



DEDHAM

PAROCHIAL CHURCH COUNCIL

FULL ANNUAL ACCOUNTS

to

31st DECEMBER 2022

Dedham Parochial Church Council

**Rural Parish Missioner
(licenced from 4.10.22)**

The Reverend Phillip Young
The Vicarage
High Street
Dedham
Essex
CO7 6DE

**Trustees
(the following were Trustees during 2022)**

Mr Peter George Wilson (Churchwarden & 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
Mr Akshay John

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 2022, and has 4 members: John Reed (Chairman & Treasurer), Peter Wilson (Churchwarden), David Jewell and Sara Marshall (Financial Administrator). The PCC is registered with the Charity Commission under Charity number 1130860, and the Annual Accounts can be viewed on the Dedham Church website. Once agreed at the APCM, they are available via the Commission's website (www.charitycommission.gov.uk).

Income: 2022 was a very active financial year as the Church gradually returned to a degree of normality following two Covid affected years, as well as the period of Interregnum.

Planned and Other Giving to the General Fund during 2022, (including Gift Aid), amounted to £79,074 compared to £78,975 in 2021. Despite this somewhat flat performance, the Committee once again offer their sincere thanks to all who gave so generously through the year, whether it was by regular Standing Order, one-off donations, or by giving to the many other activities where the Church invites support.

Other General Fund Income (note 2b) was largely made up of the Parish Magazine advertising fees, up another £1,002 on 2021 at £20,170. The Big Breakfast, and the "Creation" Flower Festival were the two major 2022 fundraising events which together generated a net surplus of £4,421, and thanks go to all who supported these in whatever capacity.

Grants and Fabric projects: In 2022, the project to purchase and install a new gas boiler was a major exercise that ultimately cost £91,090 including all the groundworks. The PCC are incredibly grateful to the Dedham Ecclesiastical Lectureship Trust (DELT) for supporting this project with a grant of £75,000, the remaining sum of £16,090 being met from the PCC Repairs & Maintenance Fund. Along with other organisations, DELT also supported a number of Church costs, and thanks go to all who gave Grants during the year. (note 2g)

Legacies: Two were received in 2022, the largest being £5,000 that was bequeathed to the Vicars and Churchwardens Discretionary Fund.

Expenses: The running expenses of the Church were anticipated to be higher in 2022 than the quieter Covid year of 2021, and these costs ultimately rose to £68,319, a 17.6% (£10.3k) increase. Inflation was undoubtedly a factor, but nearly two thirds of the increase related to two exceptional and unbudgeted items, so that setting these aside, the increase would have been contained to 6.6% (£3.8k) compared to 2021, and 3.3% (£2.1k) below the 2022 Budget.

Parish Share: These two unpredicted expenses made it difficult to improve on the £55,928 paid over to the Diocese in 2021, and consequently, the final 2022 contribution was £50,500, well below the invited Diocesan quota, but equal to the PCC 2022 budget.

Reserves: The overall funds held by the PCC at the end of 2022 total £542,218 an increase of £158,322 on 2021. This significant increase is very largely due to the Organ Appeal Fund, that holds £202,643 at the close of the year, following a very encouraging six months that raised income of £227,987. (note 11b)

All other Funds fell by a net £44,321.

The main contributor to this fall was a £30,914 loss in the value of invested funds (11.4%), as a result of the general downturn in market performance across the globe during 2022. It should be noted that the investment performance for the three previous financial years have seen gains of £80,647.

The current policy of the PCC is to maintain a prudent Cash balance on the Unrestricted General Reserve of £20,000. This target has been achieved, with a balance at 31st December of £20,470 (2021 £19,825). (note 9)

Finally, in a challenging year, I must pay tribute to all the Finance team, particularly Sara Marshall and Katrina Ablett, who have worked so hard to keep our finances in such good shape. Thanks also to Peter Wilson, and David Jewell for their continued help and support on the Finance Committee.

