



DEDHAM

PAROCHIAL CHURCH COUNCIL

FULL ANNUAL ACCOUNTS

to

31st DECEMBER 2018

Dedham Parochial Church Council

Vicar

The Reverend Antony Wilson
The Vicarage
High Street
Dedham
Essex
CO7 6DE

Trustees

(the following were Trustees during 2018)

Reverend Antony Wilson (Chairman)
Mr Peter Wilson (Churchwarden)
Mrs Suzanne Woods (Churchwarden)
Mr David De'ath
Mrs Gillian De'ath
Mrs Vee Druitt
Mrs Ruth Higginson
Mrs Lynne Al-Sad
Mr David Jewell
Mr John Reed
Mrs Gabriel Watson
Ms Christine Frost
Mrs Lisa Miles
Mr Brian Moore (until 22.04.18)
Mrs Jo Hole (until 22.04.18)
Mr Richard Hopkins (until 22.04.18)

Bank

Barclays Bank Plc
9 High Street
Colchester, Essex
CO1 1DD

Independent Examiner

Phillip Strangward
Culver House
East Lane
Dedham
CO7 6BG

Registered Charity number

1130860

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Dedham Parochial Church council

FINANCIAL OVERVIEW

Management: The PCC Finance Committee has 4 members, David Druitt (*Chairman*), David Jewell, Sara Marshall (*Financial Administrator*) & Rev'd Antony Wilson. It met on 6 occasions in 2018 and is supported very well indeed by both Sara Marshall and Katrina Ablett. During the year the Committee developed a more robust budgeting and quarterly reporting structure, the latter comparing current year actuals with previous years on a quarter by quarter basis.

The PCC is registered with the Charity Commission under charity number 1130860 and the annual returns are available via the Commission's website (www.charitycommission.gov.uk) and on the Church website.

Income: It is very disappointing to report that regular "Giving" decreased on a year on year basis by just over 7% and was even further down on what had been budgeted. If it had not been for a very successful Giving Appeal held towards the end of the year, we would not have been able to pay our committed Parish Share of £56,880 in full, even though this figure was considerably less than what we had been asked to pay by the Diocese.

There was increased income from fees because of the large number of weddings held during the year and all other areas of income were broadly in line with budget. During 2018, grants were received from the Dedham Ecclesiastical Lectureship Trust (£15,200), the Parish Council (£1,500) and the Friends of Dedham Church (£2,363) and this income assisted, in the main, in defraying ongoing costs that the PCC would otherwise have had to find ways of paying. The Lectureship Trust also made a one-off grant of £25,000 towards the upkeep and repair of the Parish Church

Expenditure: Expenses were very tightly controlled through the year and were considerably lower than budget and 2017 actuals, as no major Fabric work was completed during the year.

Reserves: An initial glance at the 2018 Accounts would suggest that the finances are reasonably healthy. The Church has a Balance Sheet reporting net assets of £308,723, however 97.1% of these assets are held in Designated, Restricted or Endowment funds with consequent restrictions on how they, or the income earned by the funds, can be used. The Unrestricted Reserves, or the General Fund, from which the costs of Ministry must be funded, totalled £8,998 having increased by just over £1,500 during the year, again largely due to the success of the Giving Appeal. There were also some unrealised losses in individual fund values as a result of market fluctuations. In May 2018, the PCC adopted a Reserves policy of 6 months of expenditure on staff costs, payable from the General Fund, and this was sustained through the remainder of 2018.

Stewardship: As has already been mentioned a Giving Appeal was held in November and very grateful thanks to all those who responded to the Appeal, either by making a one-off donation or by increasing their regular committed giving or a combination of both.

Priorities for 2019: It is quite clear that finding ways of increasing the regular income of the Church will be of paramount importance as is maintaining a very tight close over expenditure. Together with Ardleigh, the 2019 Parish Share committed to the Diocese does not cover the direct costs of Ministry, let alone contribute to the wider Diocesan costs, and the implications of this are very serious indeed.

Lastly a very big thank you to the members of the Committee for their work through 2018 and in particular to Sara Marshall and Katrina Ablett for huge amount of work they do in keeping the Church finances running so smoothly.

David Druitt.
Chairman.

