



DEDHAM

PAROCHIAL CHURCH COUNCIL

FULL ANNUAL ACCOUNTS

to

31st DECEMBER 2020

Dedham Parochial Church Council

Vicar

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

Trustees (the following were Trustees during 2020)

Reverend Antony Charles Wilson (Chairman)
Mr Peter George Wilson (Churchwarden)
Mrs Virginia Susan Druitt (Churchwarden)
Mrs Lynne Christine Al-Sad
Mr John Warren Reed
Mrs Gabriel Elizabeth Maud Watson
Mrs Elizabeth Ann Reed
Mr Paul Robert Brebner
Mrs Sharon Sarson
Mrs Linda Denise Redlich
Mrs Christine Frost (resigned Sept '20)
Mrs Suzanne Margaret Woods (resigned Sept '20)

Bank

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

Independent Examiner

Philip Strangward
Culver House
East Lane
Dedham
CO7 6BG

Registered Charity number

1130860

Contents

Page

Financial Overview	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to Financial Statements	5-12
Independent Examiner's Report	13

DEDHAM PAROCHIAL CHURCH COUNCIL

FINANCIAL OVERVIEW

Management: The PCC Finance Committee met on 5 occasions in 2020 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. In preparation for his taking over as Treasurer in 2021, John Reed joined the Committee for the last 2 months of the year.

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

Income: In such a difficult year for everyone, it is very encouraging indeed to report that regular "Giving" increased on a year-on-year basis by just over 8% and we also received some very generous donations and two small legacies. Other areas of income were however affected by the closure of the Church for significant periods during the year but despite this, at the end of the year the PCC was able to take the decision to add £9,306 to the figure originally budgeted for the Parish Share payable to the Diocese, bringing it to the same level as that paid in 2019 (£52,574). This amount is however still considerably less, even after taking Ardleigh's contribution (£10,890) into account, than the combined Benefice had been asked to pay by the Diocese (£82,213).

During 2020, a total of £83,532 was received in recurring and non-recurring grants, the significant ones being from the Friends of Dedham Church (£38,759 for the new Toilets & Hospitality Unit), the Dedham Ecclesiastical Lectureship Trust (£24,184 primarily Parish Secretary contribution & the new AV/PA system), the Listed Places of Worship Grant Scheme (£13,523 for reclaimed VAT), the Friends of Essex Churches (£3,000 for the Hospitality Unit) the Parish Council (£1,700 Churchyard maintenance and the Helpline) and HM Government (£1,166 for the Job Retention Scheme). These generous grants assisted, in the main, in defraying ongoing costs that the PCC would otherwise have had to find ways of paying with a consequent effect on the amount paid to the Diocese for the Parish Share.

Expenditure: Expenses were very tightly controlled through the year and, other than the increase in the Parish Share payment referred to above, were lower than budget due to this control and the closure of the Church for parts of the year.

Reserves: The Church Balance Sheet reports net assets of £326,333, which is an increase of £11,145 from the end of 2019, but it should be noted that 92% 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. At the end of the year the cash in the Unrestricted Reserves, or the General Fund, from which the costs of Ministry and day to day running of the Church must be funded, totalled £15,824 having increased by £7,458 during the year. During the year there were some gains in individual fund values, notably the Heath Fund, because of positive investment returns and these assisted offsetting some of the expenditure on capital projects from the various 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 2020.

Stewardship: The Committee would like to extend very grateful thanks to all those Church members who increased their regular committed "Giving" or made donations during the year.

Priorities for 2021: The Finance Committee will be setting the priorities for 2021 and these will be reported on at the APCM.

Lastly a very big thank you to the members of the Committee for their work through 2020 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 particularly during such a challenging and difficult year as this. In handing over to John Reed, I am totally confident that the PCC Finances will be in very capable hands and thank him for stepping forward to take over from me.

David Druitt.
Chairman.