John Reed (Treasurer)

Dedham Parochial Church Council

Statement of Financial Activities For the year ended 31 December 2022

Notes	Unrestricted Funds	Restricted Funds	Endowment Funds	2022 Total Funds	2021 Funds
	£	£	£	£	£
Incoming Resources					
Incoming resources from generated funds					
Voluntary income	2(a) 179,112	51,805	0	230,917	132,492
Activities for generating funds	2(b) 28,324	185,678	0	214,002	25,553
Investment income	2(c) 309	6,982	1,784	9,075	6,613
Charitable activities	2(d) 8,506	4,058	30	12,594	11,355
Other incoming resources	2(e) 1,248	0	0	1,248	1,184
Total Incoming Resources	217,499	248,523	1,814	467,836	177,197
Resources used					
Cost of generating funds					
Fundraising/ Trading cost	3(a) 2,747	770	0	3,517	903
Charitable activities	3(b) 217,966	54,654	500	273,120	150,561
Governance costs	3(c) 600	0	0	600	500
Other outgoing resources	3(d) 1,350	14	0	1,364	1,212
Total Resources used	222,663	55,438	500	278,601	153,176
Net Incoming/Outgoing Resources Before transfers	(5,163)	193,085	1,314	189,236	24,021
Transfers					
Transfers between funds	12 (d) 1,826	0	(1,826)	0	0
Other recognised gains/(losses)					
Gains/(losses) on investment assets	11/12 0	(20,107)	(10,807)	(30,914)	33,542
Net movement in funds	(3,337)	172,978	(11,319)	158,322	57,563
Reconciliation of funds					
Total Funds brought forward	43,659	243,480	96,757	383,896	326,333
Total Funds carried forward	40,322	416,458	85,438	542,218	383,896

Dedham Parochial Church Council

Balance Sheet As at: 31 December 2022

	Notes	Total	
		2022	2021
		£	£
Fixed Assets			
Tangible Assets	4	3,726	7,452
Investments	5	235,331	265,994
		239,057	273,446
Current Assets			
Debtors	6	11,988	9,353
Cash at bank and in hand		306,480	116,100
	8	318,468	125,453
Liabilities			
Creditors	7	15,307	15,003
Amounts falling due in one year			
Net current assets less current liabilities		303,161	110,450
Total net assets less current liabilities		542,218	383,896
Represented by			
Unrestricted Funds			
General Reserves	9	24,196	27,277
Designated Funds	10	16,126	16,382
Total Unrestricted Funds		40,322	43,659
Restricted Funds	11	416,458	243,480
Endowment Funds	12	85,438	96,757
		542,218	383,896

Dedham Parochial Church Council

Notes to the financial statements For the year ended 31 December 2022

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 2022

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 2022

				Total		
Unrestricted funds	Designated funds	Restricted funds	Endowment funds	2022	2021	
£	£	£	£	£	£	
2 Incoming resources						
Incoming Resources from Generated Funds						
2(a) Voluntary income						
Planned Giving	Direct Giving to bank	46,023	0	0	46,023	47,668
	Gift Aid Envelopes	4,143	0	0	4,143	3,491
	One-off Donations	50	0	0	50	457
	Tax-recoverable	13,982	0	43,317	57,299	17,252
	Other Planned Giving	240	0	0	240	260
Other Giving	Cash Offertories	10,741	552	101	11,394	19,393
	Giving through Red Safe	3,895	0	0	3,895	3,250
Other Income	Non-recurring Grants 2(g)	92,407	1,000	2,386	95,793	25,680
	Recurring Grants	4,002	0	0	4,002	4,002
	Other funds generated	2,077	0	500	2,577	403
	Legacies	0	0	5,501	5,501	10,636
	Total Voluntary income	177,560	1,552	51,805	0	230,917
					132,492	
2(b) Activities for generating funds						
	Parish Magazine: advertising	20,170	0	0	20,170	19,168
	Parish Magazine: donations	287	0	0	287	210
	Fees: concerts & heating	1,240	0	0	1,240	420
	Fundraising events	3,400	1,961	182,072	187,433	2,600
	Income generated for Missions	0	0	3,606	3,606	2,825
	Income from Tower Tours	0	55	0	55	65
	Duchy Barn income	0	1,211	0	1,211	265
	Activities for generating funds	25,097	3,227	185,678	0	214,002
						25,553
2(c) Investment income						
	Dividends	0	0	4,974	1,776	6,750
	Bank interest	108	151	2,008	8	2,275
	Duchy Field rent	50	0	0	0	50
	Total Investment income	158	151	6,982	1,784	9,075
						6,613
2(d) Charitable activities						
	Fees: weddings & funerals	4,945	301	4,058	0	9,304
	Resource Centre: sales	1,517	0	0	0	1,517
	Duchy Barn: lettings	0	1,715	0	30	1,745
	Parish Office: income	28	0	0	0	28
	Charitable activities	6,490	2,016	4,058	30	12,594
						11,355
2(e) Other Incoming Resources						
	Receipts offset by Payments	1,248	0	0	0	1,248
	Other Incoming Resources	1,248	0	0	0	1,184
						1,184
	Total Incoming resources	210,553	6,946	248,523	1,814	467,836
						177,197

