

DEDHAM

PAROCHIAL CHURCH COUNCIL

FULL ANNUAL ACCOUNTS

to

31st DECEMBER 2023

Dedham Parochial Church Council

Rural Parish Missioners	The Reverend Phillip Young The Vicarage High Street Dedham Essex CO7 6DE	The Reverend John Saxon The Rectory Wix Road Great Oakley Essex CO12 5BJ
--------------------------------	---	---

Trustees

(the following were Trustees during 2023)

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 Helen Jane Sims

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 4 occasions in 2023, and has 5 members: John Reed (Chairman & Treasurer), Peter Wilson (Churchwarden), David Jewell, Adrian Beckingsale (from 9th May), 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 (www.dedham-and-ardleigh-parishes.co.uk). Once approved at the APCM, they are available on the Commission's website (www.charitycommission.gov.uk).

Income: 2023 built on the progress made in 2022, and the finances benefitted from strong Church attendances, and additional other giving. The 2023 total of Planned and other Giving to the General Fund (Note 2a) including Gift Aid amounted to £89,698, a 13.4% increase on the total for 2022 of £79,074. Despite the continued flat income from monthly standing orders, the donations from all other sources were well ahead of last year, and the PCC wishes to thank everyone who gave so generously in 2023. Other General Fund Income in 2023 (Note 2b), was also positive, with the Parish Magazine generating income of £19,946 from advertisers. The one Fund Raising event in 2023 was the Big Breakfast which raised record income of £2,089.

Grants Received & Fabric projects: Several grants were received in 2023 to support both the church overheads and the Organ Appeal fund, the only Fabric project in 2023 (Note 2g). The Appeal raised another £63,213, which took the total to within 4% of the target of £300,000. Preliminary costs were paid out, mainly to Nicholson & Co totalling £56,031 (after all VAT was reimbursed).

Legacies: Two bequests were gratefully received in 2023, including one for £5,929, with the Will indicating that it should be used for maintaining the Fabric of the Church.

Expenses: The impact of global inflation was very evident in early 2023, and had a major impact on overheads, particularly utility costs, which have now been secured on far more advantageous contracts. This has been a year when a number of one-off or routine maintenance issues have arisen, and this has all led to a sharp rise in Expenses. Church running costs rose by £8,202 (12%) to £76,521.

Parish Share: A revised Diocesan Parish Share system was introduced in 2023 as part of the new Missioner ministry arrangements. This brought substantial relief from the previous out-of-reach Parish "Ask". The 2023 Aspirational level of Parish Share for Dedham was set at £46,623, some £3,877 less than 2022, and it was very pleasing that this year we had enough in General Fund to meet this.

Reserves: The overall funds held by the PCC at 31st December 2023 total £602,724, an increase of £60,506 in the year. The largest fund continues to be the Organ Appeal fund and this now stands at £216,581, sufficient to meet the Organ rebuild this coming Autumn. Apart from the Organ Fund, all other funds increased by a net £46,568 during 2023, compared to a loss of £44,321 reported last year. Fund investments made a gain of £22,572 which recovered 73% of the investment losses in 2022. Whilst the current economy remains uncertain, it is vital that the PCC continues to maintain sufficient funds in the General Reserve to meet future challenges. The strong financial performance in 2023 has resulted in a Cash balance of £27,412 being held in the General Fund at 31st December (2022 £20,470 cash).

In Conclusion, I wish to give my heartfelt thanks to both Sara Marshall and Katrina Ablett for the immense amount of work they put in, diligently and professionally throughout the year.