Dedham Parochial Church Council

Statement of Financial Activities For the year ended 31 December 2018

	Notes	Unrestricted Funds	Restricted Funds	Endowment Funds	2018 Total Funds	2017 Funds
		£	£	£	£	£
Incoming Resources						
Incoming resources from generated funds						
Voluntary income	2(a)	96,848	29,667	0	126,515	173,428
Activities for generating funds	2(b)	20,049	2,591	0	22,640	20,834
Investment income	2(c)	1,460	4,728	395	6,582	6,013
Incoming resources from charitable activities	2(d)	17,896	3,192	0	21,088	12,111
Other incoming resources		226	0	0	226	0
Total Incoming Resources		136,478	40,178	395	177,051	212,386
Resources used						
Cost of generating funds						
Fundraising trading cost of goods sold	3(a)	7,543	0	0	7,543	799
Charitable activities	3(b)	133,440	12,609	0	146,048	199,974
Governance costs	3(c)	500	0	0	500	450
Total resources used		141,482	12,609	0	154,091	201,223
Net incoming/Outgoing resources Before transfers		(5,004)	27,569	395	22,960	11,163
Transfers						
Transfers between funds		0	376	(376)	0	0
Other recognised gains/losses						
Gains / losses on investment assets		0	(1,790)	(1,109)	(2,899)	15,163
Net movement in funds		(5,004)	26,155	(1,090)	20,061	26,326
Reconciliation of funds						
Total Funds brought forward		52,202	177,202	59,258	288,662	262,336
Total Funds carried forward		47,198	203,357	58,168	308,723	288,662

Dedham Parochial Church Council

Balance Sheet As at: 31 December 2018

	Notes	Total	
		2018	2017
		£	£
Fixed Assets			
Tangible Assets	4	0	1,806
Investments	5	176,348	178,852
		176,348	180,658
Current Assets			
Debtors	6	13,905	54,736
Cash at bank and in hand		131,733	68,019
	8	145,638	122,755
Liabilities			
Creditors	7	13,263	14,751
Amounts falling due in one year			
Net current assets less current liabilities		132,375	108,004
Total net assets less current liabilities		308,723	288,662
Represented by			
Unrestricted Funds			
General Reserves	9	8,998	7,446
Designated Funds	10	38,200	44,756
Total Unrestricted Funds		47,198	52,202
Restricted Funds	11	203,357	177,202
Endowment Funds	12	58,168	59,258
		308,723	288,662

Dedham Parochial Church Council

Notes to the financial statements For the year ended 31 December 2018

1. Accounting policies

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and FRS 102. The financial statements have been prepared under the historical cost convention as modified by the inclusion of investments at market value and the revaluation of fixed assets. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those which are informal gatherings of church members.

1.1 Funds

Funds are defined as either unrestricted, designated, restricted and endowment (see notes 10-13). Unrestricted funds represent the funds of the PCC (Parochial Church Council) that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. These include funds designated for a purpose by the PCC.

The purpose of any restricted funds is noted in the financial statements.

1.2 Incoming resources

1.2(a) Voluntary Income and Capital Sources

Collections are recognised when made.

Amounts receivable under covenants are recognised only when honoured by the covenantor. Income tax recoverable on covenanted or gift aid donations is recognised when the income is recognised.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its entitlement and the likely amount due.

Funds raised by fetes, garden parties and similar events are accounted for gross before expenses. Sales of items from the church resource centre are also accounted for gross.

1.2(b) Other Ordinary Income

Rental income from the letting of church premises is accounted for when earned.

Parochial fees due to the PCC for weddings, funerals etc., are accounted for on an event by event basis.

1.2(c) Income from Investments

Dividends and interest are accounted for when due.

1.2(d) Investment gains and losses

Realised gains or losses are recognised when investments are sold. Unrealised gains or losses are accounted for on revaluation of investments at 31 December.

1.3 Application of Resources

1.3(a) Grants

Grants and donations are accounted for when paid, or upon award by the PCC

Dedham Parochial Church Council

Notes to the financial statements For the year ended 31 December 2018

1.3(b) **Activities directly relating to the work of the church.**

The Diocesan Parish Share (quota) is accounted for when payable and any amount paid after 31 December is shown as a creditor in the Balance Sheet.

1.4 **Fixed Assets**

1.4(a) **Consecrated land and buildings and movable church furnishings.**

Consecrated and beneficed property is excluded from the financial statements by section 96(2)(c) of the Charities Act 1993.