2(f) Collections for other charities

During the year the church also collected for other charities during services (£1,013) and through mission fundraising (£4,082).

	2022	2021
Christian Aid	0	380
E & H's Air Ambulance	0	40
British Heart Foundation	0	7
DEC Ukraine	1,606	0
Dedham Organ Fund	500	0
Children's Society	1,013	341
Beacon House	988	300
Van Der Ruits	0	1,000
Korban	988	705
	5,095	2,773

Dedham Parochial Church Council

Notes for the Financial Statements - continued For the Year ended 31 December 2022

2(g) Non-recurring Grants

Received From

	2022	2021
Friends of Dedham Church (collection boxes)	421	10,573
Dedham Ecclesiastical Lectureship Trust (Boiler £75,000 plus missions & resources)	75,607	3,367
Listed Place of Worship Grant Scheme (VAT grant)	17,265	4,240
Dedham Parish Council	1,500	1,500
Nicholas Young Foundation (Duchy Barn maintenance)	1,000	1,000
GCG Environmental Trust (Guttering)	0	5,000
Total non-recurring grants	95,793	25,680

3 Resources Used

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total	
					2022	2021
	£	£	£	£	£	£
3(a) Fundraising trading cost of goods sold						
Fundraising events costs	690	1,945	323	0	2,958	870
Mission Fundraising costs	0	0	447	0	447	0
Duchy Barn Rent & counter supplies	0	112	0	0	112	33
Fundraising trading cost	690	2,057	770	0	3,517	903

3(b) Charitable activities

Giving:	Overseas missions	0	0	0	0	0	1,000
	UK missions	0	0	4,082	0	4,082	1,005
Parish Share:	Diocesan Parish Share	50,500	0	0	0	50,500	55,928
People:	Parish Secretary: costs	7,764	0	0	0	7,764	7,038
	Financial admin: costs	8,290	350	0	0	8,640	4,950
	Director of Music/organists	4,896	0	0	0	4,896	4,776
Vicar:	Working expenses	14	0	0	0	14	956
	Locum /Guest Speakers	773	0	0	0	773	346
Parish Office:	Phone/internet	243	0	0	0	243	233
	Office Expenses	3,376	952	0	0	4,328	3,523
Cost of activities:	Parish Magazine: costs	10,542	0	0	0	10,542	8,324
	Resource Centre: stock costs	912	0	0	0	912	747
DPC:	Insurance	7,586	0	0	0	7,586	7,842
	Training & missions	381	0	869	0	1,250	238
	Education & Junior church	0	0	0	0	0	1,008
	Other (Includes Professional Fees)	4,735	0	0	500	5,235	1,493
	Vicarage costs	3,319	0	0	0	3,319	481
	Organ maintain	0	0	542	0	542	456
	Maintenance	964	0	0	0	964	2,954
	Cleaning	4,511	0	0	0	4,511	3,540
	Security	487	0	0	0	487	1,615
	Services upkeep	2,499	781	0	0	3,280	5,432
	Churchyard upkeep	0	0	6,737	0	6,737	5,185
	Utilities	4,402	0	0	0	4,402	1,885
	Muniment Room	0	0	0	0	0	139
	Major Capital Works	91,090	0	42,424	0	133,514	22,547
Duchy Barn:	Utilities	0	1,671	0	0	1,671	1,184
	Insurance	0	509	0	0	509	472
	Telephone	0	498	0	0	498	497
	Maintenance	0	2,196	0	0	2,196	1,041
Other Exps:	Depreciation: fixed assets	3,726	0	0	0	3,726	3,726
	Charitable activities	211,010	6,957	54,654	500	273,120	150,561