Dedham Parochial Church Council

Statement of Financial Activities For the year ended 31 December 2020

Notes	Unrestricted Funds	Restricted Funds	Endowment Funds	2020 Total Funds	2019 Funds
	£	£	£	£	£
Incoming Resources					
Incoming resources from generated funds					
Voluntary income	2(a) 158,902	8,813	0	167,715	112,020
Activities for generating funds	2(b) 19,903	2,072	0	21,975	30,194
Investment income	2(c) 164	4,875	2,086	7,126	6,999
Incoming resources from charitable activities	2(d) 3,864	3,196	0	7,060	11,269
Other incoming resources	2(e) 646	0	0	646	1,121
Total Incoming Resources	183,478	18,957	2,086	204,521	161,603
Resources used					
Cost of generating funds					
Fundraising trading cost of goods sold	3(a) 415	0	0	415	4,403
Charitable activities	3(b) 161,436	39,754	250	201,440	182,018
Governance costs	3(c) 500	0	0	500	500
Other outgoing resources	3(d) 5,222	0	0	5,222	1,121
Total resources used	167,573	39,754	250	207,577	188,042
Net incoming/Outgoing resources Before transfers	15,905	(20,797)	1,836	(3,056)	(26,439)
Transfers					
Transfers between funds	12 (d) (7,480)	0	7,480	0	0
Other recognised gains/losses					
Gains / losses on investment assets	11/12 0	9,689	4,512	14,201	32,904
Net movement in funds	8,425	(11,108)	13,828	11,145	6,465
Reconciliation of funds					
Total Funds brought forward	37,150	208,427	69,611	315,188	308,723
Total Funds carried forward	45,575	197,319	83,439	326,333	315,188

Dedham Parochial Church Council

Balance Sheet

As at: 31 December 2020

	Notes	Total	
		2020	2019
		£	£
Fixed Assets			
Tangible Assets	4	11,178	0
Investments	5	232,209	209,669
		243,387	209,669
Current Assets			
Debtors	6	17,301	10,586
Cash at bank and in hand		87,652	108,687
	8	104,953	119,273
Liabilities			
Creditors	7	22,007	13,754
Amounts falling due in one year			
Net current assets less current liabilities		82,946	105,519
Total net assets less current liabilities		326,333	315,188
Represented by			
Unrestricted Funds			
General Reserves	9	27,002	8,366
Designated Funds	10	18,574	28,784
Total Unrestricted Funds		45,576	37,150
Restricted Funds	11	197,318	208,427
Endowment Funds	12	83,439	69,611
		326,333	315,188

Dedham Parochial Church Council

Notes to the financial statements For the year ended 31 December 2020

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.

Dedham Parochial Church Council

Notes to the financial statements For the year ended 31 December 2020

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 2020

				Total	
Unrestricted funds	Designated funds	Restricted funds	Endowment funds	2020	2019
£	£	£	£	£	£
2 Incoming resources					
Receipts from Generated Funds					
2(a) Voluntary income					
Planned Giving					
Direct Giving to bank	41,024	0	0	0	41,024
Numbered Envelopes	2,043	0	0	0	2,043
Gift Aid Envelopes	7,592	0	0	0	7,592
One-off Donations	428	0	0	0	428
Tax-recoverable	14,102	0	0	0	14,102
Other Planned Giving	303	0	0	0	303
Other Giving					
Cash Offerories	10,367	0	81	0	10,448
Giving through Red Safe	1,968	0	0	0	1,968
Other Income					
Non recurring Grants	68,834	1,200	8,732	0	78,766
Recurring Grants	4,766	0	0	0	4,766
Other funds generated	95	30	0	0	125
Legacies	6,000	0	0	0	6,000
Donations through appeals	150	0	0	0	150
Total Voluntary income	157,672	1,230	8,813	0	167,715
2(b) Activities for generating funds					
Parish Magazine: advertising	17,796	0	0	0	17,796
Parish Magazine: donations	80	0	0	0	80
Fees: concerts & heating	1,260	0	0	0	1,260
Fundraising events	210	0	0	0	210
Muniment room:donations	0	0	0	0	0
Income generated for Missions	0	0	2,072	0	2,072
Income from Tower Tours	0	20	0	0	20
Duchy Barn income	0	537	0	0	537
Activities for generating funds	19,346	557	2,072	0	21,975
2(c) Investment income					
Dividends	0	0	4,645	2,080	6,725
Bank interest	23	91	230	6	351
Duchy Field rent	50	0	0	0	50
Total Investment income	73	91	4,875	2,086	7,126
2(d) Receipts from charitable activities					
Fees: weddings & funerals	2,836	75	3,196	0	6,106
Resource Centre: sales	307	0	0	0	307
Duchy Barn: lettings	0	610	0	0	610
Parish Office: income	36	0	0	0	36
Receipts from charitable activities	3,179	685	3,196	0	7,060
2(e) Other Incoming Resources					
Insurance claims	475	0	0	0	475
Receipts offset by Payments	171	0	0	0	171
Other Incoming Resources	646	0	0	0	646
Total Incoming resources	180,916	2,562	18,957	2,086	204,521

