

DEDHAM

PAROCHIAL CHURCH COUNCIL

FULL ANNUAL ACCOUNTS

to

31st DECEMBER 2021

Dedham Parochial Church Council

Vicar
(Resigned Sept '21)

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

Trustees
(the following were Trustees during 2021)

Reverend Antony Charles Wilson (Chairman)(resigned Sept '21)
Mr Peter George Wilson (Churchwarden & Interim Chairman)
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 Helen Jane Sims
Mr Richard Andrew Hopkins

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

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DEDHAM PAROCHIAL CHURCH COUNCIL

FINANCIAL OVERVIEW

Management: The PCC Finance Committee met on 5 occasions in 2021 and has 4 members: John Reed (Chairman & Treasurer), Peter Wilson (Churchwarden), David Jewell and Sara Marshall (Financial Administrator). Additionally, Vee Druitt, (Churchwarden) receives all the reports of these Finance Committee meetings. The Rev'd Antony Wilson stepped down in September 2021, on leaving St Mary's.

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

Income:

2021 was another challenging year, with the Covid 19 pandemic giving rise to varying degrees of lockdown, which then impacted on the regular flow of Services and Events. However, the General Fund Income for all Giving, including Government Gift Aid increased by 1.3% on 2020 to £78,975. The level of one-off donations in 2020 was exceptionally rewarding, and although 2021 had some generous donations, they fell short of the previous year. The Committee are incredibly grateful to all those with Regular Giving standing orders, and all other donors who have helped support the Church financially through this difficult year.

The 2021 pandemic was not quite as disruptive to Other Income, as in 2020, and we received some £8,953 from Weddings, Resource sales, fees, the Big Breakfast and other activities, nearly doubling the low level of last year. But the biggest activity of growth came from the Parish Magazine advertising which attracted £19,168, up 7.7% on 2020, a great effort from both our long standing, and newly welcomed advertisers.

Grants are a vital source of support to enable Church Fabric works to be financed, and whilst 2020 was bearing the cost of the Hospitality and Toilets project, 2021 had only one significant project, the urgent replacement and upgrade of the Guttering and drainage furniture. This cost £17,954 and was part-funded by a grant from the Friends of Dedham Church (£10,000) and another from the GCG Environmental Trust (£5,000). Other grants were received during the year from the Dedham Ecclesiastical Lectureship Trust (£7,369), the Listed Places of Worship Grant Scheme (£4,240), and the Dedham Parish Council (£1,500 for Churchyard support). We are very appreciative of the generous support we receive from all our donors.

There was one legacy of £636 received during the year.

Expenses: Just as we tightened expenditure in 2020, our General Fund expenses in 2021 (excluding the Parish Share) were held down to an identical level, and the running costs of the Church totalled £56,849, just £83 above the same costs for last year.

Parish Share: The extra cash generated in the Unrestricted Reserve (General Fund) as a result of the above activity, enabled the PCC to pay over a Parish Share of £55,928, an increase of £3,350 on 2020. This meant we reached 80.8% of the quota assessed by the Diocese for Dedham, a 6.4% increase on the previous year

Reserves: The Overall Funds held by the Church at the end of 2021 are £383,896, an increase of £57,563 compared to a year ago. We need to remember that 93% of these assets are held in Designated, Restricted or Endowment Funds, subject to restrictions on how the Capital and Income can be utilised. The unrestricted General Fund through which we conduct the Church's operations, had assets of £27,277 at the close, including £7,452 of illiquid capitalised items. One Legacy, and one personal donation, each of £10,000 was received and applied to the Restricted Funds in the year, for which are very grateful.

Finally, my sincere thanks go to all the Finance team, particularly Sara Marshall and Katrina Ablett, who worked incredibly hard throughout the year. They have made my first year as Treasurer a smooth transition from the indomitable David Druitt.