John Reed

Treasurer

Dedham Parochial Church Council

Statement of Financial Activities For the year ended 31 December 2023

Notes	Unrestricted Funds	Restricted Funds	Endowment Funds	2023 Total Funds	2022 Funds
	£	£	£	£	£
Incoming Resources					
Incoming resources from generated funds					
Voluntary income	2(a) 103,136	59,185	0	162,321	230,917
Activities for generating funds	2(b) 25,379	41,032	0	66,411	214,002
Investment income	2(c) 1,676	13,777	995	16,448	9,075
Charitable activities	2(d) 9,040	2,283	0	11,323	12,594
Other incoming resources	2(e) 92	0	0	92	1,248
Total Incoming Resources	139,323	116,277	995	256,595	467,836
Resources used					
Cost of generating funds					
Fundraising/ Trading cost	3(a) 1,524	479	0	2,003	3,517
Charitable activities	3(b) 133,225	82,213	300	215,738	273,120
Governance costs	3(c) 600	0	0	600	600
Other outgoing resources	3(d) 311	9	0	320	1,364
Total Resources used	135,660	82,701	300	218,661	278,601
Net Incoming/Outgoing Resources Before transfers	3,663	33,576	695	37,934	189,236
Transfers					
Transfers between funds	12 (d) 456	0	(456)	0	0
Other recognised gains/(losses)					
Gains/(losses) on investment assets	11/12 0	14,374	8,198	22,572	(30,914)
Net movement in funds	4,119	47,950	8,437	60,506	158,322
Reconciliation of funds					
Total Funds brought forward	40,322	416,458	85,438	542,218	383,896
Total Funds carried forward	44,441	464,408	93,875	602,724	542,218

Dedham Parochial Church Council

Balance Sheet As at: 31 December 2023

		Total	
		2023	2022
		£	£
	Notes		
Fixed Assets			
Tangible Assets	4	0	3,726
Investments	5	258,164	235,331
		258,164	239,057
Current Assets			
Debtors	6	20,810	11,988
Cash at bank and in hand		335,170	306,480
	8	355,980	318,468
Liabilities			
Creditors	7	11,420	15,307
Amounts falling due in one year			
Net current assets less current liabilities		344,560	303,161
Total net assets less current liabilities		602,724	542,218
Represented by			
Unrestricted Funds			
General Reserves	9	27,412	24,196
Designated Funds	10	17,029	16,126
Total Unrestricted Funds		44,442	40,322
Restricted Funds	11	464,408	416,458
Endowment Funds	12	93,875	85,438
		602,724	542,218

Dedham Parochial Church Council

Notes to the financial statements For the year ended 31 December 2023

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 2023

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.

It is hereby noted that the church's assets include a shared overage on a parcel of land in Coles Oak Lane, Dedham (Land Registry title number EX814136), the value has not been determined at the date of these accounts.

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 2023

				Total		
Unrestricted funds	Designated funds	Restricted funds	Endowment funds	2023	2022	
£	£	£	£	£	£	
2 Incoming resources						
Incoming Resources from Generated Funds						
2(a) Voluntary income						
Planned Giving	Direct Giving to bank	47,667	0	0	47,667	46,023
	Gift Aid Envelopes	4,509	0	0	4,509	4,143
	One-off Donations	0	0	0	0	50
	Tax-recoverable	14,804	0	9,008	23,812	57,299
	Other Planned Giving	240	0	0	240	240
Other Giving	Cash Offerories	19,094	108	1,210	20,412	11,394
	Giving through Red Safe	3,384	0	0	3,384	3,895
Other Income	Non-recurring Grants 2(g)	5,580	2,500	43,038	51,118	95,793
	Recurring Grants	4,002	0	0	4,002	4,002
	Other funds generated	233	15	0	248	2,577
	Legacies	1,000	0	5,929	6,929	5,501
	Total Voluntary income	100,513	2,623	59,185	162,321	230,917
2(b) Activities for generating funds						
	Parish Magazine: advertising	19,946	0	0	19,946	20,170
	Parish Magazine: donations	696	0	0	696	287
	Fees: concerts & heating	1,220	0	0	1,220	1,240
	Fundraising events & Appeals	2,089	0	38,443	40,532	187,433
	Income generated for Missions	0	0	2,589	2,589	3,606
	Income from Tower Tours	0	65	0	65	55
	Duchy Barn income	0	1,363	0	1,363	1,211
	Activities for generating funds	23,951	1,428	41,032	66,411	214,002
2(c) Investment income						
	Dividends	0	845	5,001	946	6,792
	Bank interest	264	517	8,776	49	9,606
	Duchy Field rent	50	0	0	0	50
	Total Investment income	314	1,362	13,777	995	16,448
2(d) Charitable activities						
	Fees: weddings & funerals	3,674	526	2,283	0	6,483
	Resource Centre: sales	1,540	0	0	0	1,540
	Duchy Barn: lettings	0	3,300	0	0	3,300
	Parish Office: income	0	0	0	0	28
	Charitable activities	5,214	3,826	2,283	0	11,323
2(e) Other Incoming Resources						
	Receipts offset by Payments	92	0	0	0	92
	Other Incoming Resources	92	0	0	0	1,248
	Total Incoming resources	130,084	9,239	116,277	995	256,595
467,836						

