



DEDHAM

PAROCHIAL CHURCH COUNCIL

FULL ANNUAL ACCOUNTS

to

31st DECEMBER 2024

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
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Trustees

(the following were Trustees during 2024)

Mr Peter George Wilson (Churchwarden & Chairman)
Mrs Sharon Sarson (Churchwarden)
Mrs Lynne Christine Al-Sad
Mr John Warren Reed
Mrs Gabriel Elizabeth Maud Watson
Mrs Helen Jane Sims
Mr Adrian Bernard Beckinsale (Co-opted 28.04.24)
Mr Roger Berry (Co-opted 28.04.24)

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 2024, and is composed of 5 members: John Reed (Chairman and Treasurer), Peter Wilson (Churchwarden), Adrian Beckingsale (PCC), David Jewell, and Sara Marshall (Financial Administrator). The Dedham PCC holds Charity Commission registration No. 1130860, and the Annual Financial Accounts can be reviewed on both the Dedham Church and the Charity Commission websites.

General Fund Income: The total amount received from all Planned Gift aided and Other Giving in 2024 was £89,100, a figure £600 below the £89,700 for 2023. Most sources of Giving rose on last year, but there was a fall in the unpredictable one-off donations, which had been strong in 2023. However, following the Pledge Day appeal, late in 2024, several new monthly donors signed up, which will help boost the 2025 income. All other General Fund Income of £42,234 came from fees, advertising, resources, fundraising and grants, 49% of which came from Parish Magazine advertising. This increase of £1,850 on the 2023 total of £40,384 came largely from the fundraising that was held in the year, including the Big Breakfast and the D-Day concert.

The overall income from Giving and Other income for the year rose 1% to £131,334 compared to £130,084 in 2023.

General Fund Expenses: (ex-Parish Share) 2024 thankfully saw a slower rate of inflation than 2023 affecting Church overheads. However, the running expenses did rise on last year by 9.3% from £76,521 to £83,651 due to one key factor. Whilst 93% of these costs, including personnel, rose by just 3.2%, the cost of maintaining the Churchyard rose very sharply due to much needed contractor support, as well as emergency tree maintenance. The amount borne by the General Fund in excess of the amount raised by the Churchyard Fund was £5,320 (2023 £639), and this was the main reason why expenses were higher in 2024.

Parish Share: The Parish Ask for the nine rural Parishes was agreed at a level that invited Dedham to pay £49,141 (2023-£46,622). It was pleasing that we were able to meet this increase of £2,519 in full.

Reserves: The overall total funds held by the PCC at 31st December 2024 were £440,587, a decrease of £162,137 in the year. Unsurprisingly, the installation of the organ depleted the funds by £187,191, but all the other funds grew by £25,054. With the General Fund declining by £1,458, the growth largely came from the invested funds held by the CCLA which have been targeted more at earning income than growth in 2024. Their strategy has delivered investment growth gains of £5,899 and interest income of £13,706.

To summarise. Church finances are continually dependent on increasing funds and holding down costs, and I am satisfied that the funds at 31st December 2024 are sufficient to meet our current needs, and we will continue to monitor and safeguard them in the future. Finally, grateful thanks to all who gave financially, as well as time and effort, and also a massive thanks to Sara Marshall and Katrina Ablett who continually work so hard at keeping our finances in such good shape.

John Reed Treasurer

Dedham Parochial Church Council

Statement of Financial Activities For the year ended 31 December 2024

Notes	Unrestricted Funds	Restricted Funds	Endowment Funds	2024 Total Funds	2023 Funds
	£	£	£	£	£
Incoming Resources					
Incoming resources from generated funds					
Voluntary income	2(a) 98,222	67,618	0	165,840	162,321
Activities for generating funds	2(b) 29,816	2,938	0	32,754	66,411
Investment income	2(c) 3,225	16,675	1,396	21,296	16,448
Charitable activities	2(d) 9,246	3,344	0	12,590	11,323
Other incoming resources	2(e) 0	0	0	0	92
Total Incoming Resources	140,509	90,575	1,396	232,480	256,595
Resources used					
Cost of generating funds					
Fundraising/ Trading cost	3(a) 2,031	0	0	2,031	2,003
Charitable activities	3(b) 137,261	260,095	250	397,606	215,738
Governance costs	3(c) 700	0	0	700	600
Other outgoing resources	3(d) 180	0	0	180	320
Total Resources used	140,172	260,095	250	400,517	218,661
Net Incoming/Outgoing Resources Before transfers	337	(169,520)	1,146	(168,037)	37,934
Transfers					
Transfers between funds	0	0	0	0	0
Other recognised gains/(losses)					
Gains/(losses) on investment assets	11/12 0	3,796	2,103	5,899	22,572
Net movement in funds	337	(165,724)	3,249	(162,138)	60,506
Reconciliation of funds					
Total Funds brought forward	44,442	464,408	93,875	602,724	542,218
Total Funds carried forward	44,779	298,684	97,124	440,587	602,724