B. Sub-headings have been changed to be more transparent and gift aided and non- gift aided Numbered Envelopes have been consolidated onto one line, for 2020 and 2019.

2(f) Collections for other charities

During the year the church also collected for other charities during services (£1,000) and through mission fund raising (£2,072).

	2020	2019
Dedham Therapy Farm	0	351
Combat Stress	0	584
Colchester ALRB	101	0
Colchester Foodbank	101	0
Embrace Middle East	101	0
Alzheimers society	148	0
Dedham Primary School	0	232
Tearfund	549	0
Beacon House	0	2,060
Van Der Ruits	1,000	1,645
Korban	1,072	0
	3,072	4,873

Dedham Parochial Church Council

Notes for the Financial Statements - continued For the Year ended 31 December 2020

2(f) Non-recurring Grants	2020	2019
Received From		
Friends of Dedham Church (Hospitality unit)	38,759	4,624
Dedham Ecclesiastical Lectureship Trust (Vicars working expenses, missions & resources, AV System)	20,584	17,292
Listed Place of Worship Grant Scheme (VAT grant)	13,523	0
Ardleigh PCC (helpline)	200	0
Parish Council (Churchyard & helpline)	1,700	512
Nicholas Young Foundation (Duchy Barn maintenance)	1,000	0
Friends of Essex Churches (Hospitality unit)	3,000	50
Total non-recurring grants	78,766	22,478

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total	
					2020	2019
	£	£	£	£	£	£
3(a) Fundraising trading cost of goods sold						
Fundraising events costs	358	0	0	0	358	4,268
Tower tour costs	0	0	0	0	0	24
Duchy Barn Rent & counter supplies	0	57	0	0	57	111
Fundraising trading cost	358	57	0	0	415	4,403
3(b) Charitable activities						
Giving:						
Overseas missions	0	0	1,000	0	1,000	1,645
UK missions	0	0	1,072	0	1,072	745
Parish Share:						
Diocesan Parish Share	52,578	0	0	0	52,578	52,574
People:						
Parish Secretary: costs	7,029	0	0	0	7,029	7,867
Financial admin: costs	4,402	350	0	0	4,752	4,752
Director of Music/organists	4,564	0	0	0	4,564	4,474
Children & Families worker	0	0	0	0	0	18,134
Vicar:						
Working expenses	1,651	0	0	0	1,651	2,042
Parish Office:						
Phone/Internet	551	0	0	0	551	489
Office Expenses	3,119	150	0	0	3,269	3,722
Cost of activities:						
Parish Magazine: costs	7,563	0	0	0	7,563	7,386
Resource Centre: stock costs	345	0	0	0	345	1,268
DPC:						
Insurance	7,508	0	0	0	7,508	7,749
Training & missions	911	0	0	0	911	3,066
Other	738	0	0	250	988	1,319
Organ maintain	0	0	1,082	0	1,082	703
Maintenance	3,226	0	0	0	3,226	3,276
Cleaning	3,629	0	0	0	3,629	3,455
Security	2,459	0	0	0	2,459	2,559
Services upkeep	5,317	1,325	0	0	6,642	5,467
Children & Families worker expenses	0	0	0	0	0	443
Churchyard upkeep	645	0	5,131	0	5,776	5,809
Electricity	806	0	0	0	806	(281)
Water Rates	172	0	0	0	172	255
Heating oil	1,697	0	0	0	1,697	2,410
Muniment Room	0	0	258	0	258	0
Major Capital Works	43,564	173	31,211	0	74,948	34,760
Duchy Barn:						
Utilities	0	1,254	0	0	1,254	1,114
Insurance	0	423	0	0	423	555
Telephone	0	511	0	0	511	463
Maintenance	0	1,050	0	0	1,050	3,797
Other Exps:						
Depreciation: fixed assets	3,726	0	0	0	3,726	0
Charitable activities	156,200	5,236	39,754	250	201,440	182,018
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						
Other outgoings	5,051	0	0	0	5,051	0
Payments offset by Receipts	171	0	0	0	171	1,121
	5,222	0	0	0	5,222	1,121
Total Resources used	162,280	5,293	39,754	250	207,577	188,042

