	2024
	£	£
Accruals and deferred income	2,400	-
17 Retirement benefit schemes		
	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	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 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
	<u>212,214</u>	<u>72,997</u>	<u>(84,207)</u>	<u>(19,198)</u>	<u>181,806</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Missionary Fund	2,648	10,696	(9,540)	-	3,804
Foodbank Fund	170,428	128,054	(78,167)	(11,905)	208,410
	<u>173,076</u>	<u>138,750</u>	<u>(87,707)</u>	<u>(11,905)</u>	<u>212,214</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

19 Unrestricted funds - designated

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

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
	22,135	28,265	(12,350)	38,050
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
	-	22,135	-	22,135

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 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
Essex CC - Local Community Fund	-	1,500	(1,099)	-	401
Brentwood B. C. Active Essex	-	1,100	-	-	1,100
Essex Council Youth Services	-	432	(432)	-	-
	-	190	-	-	190
General funds	817,258	288,799	(357,069)	19,198	768,186
	839,393	317,064	(369,419)	19,198	806,236
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
DRCC Youth Work	-	22,135	-	-	22,135
General funds	796,485	347,334	(338,466)	11,905	817,258
	796,485	369,469	(338,466)	11,905	839,393

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

21 Analysis of net assets between funds

	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
	<u>806,236</u>	<u>38,050</u>	<u>181,806</u>	<u>1,026,092</u>
	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:				
Property, plant and equipment	765,400	-	-	765,400
Current assets/(liabilities)	73,993	22,135	212,214	308,342
	<u>839,393</u>	<u>22,135</u>	<u>212,214</u>	<u>1,073,742</u>

22 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).