No value is placed on movable church furnishings held by the churchwardens on special trust for the PCC and require a faculty for disposal since the PCC considers this to be an inalienable property. All expenditure incurred during the year on consecrated or beneficed buildings and movable church furnishings, whether maintenance or improvement, is written off.

1.4(b) **Other land and buildings**

Expenditure on maintenance or improvement is written off as incurred.

1.4(c) **Other fixtures, fittings and office equipment**

Equipment used within the church premises is depreciated on a straight line basis over 4 years. A full year's depreciation is charged in the year of acquisition and no charge is made in the year of disposal. Individual items of equipment with a purchase price of £1,000 or less are written off in the year in which the asset is acquired.

1.4(d) **Investments**

Investments are valued at market value at 31 December.

1.4(e) **Current Assets**

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less any provisions for amounts that may prove uncollectable.

Short-term deposits include cash held on deposit either with the Central Board of Finance or at the bank.

Dedham Parochial Church Council

Notes for the Financial Statements - continued For the Year ended 31 December 2018

					Total	
					2018	2017
					£	£
2 Incoming resources						
Receipts from Generated Funds						
2(a) Voluntary income						
Gift Aid						
Direct Giving to bank	28,607	0	0	0	28,607	26,027
Numbered Envelopes	2,476	0	0	0	2,476	2,758
Envelopes	9,777	0	525	0	10,302	15,231
One-off Donations	340	0	0	0	340	330
Tax-recoverable on Gift Aid	15,854	0	0	0	15,854	13,026
Non Gift Aid						
Planned Giving	270	0	0	0	270	220
Numbered Envelope	820	0	0	0	820	960
Cash Offertories	4,556	0	1,358	0	5,914	9,445
Giving through Red Safe	2,242	0	0	0	2,242	1,942
Other Income						
Non recurring Grants	2,237	0	26,263	0	28,500	54,933
Recurring Grants	13,886	0	1,500	0	15,386	2,100
Other funds generated	1,057	72	21	0	1,150	1,263
Legacies	0	0	0	0	0	45,193
Donations through appeals	14,655	0	0	0	14,655	0
Total Voluntary income	96,776	72	29,667	0	126,515	173,428
2(b) Activities for generating funds						
Parish Magazine: advertising	13,539	0	0	0	13,539	11,647
Parish Magazine: donations	299	0	0	0	299	220
Fees: concerts & heating	1,725	0	0	0	1,725	835
Fundraising events	3,345	0	0	0	3,345	3,721
Income generated for Missions	0	0	2,591	0	2,591	2,261
Income from Tower Tours	0	368	0	0	368	300
Duchy Barn income	0	774	0	0	774	1,850
Activities for generating funds	18,907	1,141	2,591	0	22,640	20,834
2(c) Investment income						
Dividends	603	560	4,399	395	5,957	5,818
Bank interest	57	139	329	0	525	145
Duchy Field rent	100	0	0	0	100	50
Total Investment income	760	699	4,728	395	6,582	6,013
2(d) Receipts from charitable activities						
Fees: weddings & funerals	4,687	325	3,192	0	8,204	3,833
Resource Centre: sales	3,008	0	0	0	3,008	4,569
Duchy Barn: lettings	0	9,875	0	0	9,875	3,670
Duchy Barn Youth Club	0	0	0	0	0	0
Parish Office: income	0	0	0	0	0	39
Receipts from charitable activities	7,695	10,200	3,192	0	21,088	12,111
Total Incoming resources	124,139	12,113	40,178	395	176,825	212,386

2(e) Collections for other charities

During the year the church also collected for other charities etc.

2018	2017
3,722	1,428

2(f) Non-recurring Grants

Received From

Friends of Dedham Church (churchyard maintenance & restoration costs)	1,513	38,125
Dedham Ecclesiastical Lectureship Trust (Maintenance & music festival)	25,723	6,667
Burkitts Trust	1,264	0
VAT grant scheme	0	9,641
Parish Council (churchyard maintenance)	0	250
Tabernacle Trust (resources)	0	250
Total non-recurring grants	28,500	54,933

Dedham Parochial Church Council

Notes for the Financial Statements - continued For the Year ended 31 December 2018