3(c) Governance costs

PCC governance costs:	600	0	0	0	600	500
Governance costs	600	0	0	0	600	500

3(d) Other Outgoing Resources

Financial Charges	112	15	14	0	141	28
Payments offset by Receipts	1,223	0	0	0	1,223	1,184
Other Outgoing Resources	1,335	15	14	0	1,364	1,212

Total Resources used	213,635	9,028	55,438	500	278,601	153,176
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Dedham Parochial Church Council

Notes for the Financial Statements - continued For the Year ended 31 December 2022

3(e) Staff costs	2022	2021
Two people were employed by the PCC during the year.		
Parish Secretary (a grant of £4,002 is donated separately by D.E.L.T.)	7,764	6,445
Director of music (salary)	4,896	4,776

Contractor costs

The Church utilises three self employed contractors to carry out financial administration, magazine editing, magazine advertising, churchyard maintenance and cleaning. The overall cost in 2022 was £19,483 (2021 £16,853).

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	2022	2021
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
 Furniture & Fixtures		
Brought forward	19,875	19,875
Additions	0	0
	19,875	19,875
Depreciation b/fwd	(12,423)	(8,697)
Depreciation charge	(3,726)	(3,726)
	(16,149)	(12,423)
Net Book Value	3,726	7,452
 Total Tangible assets	3,726	7,452

5 Investment Assets	2022	2021
CDBF 7,336.04 units Heath Fund	151,459	171,566
COIF 1552.24 units Parochial Benefit Fund	28,172	31,878
CDBF 757.86 units Churchyard Trust	15,647	17,724
CDBF 824.86 units Tithe Chancel Trust	17,156	18,889
CDBF 1,109.04 units Vicars 1970 Discretionary Fund	22,897	25,937
 Total Investment Fund	235,331	265,994

Dedham Parochial Church Council

Notes for the Financial Statements - continued For the Year ended 31 December 2022

6 Debtors	2022	2021
Debtors	2,754	921
Church Insurance prepayment	4,580	4,310
Tax to be reclaimed	4,654	4,122
Total Debtors	11,988	9,353

7 Liabilities	2022	2021
Creditors	2,618	2,022
Parish Share	2,500	3,000
Magazine advertising prepaid receipts for 2023	10,189	9,981
Total Creditors	15,307	15,003

8 Analysis of Funds	Unrestricted	Designated	Restricted	Endowment	Total	
					2022	2021
Barclays Current	13,999	0	504	466	14,969	51,738
CCLA Deposit	9,174	16,371	264,865	1,101	291,511	64,302
Duchy Barn Petty Cash	0	0	0	0	0	60
Debtors	10,161	114	1,713	0	11,988	9,353
Total Current Assets	33,334	16,485	267,082	1,567	318,468	125,453

9 Reserves	Fund balance b/fwd	Incoming	Outgoing	Transfers	Investment gains/ (losses)	Fund balance c/fwd
General Fund	27,277	210,553	(213,635)	0	0	24,196

The total General Fund comprises Bank balances of £20,470 and the net asset value of the Audiovisual system of £3,726 (2021- £19,825 and £7,452).

