

DEDHAM

PAROCHIAL CHURCH COUNCIL

FULL ANNUAL ACCOUNTS

to

31st DECEMBER 2019

Dedham Parochial Church Council

Vicar

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

Trustees (the following were Trustees during 2019)

Reverend Antony Charles Wilson (Chairman)
Mr Peter George Wilson (Churchwarden)
Mrs Suzanne Margaret Woods (Churchwarden)
Mrs Virginia Susan Druitt
Mrs Lynne Al-Sad
Mr John Reed
Mrs Christine Frost
Mrs Gabriel Elizabeth Maud Watson
Mr David Raymond Jewell (resigned Jan 19)
Mr David Roger De'ath (resigned Feb 19)
Mrs Gillian De'ath (resigned Feb 19)
Mrs Ruth Helen Higginson (term completed Apr 19)

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 met on 4 occasions in 2019 and has 4 members, David Druitt (*Chairman*), David Jewell, Sara Marshall (*Financial Administrator*) & Rev'd Antony Wilson with the Churchwardens attending meetings as and when they can.

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 encouraging to report that regular "Giving" increased on a year on year basis by just over 12% but overall "Giving" was down on 2018 because of the Appeal held that year that raised £14,655. In September a very successful Flower Festival was held and the money raised enabled us to pay an additional £4,574 towards our Parish Share and to carry forward £8,366 to 2020 which is well above the minimum of £5,000 that the Committee had set for the carry forward and had assumed when setting the 2020 Budget. Our overall Parish Share payment of £52,574 was lower than that paid in 2018 and considerably less, having taken taking Ardleigh's contribution into account, than the combined Benefice had been asked to pay by the Diocese (£82,650).

Income from fees was slightly down due to fewer weddings & funerals held during the year and all other areas of income were broadly in line with budget. During 2019, grants were received from the Dedham Ecclesiastical Lectureship Trust (£25,143), the Parish Council (£2,012) and the Friends of Dedham Church (£4,624) and this income assisted, in the main, in defraying ongoing costs that the PCC would otherwise have had to find ways of paying.

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

Reserves: An initial glance at the 2019 Accounts would suggest that the finances are reasonably healthy. The Church has a Balance Sheet reporting net assets of £315,188 (up from £308,723 at the end of 2018), however 97.4% 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 £8,366 having decreased by £632 during the year. During the year there were some significant gains in individual fund values, notably the Heath Fund, as a result of positive investment returns and these offset the difference between income and expenditure across all funds. 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 2019.

Stewardship: A Giving Appeal was held in June and very grateful thanks to those Church members who increased their regular committed Giving or donated a one-off amount as a result of this.

Priorities for 2020: It is quite clear that finding ways of increasing the regular income of the Church is of paramount importance as is maintaining a very tight control over expenditure. Together with Ardleigh, the 2020 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 2019 and in particular to Sara Marshall and Katrina Ablett for the huge amount of work they do in supporting the Committee and for keeping the Church finances running so smoothly.

David Druitt.
Chairman.

Dedham Parochial Church Council

Statement of Financial Activities For the year ended 31 December 2019

Notes	Unrestricted Funds	Restricted Funds	Endowment Funds	2019 Total Funds	2018 Funds
	£	£	£	£	£
Incoming Resources					
Incoming resources from generated funds					
Voluntary income	2(a) 110,270	1,750	0	112,020	126,515
Activities for generating funds	2(b) 27,684	2,510	0	30,194	22,640
Investment income	2(c) 886	5,076	1,037	6,999	6,582
Incoming resources from charitable activities	2(d) 7,775	3,494	0	11,269	21,088
Other incoming resources	2(e) 1,121	0	0	1,121	226
Total Incoming Resources	147,736	12,830	1,037	161,603	177,051
Resources used					
Cost of generating funds					
Fundraising trading cost of goods sold	3(a) 4,403	0	0	4,403	7,543
Charitable activities	3(b) 151,760	29,888	370	182,018	146,026
Governance costs	3(c) 500	0	0	500	500
Other outgoing resources	3(d) 1,121	0	0	1,121	22
Total resources used	157,784	29,888	370	188,042	154,091
Net incoming/Outgoing resources Before transfers	(10,048)	(17,058)	667	(26,439)	22,960
Transfers					
Transfers between funds	0	0	0	0	0
Other recognised gains/losses					
Gains / losses on investment assets	0	22,128	10,776	32,904	(2,899)
Net movement in funds	(10,048)	5,070	11,443	6,465	20,061
Reconciliation of funds					
Total Funds brought forward	47,198	203,357	58,168	308,723	288,662
Total Funds carried forward	37,150	208,427	69,611	315,188	308,723