				Total	
	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	
	£	£	£	£	£
3(a) Fundraising trading cost of goods sold					
Fundraising events costs	2,142	0	0	0	2,142
Tower tour costs	0	30	0	0	30
Duchy Barn Rent & counter supplies	0	5,370	0	0	5,370
Fundraising trading cost	2,142	5,400	0	0	7,543
3(b) Charitable activities					
Giving:					
Overseas missions	0	0	2,067	0	2,067
UK missions	0	0	1,727	0	1,727
Parish Share:					
Diocesan Parish Share	56,880	0	0	0	56,880
People:					
Parish Secretary: costs	7,635	0	0	0	7,635
Financial admin: costs	3,924	300	0	0	4,224
Director of Music/organists	4,089	0	0	0	4,089
Children & Families worker	7,794	0	0	0	7,794
Vicar:					
Working expenses	2,135	0	0	0	2,135
Vicarage Maintenance	0	0	0	0	0
Parish Office:					
Phone/internet	540	0	0	0	540
Office Expenses	4,244	778	0	0	5,021
Cost of activities:					
Parish Magazine: costs	5,782	0	0	0	5,782
Resource Centre: stock costs	204	0	0	0	204
DPC:					
Insurance	7,841	0	0	0	7,841
Training & missions	1,338	0	0	0	1,338
Other	44	0	0	0	44
Organ maintain	537	0	0	0	537
Maintenance	2,767	0	0	0	2,767
Cleaning	3,065	0	0	0	3,065
Security	886	0	0	0	886
Services upkeep	2,317	1,223	0	0	3,539
Children & Families worker expenses	1,096	0	0	0	1,096
Churchyard upkeep	2,284	0	7,009	0	9,293
Electricity	1,256	0	0	0	1,256
Water Rates	206	0	0	0	206
Heating oil	3,287	0	0	0	3,287
Major Capital Works	0	0	0	0	0
Duchy Barn:					
Utilities	0	4,587	0	0	4,587
Insurance	0	1,577	0	0	1,577
Maintenance	0	4,805	0	0	4,805
Youth Club	0	0	0	0	0
Youth worker	0	0	0	0	0
Other Exps:					
Depreciation: fixed assets	0	0	1,806	0	1,806
Sundry payments	22	0	0	0	22
Charitable activities	120,171	13,269	12,609	0	146,048
3(c) Governance costs					
PCC governance costs:	500	0	0	0	500
Governance costs	500	0	0	0	500
Total Resources used	122,813	18,669	12,609	0	154,091

Dedham Parochial Church Council

Notes for the Financial Statements - continued For the Year ended 31 December 2018

3(d) Staff costs

Three people were employed by the PCC during the year.

Youth Worker (no longer employed by the PCC)

Parish Secretary (Salary is paid in part by D.E.L.T. to a value of £3,600)

Childrens & family worker (salary paid in full by D.E.L.T.)

Organist Honorarium

2018	2017
0	1,430
6,688	6,688
7,794	0
4,089	4,381

3(e) Payments to PCC members

The Director of music is no longer a member of the PCC.

2018	2017
0	4,381

One PCC member is in addition paid for their work at Funerals and Weddings by the PCC, acting as agents, for the funeral directors. Members of the PCC received Nil expenses in the course of their duties.

4 Tangible assets

General Equipment
Depreciation

2018	2017
1,806	3,612
(1,806)	(1,806)
0	1,806

Office Equipment
Depreciation

1,131	1,131
(1,131)	(1,131)
0	0

Furniture & Fixtures
Depreciation

4,970	4,970
(4,970)	(4,970)
0	0

Total Tangible assets

0	1,806
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5 Investment Assets

CBF 7,336.04 units

Heath Fund

COIF 1124.19 units

Parochial Benefit Fund

CDBF 757.86 units

Churchyard Trust

CDBF 717.17 units

Tithe Chancel Trust

CDF 1,109.04 units

Vicars 1970 Discretionary Fund

2018	2017
118,180	119,971
16,106	16,562
12,239	12,425
11,957	11,757
17,866	18,137
176,348	178,852

Total Investment Fund

6 Debtors

Debtors

Legacy awaiting receipt

Church Insurance prepayment

Tax to be reclaimed

2018	2017
3,350	1,362
0	45,193
4,650	4,520
5,905	3,661
13,905	54,736

Total Debtors

Dedham Parochial Church Council

Notes for the Financial Statements - continued
For the Year ended 31 December 2018