2(f) Collections for other charities

	2023	2022
	£	£
During the year the church also collected for other charities during services (£1,068) and through mission fundraising (£2,589).	DEC Ukraine	0
	Ardleigh Bell Fund	200
	Dedham Organ Fund	0
	Children's Society	750
	E.A.C.H.	263
	Beacon House	863
	Korban	863
	Feeding Faith	1,863
	St Helena Hospice	55
In addition, the general fund contributed £1200 to other causes.	4,857	5,095

Dedham Parochial Church Council

Notes for the Financial Statements - continued
For the Year ended 31 December 2023

2(g) Non-recurring Grants

	2023	2022
	£	£
Received From		
Friends of Dedham Church (Organ Fund)	5,000	421
Dedham Ecclesiastical Lectureship Trust (missions & resources)	3,485	75,607
Listed Place of Worship Grant Scheme (VAT grant)	17,478	17,265
Dedham Parish Council (£1500 for Duchy Barn kitchen upgrade)	3,000	1,500
Nicholas Young Foundation (Duchy Barn maintenance)	1,000	1,000
Energy Saving Trust	855	0
Diocesan Mission Opportunities Fund	10,000	0
FSJ Charities (Organ Fund)	2,000	0
Williams Church Music Trust (Organ Fund)	4,750	0
Belstead Ganzoni Church Trust (Organ Fund)	1,000	0
Benefact Trust (Organ Fund)	2,000	0
ON Fund (Organ Fund)	550	0
Total non-recurring grants	51,118	95,793

3 Resources Used

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total	
					2023	2022
					£	£

3(a) Fundraising trading cost of goods sold

Fundraising events costs	1,393	0	479	0	1,872	2,958
Mission Fundraising costs	0	0	0	0	0	447
Duchy Barn Rent & counter supplies	0	131	0	0	131	112
Fundraising trading cost	1,393	131	479	0	2,003	3,517

3(b) Charitable activities

Giving:	Overseas missions	0	0	863	0	863	0
	UK missions	0	0	1,726	0	1,726	4,082
Parish Share:	Diocesan Parish Share	46,622	0	0	0	46,622	50,500
People:	Parish Secretary: costs	8,007	0	0	0	8,007	7,764
	Financial admin: costs	8,635	350	0	0	8,985	8,640
	Director of Music/organists	5,381	0	0	0	5,381	4,896
Vicar:	Working expenses	371	0	0	0	371	14
	Locum /Guest Speakers	169	0	0	0	169	773
Parish Office:	Phone/internet	256	0	0	0	256	243
	Office Expenses	2,771	0	0	0	2,771	4,328
Cost of activities:	Parish Magazine: costs	11,973	0	0	0	11,973	10,542
	Resource Centre: stock costs	1,287	0	0	0	1,287	912
DPC:	Insurance	8,104	0	250	0	8,354	7,586
	Training & missions	1,379	0	1,000	0	2,379	1,250
	Education & Junior church	1,727	0	0	0	1,727	0
	Other (Includes Professional Fees)	2,408	0	0	300	2,708	5,235
	Vicarage costs	229	0	0	0	229	3,319
	Organ maintain	132	0	0	0	132	542
	Maintenance	2,209	0	3,388	0	5,597	964
	Cleaning	5,131	0	0	0	5,131	4,511
	Security	2,000	0	0	0	2,000	487
	Services upkeep	4,700	1,445	0	0	6,145	3,280
	Churchyard upkeep	639	0	4,681	0	5,320	6,737
	Utilities	6,709	0	0	0	6,709	4,402
	Major Capital Works	0	0	70,305	0	70,305	133,514
Duchy Barn:	Utilities	0	4,142	0	0	4,142	1,671
	Insurance	0	565	0	0	565	509
	Telephone	0	448	0	0	448	498
	Maintenance	0	1,710	0	0	1,710	2,196
Other Exps:	Depreciation: fixed assets	3,726	0	0	0	3,726	3,726
	Charitable activities	124,565	8,660	82,213	300	215,738	273,120