Dedham Parochial Church Council

Balance Sheet As at: 31 December 2019

	Notes	Total	
		2019	2018
		£	£
Fixed Assets			
Tangible Assets	4	0	0
Investments	5	209,669	176,348
		209,669	176,348
Current Assets			
Debtors	6	10,586	13,905
Cash at bank and in hand		108,687	131,733
	8	119,273	145,638
Liabilities			
Creditors	7	13,754	13,263
Amounts falling due in one year			
Net current assets less current liabilities		105,519	132,375
Total net assets less current liabilities		315,188	308,723
Represented by			
Unrestricted Funds			
General Reserves	9	8,366	8,998
Designated Funds	10	28,784	38,200
Total Unrestricted Funds		37,150	47,198
Restricted Funds	11	208,427	203,357
Endowment Funds	12	69,611	58,168
		315,188	308,723

Dedham Parochial Church Council

Notes to the financial statements For the year ended 31 December 2019

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 10-12). 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.

Fundraising event income is 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 2019

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 2019

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total	
					2019	2018
	£	£	£	£	£	£
2 Incoming resources						
Receipts from Generated Funds						
2(a) Voluntary income						
Gift Aid						
Direct Giving to bank	32,953	0	0	0	32,953	28,607
Numbered Envelopes	2,818	0	0	0	2,818	2,476
Envelopes	11,449	0	0	0	11,449	10,302
One-off Donations	1,180	0	0	0	1,180	340
Tax-recoverable on Gift Aid	14,619	0	0	0	14,619	15,854
Non Gift Aid						
Planned Giving	240	0	0	0	240	270
Numbered Envelope	195	0	0	0	195	820
Cash Offerories	8,284	0	0	0	8,284	5,914
Giving through Red Safe	3,929	0	0	0	3,929	2,242
Other Income						
Non recurring Grants	22,066	162	250	0	22,478	28,500
Recurring Grants	7,851	0	1,500	0	9,351	15,386
Other funds generated	9	77	0	0	86	1,150
Legacies	0	4,338	0	0	4,338	0
Donations through appeals	100	0	0	0	100	14,655
Total Voluntary income	105,693	4,577	1,750	0	112,020	126,515
2(b) Activities for generating funds						
Parish Magazine: advertising	15,260	0	0	0	15,260	13,539
Parish Magazine: donations	297	0	0	0	297	299
Fees: concerts & heating	690	0	0	0	690	1,725
Fundraising events	9,599	0	0	0	9,599	3,345
Muniment room: donations	0	0	120	0	120	0
Income generated for Missions	0	0	2,390	0	2,390	2,591
Income from Tower Tours	0	350	0	0	350	368
Duchy Barn income	0	1,488	0	0	1,488	774
Activities for generating funds	25,846	1,838	2,510	0	30,194	22,640
2(c) Investment income						
Dividends	0	571	4,510	1,035	6,116	5,957
Bank interest	27	238	566	2	833	525
Duchy Field rent	50	0	0	0	50	100
Total Investment income	77	809	5,076	1,037	6,999	6,582
2(d) Receipts from charitable activities						
Fees: weddings & funerals	2,501	175	3,494	0	6,170	8,204
Resource Centre: sales	1,474	0	0	0	1,474	3,008
Duchy Barn: lettings	0	3,525	0	0	3,525	9,875
Parish Office: income	100	0	0	0	100	0
Receipts from charitable activities	4,075	3,700	3,494	0	11,269	21,088
2(e) Other Incoming Resources						
Receipts offset by Payments	1,121	0	0	0	1,121	226
Total Incoming resources	136,812	10,924	12,830	1,037	161,603	177,051

2(f) Collections for other charities

During the year the church also collected for other charities during services and through mission fund raising (£2,390).

	2019	2018
Dedham Therapy Farm	351	0
Christian Aid	0	100
Combat Stress	584	752
Lord Taverers	0	450
Dedham Primary School	232	769
Hands up foundation	0	565
Tearfund (Yemen)	0	873
Van Der Ruits	1,645	2,067
Beacon House	2,060	2,499
	4,872	8,075

N.B. 2018 included a carry forward amount from 2017 in Missions of £1,200, which was donated during the year.