Dedham Parochial Church Council

Statement of Financial Activities For the year ended 31 December 2021

Notes	Unrestricted Funds	Restricted Funds	Endowment Funds	2021 Total Funds	2020 Funds
	£	£	£	£	£
Incoming Resources					
Incoming resources from generated funds					
Voluntary income	2(a) 108,389	24,103	0	132,492	167,715
Activities for generating funds	2(b) 22,594	2,959	0	25,553	21,975
Investment income	2(c) 51	4,844	1,718	6,613	7,126
Incoming resources from charitable activities	2(d) 6,977	4,378	0	11,355	7,060
Other incoming resources	2(e) 1,184	0	0	1,184	646
Total Incoming Resources	139,195	36,284	1,718	177,197	204,521
Resources used					
Cost of generating funds					
Fundraising trading cost of goods sold	3(a) 903	0	0	903	415
Charitable activities	3(b) 138,497	11,689	375	150,561	201,440
Governance costs	3(c) 500	0	0	500	500
Other outgoing resources	3(d) 1,212	0	0	1,212	5,222
Total resources used	141,112	11,689	375	153,176	207,577
Net incoming/Outgoing resources Before transfers	(1,917)	24,595	1,343	24,021	(3,056)
Transfers					
Transfers between funds	12 (d) 0	0	0	0	0
Other recognised gains/(losses)					
Gains/(losses) on investment assets	11/12 0	21,567	11,975	33,542	14,201
Net movement in funds	(1,917)	46,162	13,318	57,563	11,145
Reconciliation of funds					
Total Funds brought forward	45,576	197,318	83,439	326,333	315,188
Total Funds carried forward	43,659	243,480	96,757	383,896	326,333

Dedham Parochial Church Council

Balance Sheet

As at: 31 December 2021

		Total	
		2021	2020
		£	£
	Notes		
Fixed Assets			
Tangible Assets	4	7,452	11,178
Investments	5	265,994	232,209
		273,446	243,387
Current Assets			
Debtors	6	9,353	17,301
Cash at bank and in hand		116,100	87,652
	8	125,453	104,953
Liabilities			
Creditors	7	15,003	22,007
Amounts falling due in one year			
Net current assets less current liabilities		110,450	82,946
Total net assets less current liabilities		383,896	326,333
Represented by			
Unrestricted Funds			
General Reserves	9	27,277	27,002
Designated Funds	10	16,382	18,574
Total Unrestricted Funds		43,659	45,576
Restricted Funds	11	243,480	197,318
Endowment Funds	12	96,757	83,439
		383,896	326,333

Dedham Parochial Church Council

Notes to the financial statements For the year ended 31 December 2021

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 included 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 2021

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 2021

					Total	
					2021	2020
Unrestricted funds	Designated funds	Restricted funds	Endowment funds			
£	£	£	£	£	£	
2 Incoming resources						
Receipts from Generated Funds						
2(a) Voluntary income						
Planned Giving	Direct Giving to bank	47,668	0	0	47,668	41,024
	Numbered Envelopes	0	0	0	0	2,043
	Gift Aid Envelopes	3,491	0	0	3,491	7,592
	One-off Donations	457	0	0	457	428
	Tax-recoverable	14,649	0	2,603	17,252	14,102
	Other Planned Giving	260	0	0	260	303
Other Giving	Cash Offeratories	9,200	193	10,000	19,393	10,448
	Giving through Red Safe	3,250	0	0	3,250	1,968
Other Income	Non recurring Grants 2(g)	23,180	1,000	1,500	25,680	78,766
	Recurring Grants	4,002	0	0	4,002	4,766
	Other funds generated	403	0	0	403	125
	Legacies	636	0	10,000	10,636	6,000
	Donations through appeals	0	0	0	0	150
	Total Voluntary income	107,196	1,193	24,103	132,492	167,715
2(b) Activities for generating funds						
	Parish Magazine: advertising	19,168	0	0	19,168	17,796
	Parish Magazine: donations	210	0	0	210	80
	Fees: concerts & heating	420	0	0	420	1,260
	Fundraising events	2,466	0	134	2,600	210
	Muniment room:donations	0	0	0	0	0
	Income generated for Missions	0	0	2,825	2,825	2,072
	Income from Tower Tours	0	65	0	65	20
	Duchy Barn income	0	265	0	265	537
	Activities for generating funds	22,264	330	2,959	25,553	21,975
2(c) Investment income						
	Dividends	0	0	4,810	1,718	6,528
	Bank interest	1	0	34	0	35
	Duchy Field rent	50	0	0	0	50
	Total Investment income	51	0	4,844	1,718	6,613
2(d) Receipts from charitable activities						
	Fees: weddings & funerals	4,722	125	4,378	0	9,225
	Resource Centre: sales	1,125	0	0	0	1,125
	Duchy Barn: lettings	0	995	0	0	995
	Parish Office: income	10	0	0	0	10
	Receipts from charitable activities	5,857	1,120	4,378	0	11,355
2(e) Other Incoming Resources						
	Insurance claims	0	0	0	0	475
	Receipts offset by Payments	1,184	0	0	0	1,184
	Other Incoming Resources	1,184	0	0	0	646
	Total Incoming resources	136,552	2,643	36,284	1,718	177,197