Dedham Parochial Church Council

Notes for the Financial Statements - continued For the Year ended 31 December 2020

3(d) Staff costs

Two people were employed by the PCC during the year.

Parish Secretary (Salary is paid in part by D.E.L.T. to a value of £3,600)	7,029	7,867
Childrens & family worker (costs paid in full by D.E.L.T.)	0	18,134
Organist Salary	4,564	4,474

	2020	2019
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Contractor costs

Financial Administration	4,752	4,752
Churchyard Maintenance	4,772	4,783
Cleaning	2,591	3,443
Magazine Editor	1,521	2,354
Magazine Co-ordinator	825	0

	2020	2019
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3(e) 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

Equipment

Brought forward	8,356	8,356
Additions	0	0
	8,356	8,356
Depreciation b/fwd	(8,356)	(8,356)
Depreciation charge	0	0
	(8,356)	(8,356)
Net Book Value	0	0

	2020	2019
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Furniture & Fixtures

Brought forward	4,970	4,970
Additions	14,905	0
	19,875	4,970
Depreciation b/fwd	(4,970)	(4,970)
Depreciation charge	(3,727)	0
	(8,697)	(4,970)
Net Book Value	11,178	0

Total Tangible assets

	11,178	0
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5 Investment Assets

CDBF 7,336.04 units Heath Fund	149,998	140,309
COIF 1552.24 units Parochial Benefit Fund	27,901	18,988
CDBF 757.86 units Churchyard Trust	15,527	14,527
CDBF 786.18 units Tithe Chancel Trust	16,108	14,632
CDBF 1,109.04 units Vicars 1970 Discretionary Fund	22,675	21,212

Total Investment Fund

	232,209	209,669
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Dedham Parochial Church Council

Notes for the Financial Statements - continued For the Year ended 31 December 2020

6 Debtors	2020	2019
Debtors	3,379	2,374
Church Insurance prepayment	4,437	4,339
Tax to be reclaimed	9,485	3,874
Total Debtors	17,301	10,586

7 Liabilities	2019	2018
Creditors	2,442	3,838
Parish Share	9,306	4,574
Mission Donations	1,072	1,645
Magazine advertising receipts for 2021	9,187	3,697
Total creditors	22,007	13,754

8 Analysis of Funds

	Unrestricted	Designated	Restricted	Endowment	Total	
					2020	2019
Barclays Current	19,878	0	3,506	0	23,384	11,268
CCLA Deposit	352	19,227	43,464	1,226	64,268	97,419
Debtors	15,021	0	2,281	0	17,301	10,586
	35,251	19,227	49,250	1,226	104,953	119,273

9 Reserves

	Fund balance b/fwd	Incoming	Outgoing	Transfers	Losses	Fund balance c/fwd
General Fund	8,366	180,916	(162,280)	0	0	27,002
	8,366	180,916	(162,280)	0	0	27,002