10 Designated Funds	Notes	Fund balance b/fwd	Incoming	Outgoing	Transfers	Investment gains/ (losses)	Fund balance c/fwd
Music Fund		264	2	0	0	0	266
Tower Fund	(a)	10,538	439	0	0	0	10,977
Flower Fund	(b)	1,615	2,550	(2,740)	0	0	1,425
Office Equip. Fund		953	0	(952)	0	0	1
Seasonal Frontals	(c)	1,992	15	0	0	0	2,007
Duchy Barn Fund	(d)	1,020	3,940	(5,336)	1,826	0	1,450
		16,382	6,946	(9,028)	1,826	0	16,126

Dedham Parochial Church Council

Notes to the financial statements - continued For the year ended 31 December 2022

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.
- (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)	923	3,606	(4,529)	0	0	0
Organ Appeal Fund (b)	1,366	227,987	(26,710)	0	0	202,643
PCC Repairs & Maint. (c)	46,197	658	(16,594)	0	0	30,261
V. & C. Discretionary (d)	5,103	5,070	(868)	0	0	9,305
Churchyard Fund (e)	1,143	6,024	(6,737)	0	0	430
Fabric Fund (f)	13,375	607	0	0	0	13,982
Heath Fund (g)	175,080	4,569	0	0	(20,107)	159,542
Muniment Room Fund (h)	294	2	0	0	0	296
Total Restricted Funds	243,480	248,523	(55,438)	0	(20,107)	416,458

- (a) Missions Fund income raised are the proceeds from specific fundraising events.

In June 2022, an Organ Appeal was launched to raise funds in order to replace the existing Binns Pipe Organ, and during the year we received a total of £227,987 towards an anticipated overall cost in the region of £300,000. Following a successful Faculty application, the PCC gave approval on 11th October 2022 for a contract to be signed with Nicholson & Co for £189,777 to remove a Binns Pipe Organ from Mossspark Church, Glasgow, prior to a rebuilding and installation project in St Mary's, Dedham during 2025. 10% of the Contract was paid on signing, with the balance to be paid in instalments through the rebuilding phase. Nicholson & Co have subsequently exercised the annual National IBOB inflationary Indexation clause, and the outstanding contracted amount to Nicholson & Co. on 1st January 2023 stands at £184,122. The Organ Appeal Fund balance held at close of 2022 stands at £202,643 .
- (b) PCC Repairs & Maintenance Fund was created due to a legacy in 2018 and is restricted for Repairs and Maintenance. During 2022, £16,091 was charged to the PCC Repairs & Maintenance as part of the cost of the new boiler.
- (c) Vicar & Churchwardens Discretionary Fund was started with a donation from an individual and was requested to be used to help people in need in the parish. A further £5,000 legacy was bequeathed to this fund during the year.
- (d) The Churchyard Fund income is used for the costs of churchyard maintenance.
- (e) The Fabric Fund is for repairs to the fabric of the church.
- (f) Heath Fund money released from the Heath sale proceeds fund, to be used by the PCC for the benefit of the Church & Dedham Parish.
- (g) 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 2022

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)	26,860	686	(500)	0	(3,039)	24,007
Churchyard Trust (b)	17,724	0	0	0	(2,077)	15,647
Tithe Chancel Trust (c)	18,889	252	0	0	(1,986)	17,156
Parochial Benefit Fund (Duchy Barn) (d)	33,284	876	0	(1,826)	(3,705)	28,628
Total Restricted Funds	96,757	1,814	(500)	(1,826)	(10,807)	85,438

- (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.

13 Fees Account

	Fund balance b/fwd 01.01.22	Incoming Resources	Outgoing Resources	Fund balance c/fwd 31.12.22
Wedding Fees	1,001	0	0	914
Funerals & memorials		12,849	0	
Other		10,700	0	
Diocese		344	(576)	
PCC		0	(2,840)	
Minister		0	(10,689)	
Organist		0	(2,484)	
Verger		0	(3,320)	
Choir		0	(1,020)	
Gravedigger		0	(1,375)	
Streaming		0	(396)	
Bell ringers		0	(100)	
		0	(1,180)	
	1,001	23,893	(23,980)	914

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 £600 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 £665 (shown within cash offertories note 2(a)).

**For a fuller understanding of the
purposes and practices of the Parish Church
these Accounts should be read in conjunction with the
Annual Report 2022**

INDEPENDENT EXAMINER'S REPORT
for the financial year ended 31st December 2022

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 2022, 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 2023