2(f) Collections for other charities

During the year the church also collected for other charities during services (£768) and through mission fund raising (£2,005).

	2021	2020
Christian Aid	380	0
E & H's Air Ambulance	40	0
British Heart Foundation	7	0
Colchester ALRB	0	101
Colchester Foodbank	0	101
Embrace Middle East	0	101
Alzheimer's Society	0	148
Children's Society	341	0
Tearfund	0	549
Beacon House	300	0
Van Der Ruits	1,000	1,000
Korban	705	1,072
	2,773	3,072

Dedham Parochial Church Council

Notes for the Financial Statements - continued For the Year ended 31 December 2021

2(g) Non-recurring Grants	2021	2020
Received From		
Friends of Dedham Church (Guttering £10,000 & collection boxes £573)	10,573	38,759
Dedham Ecclesiastical Lectureship Trust (Vicars working expenses, missions & resources)	3,367	20,584
Listed Place of Worship Grant Scheme (VAT grant)	4,240	13,523
Ardleigh PCC (helpline)	0	200
Parish Council (Churchyard)	1,500	1,700
Nicholas Young Foundation (Duchy Barn maintenance)	1,000	1,000
GCG Environmental Trust (Guttering)	5,000	0
Friends of Essex Churches (Hospitality unit)	0	3,000
Total non-recurring grants	25,680	78,766

3 Resources Used	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total	
					2021	2020
	£	£	£	£	£	£
3(a) Fundraising trading cost of goods sold						
Fundraising events costs	870	0	0	0	870	358
Tower tour costs	0	0	0	0	0	0
Duchy Barn Rent & counter supplies	0	33	0	0	33	57
Fundraising trading cost	870	33	0	0	903	415
3(b) Charitable activities						
Giving:						
Overseas missions	0	0	1,000	0	1,000	1,000
UK missions	0	0	1,005	0	1,005	1,072
Parish Share:						
Diocesan Parish Share	55,928	0	0	0	55,928	52,578
People:						
Parish Secretary: costs	7,038	0	0	0	7,038	7,029
Financial admin: costs	4,600	350	0	0	4,950	4,752
Director of Music/organists	4,776	0	0	0	4,776	4,564
Vicar:						
Working expenses	956	0	0	0	956	1,651
Locum /Guest Speakers	346	0	0	0	346	0
Parish Office:						
Phone/internet	233	0	0	0	233	551
Office Expenses	3,523	0	0	0	3,523	3,269
Cost of activities:						
Parish Magazine: costs	8,324	0	0	0	8,324	7,563
Resource Centre: stock costs	747	0	0	0	747	345
DPC:						
Insurance	7,842	0	0	0	7,842	7,508
Training & missions	238	0	0	0	238	911
Education & Junior church	1,008	0	0	0	1,008	0
Other	715	0	403	375	1,493	988
Vicarage costs	481	0	0	0	481	0
Organ maintain	456	0	0	0	456	1,082
Maintenance	2,954	0	0	0	2,954	3,226
Cleaning	3,540	0	0	0	3,540	3,629
Security	1,615	0	0	0	1,615	2,459
Services upkeep	4,174	1,258	0	0	5,432	6,642
Churchyard upkeep	0	0	5,185	0	5,185	5,776
Electricity	849	0	0	0	849	806
Water Rates	222	0	0	0	222	172
Heating oil	814	0	0	0	814	1,697
Muniment Room	0	0	139	0	139	258
Major Capital Works	18,590	0	3,957	0	22,547	74,948
Duchy Barn:						
Utilities	0	1,184	0	0	1,184	1,254
Insurance	0	472	0	0	472	423
Telephone	0	497	0	0	497	511
Maintenance	0	1,041	0	0	1,041	1,050
Other Exps:						
Depreciation: fixed assets	3,726	0	0	0	3,726	3,726
Charitable activities	133,695	4,802	11,689	375	150,561	201,440
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 outgoing	28	0	0	0	28	5,051
Payments offset by Receipts	1,184	0	0	0	1,184	171
	1,212	0	0	0	1,212	5,222
Total Resources used	136,277	4,835	11,689	375	153,176	207,577