3(c) Governance costs

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

3(d) Other Outgoing Resources

Financial Charges	219	0	9	0	228	141
Payments offset by Receipts	92	0	0	0	92	1,223
Other Outgoing Resources	311	0	9	0	320	1,364

Total Resources used	126,869	8,791	82,701	300	218,661	278,601
-----------------------------	----------------	--------------	---------------	------------	----------------	----------------

Dedham Parochial Church Council

Notes for the Financial Statements - continued For the Year ended 31 December 2023

3(e) Staff costs

Two people were employed by the PCC during the year.

	2023	2022
Parish Secretary (a grant of £4,002 is donated separately by D.E.L.T.)	8,007	7,764
Director of Music	5,381	4,896

Contractor costs

The Church utilised six self employed contractors, during the year, to carry out financial administration, magazine editing, magazine advertising, caretaking, churchyard maintenance and Duchy Barn cleaning. The overall cost in 2023 was £19,795 (2022 £19,483).

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.

One PCC member was contracted during the year to carry out caretaking and cleaning duties.

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

4 Tangible assets

Equipment

	2023	2022
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	(16,149)	(12,423)
Depreciation charge	(3,726)	(3,726)
	(19,875)	(16,149)
Net Book Value	0	3,726

Total Tangible assets

	0	3,726
--	---	-------

5 Investment Assets

	2023	2022
CDBF 7,336.04 units Heath Fund	165,833	151,459
COIF 1552.24 units Parochial Benefit Fund	30,804	28,172
CDBF 757.86 units Churchyard Trust	17,131	15,647
CDBF 854.96 units Tithe Chancel Trust	19,326	17,156
CDBF 1,109.04 units Vicars 1970 Discretionary Fund	25,070	22,897
Total Investment Fund	258,164	235,331

Dedham Parochial Church Council

Notes for the Financial Statements - continued For the Year ended 31 December 2023

6 Debtors	2023	2022
Debtors	4,161	2,754
Church Insurance prepayment	4,929	4,580
Legacy (received Jan 2024)	5,929	0
Tax to be reclaimed	5,792	4,654
Total Debtors	20,810	11,988

7 Liabilities	2023	2022
Creditors	1,660	2,618
Parish Share	0	2,500
Magazine advertising prepaid receipts for 2024	9,760	10,189
Total Creditors	11,420	15,307

8 Analysis of Funds

	Unrestricted	Designated	Restricted	Endowment	Total	
					2023	2022
Barclays Current	25,221	817	5,278	0	31,316	14,969
CCLA Deposit	0	16,272	286,037	1,545	303,854	291,511
Debtors	13,079	0	7,731	0	20,810	11,988
Total Current Assets	38,300	17,089	299,046	1,545	355,980	318,468

9 Reserves

	Fund balance b/fwd	Incoming	Outgoing	Transfers	Investment gains/ (losses)	Fund balance c/fwd
General Fund	24,196	130,084	(126,869)	1	0	27,412

The net asset value of the Audiovisual system purchased in 2020 stood at £3,726 in the balance brought forward, and was Depreciated to zero during 2023, leaving the total General Fund carry forward at the end of the year entirely in cash at £27,412