N.B. the closing balance includes the capitalisation of the Audiovisual system less depreciation

10 Designated Funds

Notes	Fund balance b/fwd	Incoming	Outgoing	Transfers	Losses	Fund balance c/fwd
Music Fund	491	2	(115)	0	0	378
Tower Fund (a)	10,198	150	0	0	0	10,348
Flower Fund (b)	3,728	47	(1,211)	0	0	2,564
Office Equip. Fund	1,098	5	(150)	0	0	953
Seasonal Frontals (c)	1,981	11	0	0	0	1,992
Duchy Barn Fund (d)	11,115	2,348	(3,645)	(7,480)	0	2,338
Welcome project (e)	172	0	(172)	0	0	0
	28,784	2,563	(5,293)	(7,480)	0	18,574

Dedham Parochial Church Council

Notes to the financial statements - continued For the year ended 31 December 2020

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 is now 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. In 2020, £7,480 was transferred to the Duchy Parochial benefit fund to purchase shares.
- (e) Welcome Project is the monies received at the Gift day in 2011 for the welcoming amenities planned. The full amount spent during the year on the hospitality project.

11 Restricted Funds

Notes	Fund balance b/fwd	Incoming Resources	Outgoing Resources	Transfers	Gains	Fund balance c/fwd
Missions Fund (a)	0	2,072	(2,072)	0	0	0
Organ Appeal Fund (b)	2,356	86	(1,083)	0	0	1,359
PCC Repair & Maint (c)	39,650	187	(286)	0	0	39,551
V. & C. Discretionary (d)	5,076	27	0	0	0	5,103
Churchyard Fund (e)	0	5,131	(5,131)	0	0	0
Fabric Fund (f)	2,314	7	(1,447)	0	0	874
Heath Fund (g)	147,687	11,444	(18,822)	0	9,689	149,998
Muniment Room Fund (h)	690	2	(259)	0	0	433
D.E.L.T Restricted Fund (i)	10,654	0	(10,654)	0	0	0
Total Restricted Funds	208,427	18,956	(39,754)	0	9,689	197,318

- (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 & 2020- £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 well again this year, with a £9,689 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, this was spent in full during 2020.

Dedham Parochial Church Council

Notes to the financial statements - continued For the year ended 31 December 2020

12 Endowment Funds

Notes	Fund balance b/fwd	Incoming Resources	Outgoing Resources	Transfers	Gains	Fund balance c/fwd	
Vicars 1970 Discretionary Fund	(a)	21,461	640	(250)	0	1,465	23,316
Churchyard Trust	(b)	14,528	0	0	0	999	15,527
Tithe Chancel Trust	(c)	14,634	860	0	0	614	16,108
Parochial Benefit Fund (Duchy Barn)	(d)	18,988	586	0	7,480	1,434	28,488
Total Restricted Funds		69,611	2,086	(250)	7,480	4,512	83,439

- (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). During 2020 shares were purchased to the value of £7,480, authorised by the Trustees.

13 Fees Account

	Fund balance b/fwd 01.01.20	Incoming Resources	Outgoing Resources	Fund balance c/fwd 31.12.20
	896	0	0	718
Wedding Fees		4,243	0	
Funerals & memorials		11,319	0	
Magazine printing		4,865	(4,865)	
Other		3,625	(4,309)	
Diocese		0	(2,914)	
PCC		0	(7,791)	
Minister		0	(1,000)	
Organist		0	(1,950)	
Verger		0	(360)	
Choir		0	(125)	
Gravedigger		0	(352)	
Streaming			(250)	
Bell ringers		0	(312)	
	896	24,052	(24,230)	718

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 £900 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 £785 (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 suppliers.

INDEPENDENT EXAMINER'S REPORT
for the financial year ended 31st December 2020

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 2020, 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
4 March 2021

**For a fuller understanding of the
purposes and practices of the Parish Church
these Accounts should be read in conjunction with the
Annual Report 2020**