Dedham Parochial Church Council

Notes for the Financial Statements - continued For the Year ended 31 December 2019

2(g) Non-recurring Grants

Received From

	2019	2018
Friends of Dedham Church (Pathway & Porch Window Repairs)	4,624	1,513
Dedham Ecclesiastical Lectureship Trust (Vicars working expenses, Alpha expenses, legal costs)	17,292	25,723
Burkitts Trust	0	1,264
Parish Council (Bt phone line in Duchy barn, clock maintenance)	512	0
Essex Churches (gutter clearance grant)	50	0
Total non-recurring grants	22,478	28,500

3(a) Fundraising trading cost of goods sold

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total	
					2019	2018
	£	£	£	£	£	£
Fundraising events costs	1,949	2,319	0	0	4,268	2,143
Tower tour costs	0	24	0	0	24	30
Duchy Barn Rent & counter supplies	0	111	0	0	111	5,370
Fundraising trading cost	1,949	2,454	0	0	4,403	7,543

3(b) Charitable activities

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total	
					2019	2018
	£	£	£	£	£	£
Giving:						
Overseas missions	0	0	1,645	0	1,645	2,067
UK missions	0	0	745	0	745	1,727
Parish Share:						
Diocesan Parish Share	52,574	0	0	0	52,574	56,880
People:						
Parish Secretary: costs	7,867	0	0	0	7,867	7,635
Financial admin: costs	4,402	350	0	0	4,752	4,224
Director of Music/organists	4,474	0	0	0	4,474	4,089
Children & Families worker	18,134	0	0	0	18,134	7,794
Vicar:						
Working expenses	2,042	0	0	0	2,042	2,135
Parish Office:						
Phone/internet	489	0	0	0	489	540
Office Expenses	3,708	0	14	0	3,722	5,021
Cost of activities:						
Parish Magazine: costs	7,386	0	0	0	7,386	5,782
Resource Centre: stock costs	1,268	0	0	0	1,268	204
DPC:						
Insurance	7,749	0	0	0	7,749	7,841
Training & missions	2,696	0	0	370	3,066	1,338
Other	566	0	753	0	1,319	44
Organ maintain	0	0	703	0	703	537
Maintenance	2,752	0	524	0	3,276	2,767
Cleaning	3,455	0	0	0	3,455	3,065
Security	2,559	0	0	0	2,559	886
Services upkeep	4,209	1,258	0	0	5,467	3,539
Children & Families worker expenses	443	0	0	0	443	1,096
Churchyard upkeep	243	0	5,566	0	5,809	9,293
Electricity	(281)	0	0	0	(281)	1,256
Water Rates	255	0	0	0	255	206
Heating oil	2,410	0	0	0	2,410	3,287
Major Capital Works	4,474	10,349	19,937	0	34,760	0
Duchy Barn:						
Utilities	0	1,114	0	0	1,114	4,587
Insurance	0	555	0	0	555	1,577
Telephone	0	463	0	0	463	0
Maintenance	0	3,797	0	0	3,797	4,805
Other Exps:						
Depreciation: fixed assets	0	0	0	0	0	1,806
Charitable activities	133,874	17,886	29,888	370	182,018	146,026

3(c) Governance costs

PCC governance costs:	500	0	0	0	500	500
Governance costs	500	0	0	0	500	500

3(d) Other Outgoing Resources

Payments offset by Receipts	1,121	0	0	0	1,121	22
Total Resources used	137,444	20,340	29,888	370	188,042	154,091

Dedham Parochial Church Council

Notes for the Financial Statements - continued For the Year ended 31 December 2019

3(e) Staff costs

Three people were employed by the PCC during the year.

	2019	2018
Parish Secretary (Salary is paid in part by D.E.L.T. to a value of £3,600)	7,867	7,634
Childrens & family worker (costs paid in full by D.E.L.T.)	18,134	7,794
Organist Salary	4,474	4,089

Contractor costs

	2019	2018
Financial Administration	4,752	4,224
Churchyard Maintenance	4,783	4,728
Cleaning	3,443	3,066
Magazine Editing	2,354	792

3(f) Payments to PCC members

One PCC member is 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

	2019	2018
General Equipment	7,224	7,224
Depreciation	(7,224)	(7,224)
	0	0
Office Equipment	1,131	1,131
Depreciation	(1,131)	(1,131)
	0	0
Furniture & Fixtures	4,970	4,970
Depreciation	(4,970)	(4,970)
	0	0
Total Tangible assets	0	0

5 Investment Assets

	2019	2018
CBF 7,336.04 units Heath Fund	140,309	118,180
COIF 1124.19 units Parochial Benefit Fund	18,988	16,106
CDBF 757.86 units Churchyard Trust	14,527	12,239
CDBF 763.33 units Tithe Chancel Trust	14,632	11,957
CDF 1,109.04 units Vicars 1970 Discretionary Fund	21,212	17,866
Total Investment Fund	209,669	176,348

Dedham Parochial Church Council

Notes for the Financial Statements - continued For the Year ended 31 December 2019

6 Debtors

	2019	2018
Debtors	2,374	3,350
Church Insurance prepayment	4,339	4,650
Tax to be reclaimed	3,874	5,905
Total Debtors	10,586	13,905