Dedham Parochial Church Council

Notes for the Financial Statements - continued For the Year ended 31 December 2021

3(e) 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 £4,002 p.a.)
Director of music Salary

2021	2020
6,445	7,029
4,776	4,564

Contractor costs

The Church engages three self employed contractors to carry out financial administration, safeguarding, magazine editing, magazine advertising, churchyard maintenance and cleaning. The overall cost in 2021 was £16,853 (2020 £14,460).

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 and wedding couples. Members of the PCC received Nil expenses in the course of their duties.

4 Tangible assets

Equipment

Brought forward
Additions

Depreciation b/fwd
Depreciation charge

Net Book Value

2021	2020
8,356	8,356
0	0
8,356	8,356
(8,356)	(8,356)
0	0
(8,356)	(8,356)
0	0

Furniture & Fixtures

Brought forward
Additions

Depreciation b/fwd
Depreciation charge

Net Book Value

19,875	4,970
0	14,905
19,875	19,875
(8,697)	(4,970)
(3,726)	(3,727)
(12,423)	(8,697)
7,452	11,178

Total Tangible assets

7,452	11,178
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5 Investment Assets

CDBF 7,336.04 units
Heath Fund
COIF 1552.24 units
Parochial Benefit Fund
CDBF 757.86 units
Churchyard Trust
CDBF 802.43 units
Tithe Chancel Trust
CDBF 1,109.04 units
Vicars 1970 Discretionary Fund

Total Investment Fund

2021	2020
171,566	149,998
31,878	27,901
17,724	15,527
18,889	16,108
25,937	22,675
265,994	232,209

Dedham Parochial Church Council

Notes for the Financial Statements - continued For the Year ended 31 December 2021

6 Debtors

	2021	2020
Debtors	921	3,379
Church Insurance prepayment	4,310	4,437
Tax to be reclaimed	4,122	9,485
Total Debtors	9,353	17,301

7 Liabilities

	2021	2020
Creditors	2,022	2,442
Parish Share	3,000	9,306
Mission Donations	0	1,072
Magazine advertising receipts for 2021	9,981	9,187
Total creditors	15,003	22,007

8 Analysis of Funds

	Unrestricted	Designated	Restricted	Endowment	Total	
					2021	2020
Barclays Current	24,970	0	26,484	284	51,738	23,384
CCLA Deposit	2,170	16,721	43,364	2,047	64,302	64,268
Duchy Barn Petty Cash	0	60	0	0	60	0
Debtors	6,750	0	2,603	0	9,353	17,301
	33,890	16,781	72,451	2,331	125,453	104,953

9 Reserves

	Fund balance b/fwd	Incoming	Outgoing	Transfers	Investment gains/ (losses)	Fund balance c/fwd
General Fund	27,002	136,552	(136,277)	0	0	27,277
	27,002	136,552	(136,277)	0	0	27,277

N.B. the balances includes the capitalisation of the Audiovisual system less depreciation £7,452 (2020-£11,178)