7 Liabilities

	2018	2017
Creditors	3,074	3,060
Parish Share	0	5,821
Mission Donations	2,694	0
Magazine advertising receipts for 2019	7,496	5,870
	13,263	14,751

8 Analysis of Funds

	Unrestricted	Designated	Restricted	Endowment	Total	
					2018	2017
Barclays Current	(2,726)	3,896	8,637	0	9,807	22,218
Santander Current	5,327	0	0	0	5,327	163
CCLA Deposit	1,096	34,304	81,199	0	116,599	45,638
Debtors	13,904	0	0	0	13,904	54,736
	17,601	38,200	89,836	0	145,637	122,755

The Barclays account deficit in the general fund is the position as at 31.12.18 and is reimbursed from Santander in 2019.

9 Reserves

	Fund balance b/fwd	Incoming	Outgoing	Transfers	Losses	Fund balance c/fwd
General Fund	7,446	124,365	(122,813)	0	0	8,998
	7,446	124,365	(122,813)	0	0	8,998

10 Designated Funds

Notes	Fund balance b/fwd	Incoming	Outgoing	Transfers	Losses	Fund balance c/fwd
Music Fund	1,721	7	(464)	0	0	1,264
Tower Fund (a)	8,911	731	(30)	0	0	9,612
Flower Fund (b)	2,759	80	(759)	0	0	2,081
Office Equip. Fund	1,862	4	(778)	0	0	1,089
Seasonal Frontals (c)	1,957	8	0	0	0	1,965
Duchy Barn Fund (d)	17,050	11,257	(16,639)	0	0	11,668
Welcome project (e)	10,496	25	0	0	0	10,521
	44,756	12,113	(18,669)	0	0	38,200

Dedham Parochial Church Council

Notes to the financial statements - continued For the year ended 31 December 2018

Parts of the Parochial Fees received by the PCC are designated for music, flowers, maintenance of the tower, and a fund for the replacement of office equipment.

The following are notes in respect of Designated Funds:-

- (a) Tower Fund receives the net income from Tower Tours, for expenditure on the fabric of the Church.
- (b) The Flower Fund has traditionally been generated from a facility fee for flowers at weddings. It has now been made available for flower arrangers to use as part of their weekly displays and the facility fee has been removed from the wedding fees.
- (c) Seasonal Frontals Fund is initially for the replacement of the Trinity set of frontals.
- (d) Duchy Barn Fund has been re-established (after being combined with the Duchy Parochial Benefit fund in 2014) and will contain the income and running costs for the Duchy Barn.
- (e) Welcome Project is the monies received at the Gift day in 2011 for the welcoming amenities planned.

11 Restricted Funds

	Notes	Fund balance b/fwd	Incoming Resources	Outgoing Resources	Transfers	Losses	Fund balance c/fwd
Missions Fund	(a)	1,203	2,591	(3,794)	0	0	0
Organ Appeal Fund	(b)	1,143	1,895	(265)	0	0	2,773
PCC Repair & Maint	(c)	45,193	204	0	0	0	45,397
V. & C. Discretionary	(d)	5,016	20	0	0	0	5,036
Churchyard Fund	(e)	0	6,368	(6,744)	376	0	0
Fabric Fund	(f)	2,285	9	0	0	0	2,294
Heath Fund	(g)	119,971	3,987	0	0	(1,790)	122,167
Muniment Room Fund	(h)	585	2	0	0	0	587
Gifts from other Charities	(i)	1,806	0	(1,806)	0	0	0
D.E.L.T Restricted Fund	(j)	0	25,101	0	0	0	25,101
Total Restricted Funds		177,202	40,178	(12,609)	376	(1,790)	203,357

- (a) Mission Fund income raised are the proceeds from specific fundraising events.
- (b) Organ Appeal Fund, commenced from a legacy from the late Dorothy Johnston, to be used towards refurbishment of the organ.
- (c) PCC Repairs & Maintenance Fund was created due to a legacy and is restricted for repairs and Maintenance
- (d) Vicar & Churchwardens Discretionary Fund was a donation from an individual and was requested to be used to help people in need in the parish.
- (e) Churchyard Fund receives grants from the Parish Council (2018- £1,500, 2017- £250), and the dividends from the Churchyard Trust for the upkeep of the churchyard.
- (f) The fabric fund is for repairs to the fabric of the church.
- (g) Heath fund money released from the Heath sale proceeds fund, to be used by the PCC for the benefit of the Church & Dedham Parish.
- (h) Muniment Room Fund is for support of the valuable church archives.
- (i) Gifts from other charities include the sound system provided by the Burkitt's charity, which was capitalised in 2015 and is being depreciated on a straight line basis over 4 years.
- (j) During the year D.E.L.T gave the P.C.C. a grant for £25,000 to be restricted for the upkeep and repair of the Parish Church.