7 Liabilities

	2019	2018
Creditors	3,838	3,074
Parish Share	4,574	0
Mission Donations	1,645	2,694
Magazine advertising receipts for 2020	3,697	7,496
Total creditors	13,754	13,263

8 Analysis of Funds

	Unrestricted	Designated	Restricted	Endowment	Total	
					2019	2018
Barclays Current	7,532	778	2,958	0	11,268	9,807
Santander Current	0	0	0	0	0	5,327
CCLA Deposit	353	28,692	68,124	250	97,419	116,599
Debtors	10,586	0	0	0	10,586	13,905
	18,471	29,470	71,082	250	119,273	145,638

The Santander A/C is currently not in use, as it is no longer accessible via the post office.

9 Reserves

	Fund balance b/fwd	Incoming	Outgoing	Transfers	Losses	Fund balance c/fwd
General Fund	8,998	136,812	(137,444)	0	0	8,366
	8,998	136,812	(137,444)	0	0	8,366

10 Designated Funds

Notes	Fund balance b/fwd	Incoming	Outgoing	Transfers	Losses	Fund balance c/fwd
Music Fund	1,264	4	(777)	0	0	491
Tower Fund (a)	9,612	610	(24)	0	0	10,198
Flower Fund (b)	2,081	4,445	(2,797)	0	0	3,729
Office Equip. Fund	1,089	9	0	0	0	1,098
Seasonal Frontals (c)	1,965	16	0	0	0	1,981
Duchy Barn Fund (d)	11,668	5,840	(6,393)	0	0	11,115
Welcome project (e)	10,521	0	(10,349)	0	0	172
	38,200	10,924	(20,340)	0	0	28,784

Dedham Parochial Church Council

Notes to the financial statements - continued For the year ended 31 December 2019

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. The amount spent during the year was for the architect fees and planning costs of the project.

11 Restricted Funds

Notes	Fund balance b/fwd	Incoming Resources	Outgoing Resources	Transfers	Gains	Fund balance c/fwd
Missions Fund (a)	0	2,390	(2,390)	0	0	0
Organ Appeal Fund (b)	2,773	19	(437)	0	0	2,356
PCC Repair & Maint (c)	45,397	583	(6,330)	0	0	39,650
V. & C. Discretionary (d)	5,036	40	0	0	0	5,076
Churchyard Fund (e)	0	5,416	(5,416)	0	0	0
Fabric Fund (f)	2,295	19	0	0	0	2,314
Heath Fund (g)	122,167	4,149	(756)	0	22,128	147,687
Muniment Room Fund (h)	587	125	(23)	0	0	690
D.E.L.T Restricted Fund (i)	25,101	89	(14,536)	0	0	10,654
Total Restricted Funds	203,357	12,830	(29,888)	0	22,128	208,427

- (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 & 2019- £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. This investment has performed exceptionally well this year, with a £15.8K gain in value.
- (h) Muniment Room Fund is for support of the valuable church archives.
- (i) In 2018, 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 2019

12 Endowment Funds

Notes	Fund balance b/fwd	Incoming Resources	Outgoing Resources	Transfers	Gains	Fund balance c/fwd
Vicars 1970 Discretionary Fund (a)	17,866	620	(370)	0	3,345	21,461
Churchyard Trust (b)	12,239	0	0	0	2,289	14,528
Tithe Chancel Trust (c)	11,957	417	0	0	2,260	14,634
Parochial Benefit Fund (Duchy Barn) (d)	16,106	0	0	0	2,882	18,988
Total Restricted Funds	58,168	1,037	(370)	0	10,776	69,611

- (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 £217,611.
- (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 01.01.19	Incoming Resources	Outgoing Resources	Fund balance c/fwd 31.12.19
	638	0	0	896
Wedding Fees		7,485	0	
Funerals & memorials		8,210	0	
Magazine printing		5,405	(5,405)	
Other		1,845	(2,232)	
Diocese		0	(2,345)	
PCC		0	(7,043)	
Minister		0	(942)	
Organist		0	(2,373)	
Verger		0	(660)	
Choir		0	(793)	
Gravedigger		0	(264)	
Bell ringers		0	(630)	
	638	22,945	(22,687)	896

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 £240 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 £633 (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 2019

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 2019, 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

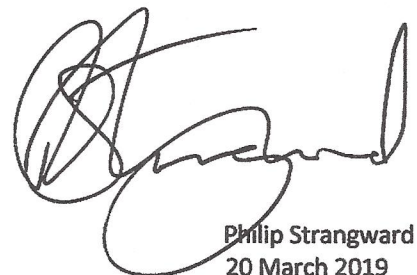
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the PCC and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures 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
20 March 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 2019**