10 Designated Funds

Notes	Fund balance b/fwd	Incoming	Outgoing	Transfers	Investment gains/ (losses)	Fund balance c/fwd
Music Fund	379	0	(115)	0	0	264
Tower Fund (a)	10,348	190	0	0	0	10,538
Flower Fund (b)	2,564	193	(1,142)	0	0	1,615
Office Equip. Fund	953	0	0	0	0	953
Seasonal Frontals (c)	1,992	0	0	0	0	1,992
Duchy Barn Fund (d)	2,338	2,260	(3,578)	0	0	1,020
	18,574	2,643	(4,835)	0	0	16,382

Dedham Parochial Church Council

Notes to the financial statements - continued For the year ended 31 December 2021

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 was merged with the Duchy Parochial Benefit fund in 2014 and is used for the income and running costs of the Duchy Barn.

11 Restricted Funds

Notes	Fund balance b/fwd	Incoming Resources	Outgoing Resources	Transfers	Investment gains/ (losses)	Fund balance c/fwd
Missions Fund (a)	0	2,928	(2,005)	0	0	923
Organ Appeal Fund (b)	1,359	134	(127)	0	0	1,366
PCC Repairs & Maint. (c)	39,551	10,034	(3,388)	0	0	46,197
V. & C. Discretionary (d)	5,103	0	0	0	0	5,103
Churchyard Fund (e)	0	6,328	(5,185)	0	0	1,143
Fabric Fund (f)	874	12,500	0	0	0	13,375
Heath Fund (g)	149,998	4,360	(845)	0	21,567	175,080
Muniment Room Fund (h)	433	0	(139)	0	0	294
Total Restricted Funds	197,318	36,284	(11,689)	0	21,567	243,480

- (a) Missions Fund income raised are the proceeds from specific fundraising events.
- (b) Organ Appeal Fund, commenced with 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 in 2018 and is restricted for Repairs and Maintenance. A further legacy was received in 2021 for £10,000.
- (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 has received grants from the Parish Council of £1,500 each year between 2018 and 2021, 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 and was in receipt of a generous donation of £10,000 in 2021.
- (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 gained in value by £21,567 in 2021.
- (h) Muniment Room Fund is for support of the valuable church archives.

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	Investment gains/ (losses)	Fund balance c/fwd
Vicars 1970 Discretionary Fund (a)	23,316	659	(375)	0	3,260	26,860
Churchyard Trust (b)	15,527	0	0	0	2,197	17,724
Tithe Chancel Trust (c)	16,108	239	0	0	2,542	18,889
Parochial Benefit Fund (Duchy Barn) (d)	28,488	820	0	0	3,976	33,284
Total Restricted Funds	83,439	1,718	(375)	0	11,975	96,757

- (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 in 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 £218.
- (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. During 2020 shares were purchased in the COIF Fund to the value of £7,480, authorised by the PCC Trustees (see note 5).

13 Fees Account

	Fund balance b/fwd 01.01.21	Incoming Resources	Outgoing Resources	Fund balance c/fwd 31.12.21
	718	0	0	1,001
Wedding Fees		7,278	0	
Funerals & memorials		12,682	0	
Magazine printing		5,371	(5,371)	
Other		5,100	(4,850)	
Diocese		0	(2,581)	
PCC		0	(10,125)	
Minister		0	(1,422)	
Organist		0	(2,763)	
Verger		0	(780)	
Choir		0	(698)	
Gravedigger		0	(308)	
Streaming			(650)	
Bell ringers		0	(600)	
	718	30,431	(30,148)	1,001

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 £420 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 £480 (shown within cash offertories note 2(a)).

INDEPENDENT EXAMINER'S REPORT
for the financial year ended 31st December 2021

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 2021, 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

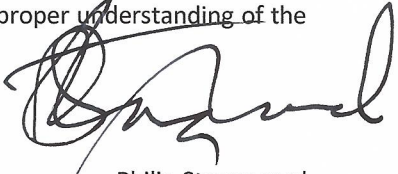
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the PCC and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures 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
8 March 2022

**For a fuller understanding of the
purposes and practices of the Parish Church
these Accounts should be read in conjunction with the
Annual Report 2021**