Dedham Parochial Church Council

Notes to the financial statements - continued For the year ended 31 December 2018

12 Endowment Funds

	Notes	Fund balance b/fwd	Incoming Resources	Outgoing Resources	Transfers	Losses	Fund balance c/fwd
Vicars 1970 Discretionary Fund	(a)	18,137	0	0	0	(271)	17,866
Churchyard Trust	(b)	12,801	0	0	(376)	(186)	12,239
Tithe Chancel Trust	(c)	11,758	395	0	0	(196)	11,957
Parochial Benefit Fund (Duchy Barn)	(d)	16,562	0	0	0	(456)	16,106
Total Restricted Funds		59,258	395	0	(376)	(1,109)	58,168

- (a) Vicars 1970 Discretionary Fund relates to a bequest in the late 1970s. The income from the fund may be used at the discretion of the Vicar.
- (b) Churchyard Trust relates to funds set up by donation, with the specific restriction of use of the income for Churchyard maintenance. The original investment total was £1,400 (7 small trusts were amalgamated on 1996).
- (c) Tithe Chancel Trust is a permanent endowment with capital held under the Tithe Act 1936. Income may be used for maintenance work in the Chancel and for its insurance. The opening Capital amount was £217.61.
- (d) Parochial Benefit Fund is the investments of the Parochial Benefit Fund given to the PCC to pay general operating costs of the Duchy Barn Community Centre. It was decided after the review in 2016 that only the investments should remain in the Endowment fund and the cumulative profit on this fund should be moved to a Designated Fund (£17,050 was moved to the Duchy barn Fund in 2017).

13 Fees Account

	Fund balance b/fwd 01.01.18	Incoming Resources	Outgoing Resources	Fund balance c/fwd 31.01.18
	370	0	0	638
Wedding Fees	0	13,296	0	0
Funerals & memorials	0	8,230	0	0
Magazine printing	0	2,888	(2,888)	0
Other	0	349	(606)	0
Diocese	0	0	(3,710)	0
PCC	0	0	(9,146)	0
Minister	0	0	(759)	0
Organist	0	0	(3,300)	0
Verger	0	0	(1,440)	0
Choir	0	0	(1,125)	0
Gravedigger	0	0	(176)	0
Bell ringers	0	0	(1,345)	0
	370	24,763	(24,495)	638

The fees account contains money paid by wedding couples, relatives of the deceased and funeral directors. The PCC acts as an agent, under the Charity Commission rules, to pass fees on to all relevant parties. The only money that ever belongs to the PCC is the PCC statutory fees and additional fees (such as heating) the total of which are shown above. The PCC fees are shown in note 2(d) under 'Fees: weddings & funerals', there is an amount of £500 included in the above figure (for heating costs) which is shown in note 2(b) under 'Fees: concerts & heating' and in addition fees donated of £442 (shown within cash offeratories note 2(a)).

The magazine printing costs are paid through the fees account, due to difficulties in making instant payments to the new suppliers. A standing order from the PCC goes into the fees account each month and then the printing company can be paid directly.

INDEPENDENT EXAMINER'S REPORT
for the financial year ended 31st December 2018

Report to Dedham Parish Church - Parochial Church Council [PCC]
Charity Number: 1130860

I report on the accounts of the PCC for the year ended 31 December 2018, which are set on pages 3 to 12 of the Full Annual Accounts.

Respective responsibilities of PCC and Examiner:

The PCC is responsible for the preparation of the accounts. The PCC considers that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that only an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of the Independent Examiner's Report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the PCC and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act, have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name of Independent Financial Examiner:
Date:


Philip Strangward
3 April 2019

**For a fuller understanding of the
purposes and practices of the Parish Church
these Accounts should be read in conjunction with the
Annual Report 2018**