10 Designated Funds

Notes	Fund balance b/fwd	Incoming	Outgoing	Transfers	Investment gains/ (losses)	Fund balance c/fwd
Music Fund	266	60	0	0	0	326
Tower Fund (a)	10,977	659	0	0	0	11,636
Flower Fund (b)	1,425	385	(1,444)	0	0	366
Office Equip. Fund	1	0	0	-1	0	0
Seasonal Frontals (c)	2,007	66	0	0	0	2,073
Duchy Barn Fund (d)	1,450	8,069	(7,347)	456	0	2,628
	16,126	9,239	(8,791)	455	0	17,029

Dedham Parochial Church Council

Notes to the financial statements - continued For the year ended 31 December 2023

Parts of the Parochial Fees received by the PCC are designated for music, flowers and for maintenance of the tower.

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)	0	2,589	(2,589)	0	0	0
Organ Appeal Fund (b)	202,643	84,565	(70,627)	0	0	216,581
PCC Repairs & Maint. (c)	30,261	2,563	(3,804)	0	0	29,020
V. & C. Discretionary (d)	9,305	273	(1,000)	0	0	8,578
Churchyard Fund (e)	430	4,251	(4,681)	0	0	0
Fabric Fund (f)	13,982	6,310	0	0	0	20,292
Heath Fund (g)	159,542	4,947	0	0	14,374	178,863
Muniment Room Fund (h)	296	10	0	0	0	306
Mission Opportunities Fund (i)	0	10,000	0	0	0	10,000
Junior Church (j)	0	769	0	0	0	769
Total Restricted Funds	416,458	116,277	(82,701)	0	14,374	464,408

- (a) Missions Fund income raised are the proceeds from specific fundraising events.
- (b) The Organ Appeal Fund attracted donations and grants totalling £63,213 during the year. The cumulative total donated and granted since July 2022 stood at £289,103 including Gift Aid at the 31st December 2023, representing over 96% of the target. Stage payments to Nicholson & Co, the main contractor, and other costs totalled £56,031 in 2023 excluding VAT reclaimed as a grant from the LPWGS. The annual National IBOB inflationary indexation clause was applied in 1st January 2024, and the amount outstanding on the contract with Nicholson & Co stands at £162,913. The Organ Appeal Fund balance holds £216,581 at the end of 2023 to meet this liability.
- (c) During 2023 £3,389 was charged to the Repairs and Maintenance Fund for upgrading the Lightning conductors and other security measures
- (d) 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.
- (e) The Churchyard Fund income is used for the costs of churchyard maintenance.
- (f) The Fabric Fund is for repairs to the fabric of the church.
- (g) Heath Fund money released from the Heath sale proceeds fund, to be used by the PCC for the benefit of the Church & Dedham Parish.
- (h) Muniment Room Fund is for support of the valuable church archives.

Dedham Parochial Church Council

Notes to the financial statements - continued For the year ended 31 December 2023

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)	24,007	734	(300)	0	2,173	26,614
Churchyard Trust (b)	15,647	0	0	0	1,484	17,131
Tithe Chancel Trust (c)	17,156	261	0	0	1,909	19,326
Parochial Benefit Fund (Duchy Barn) (d)	28,628	0	0	(456)	2,632	30,804
		0				
Total Restricted Funds	85,438	995	(300)	(456)	8,198	93,875

- (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 or Churchwardens.
- (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 01.01.23	Incoming Resources	Outgoing Resources	Fund balance c/fwd 31.12.23
Wedding Fees	914	0	0	752
Funerals & memorials		11,270	0	
Other		5,357	0	
Diocese		134	(333)	
PCC		0	(2,662)	
Minister		0	(7,152)	
Organist		0	(1,235)	
Verger		0	(2,610)	
Choir		0	(715)	
Gravedigger		0	(825)	
Streaming		0	(176)	
Bell ringers		0	(115)	
		0	(1,100)	
	914	16,761	(16,923)	752

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 £280 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 £390 (shown within cash offertories note 2(a)).

INDEPENDENT EXAMINER'S REPORT
for the financial year ended 31st December 2023

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 2023, 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
16 April 2024