Dedham Parochial Church Council

Balance Sheet As at: 31 December 2024

		Total	
		2024	2023
		£	£
Fixed Assets			
Tangible Assets	4	0	0
Investments	5	264,606	258,164
		264,606	258,164
Current Assets			
Debtors	6	29,034	20,810
Cash at bank and in hand		185,948	335,170
		214,982	355,980
Liabilities			
Creditors	7	39,001	11,420
Amounts falling due in one year			
Net current assets less current liabilities		175,981	344,560
Total net assets less current liabilities		440,587	602,724
 Represented by			
Unrestricted Funds			
General Reserves	9	25,954	27,412
Designated Funds	10	18,825	17,029
Total Unrestricted Funds		44,779	44,442
Restricted Funds	11	298,684	464,408
Endowment Funds	12	97,124	93,875
		440,587	602,724

Dedham Parochial Church Council

Notes to the financial statements For the year ended 31 December 2024

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 2024

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 2024

				Total		
Unrestricted funds	Designated funds	Restricted funds	Endowment funds	2024	2023	
£	£	£	£	£	£	
2 Incoming resources						
Incoming Resources from Generated Funds						
2(a) Voluntary income						
Planned Giving	Direct Giving to bank	45,903	0	0	45,903	47,667
	Gift Aid Envelopes	5,739	0	280	6,019	4,509
	One-off Donations	1,250	0	7050	8,300	0
	Tax-recoverable	14,907	8	1,908	16,823	23,812
	Other Planned Giving	290	0	0	290	240
Other Giving	Cash Offerories	17,232	120	2,601	19,953	20,412
	Giving through Red Safe	3,781	0	0	3,781	3,384
Other Income	Non-recurring Grants 2(g)	3,490	1,000	51,279	55,769	51,118
	Recurring Grants 3(e)	4,002	0	4,500	8,502	4,002
	Other funds generated	0	0	0	0	248
	Legacies	0	500	0	500	6,929
	Total Voluntary income	96,594	1,628	67,618	0	165,840
					162,321	
2(b) Activities for generating funds						
	Parish Magazine: advertising	20,591	0	0	20,591	19,946
	Parish Magazine: donations	410	0	0	410	696
	Fees: concerts & heating	715	0	0	715	1,220
	Fundraising events & Appeals	6,890	0	418	7,308	40,532
	Income generated for Missions	0	0	2,520	2,520	2,589
	Income from Tower Tours	0	100	0	100	65
	Duchy Barn income	0	1,110	0	1,110	1,363
	Activities for generating funds	28,606	1,210	2,938	0	32,754
						66,411
2(c) Investment income						
	Dividends	0	857	5,079	1,238	7,174
	Bank interest	658	1,660	11,596	158	14,072
	Duchy Field rent	50	0	0	0	50
	Total Investment income	708	2,517	16,675	1,396	21,296
						16,448
2(d) Charitable activities						
	Fees: weddings & funerals	3,962	125	3,344	0	7,431
	Resource Centre: sales	1,464	0	0	0	1,464
	Duchy Barn: lettings	0	3,695	0	0	3,695
	Charitable activities	5,426	3,820	3,344	0	12,590
						11,323
2(e) Other Incoming Resources						
	Receipts offset by Payments	0	0	0	0	92
	Other Incoming Resources	0	0	0	0	92
						92
	Total Incoming resources	131,334	9,175	90,575	1,396	232,480
						256,595

2(f) Collections for other charities

During the year the church also collected for other charities during services (£1,471) and through mission fundraising (£2,520).

In addition, the general fund contributed £1000 to other causes.

	2024	2023
	£	£
Ardleigh Bell Fund	0	200
Children's Society	0	750
E.A.C.H.	0	263
Beacon House	840	863
Korban	1,293	863
Feeding Faith	1,840	1,863
St Helena Hospice	0	55
Salvation Army	20	0
Save the Children	998	0
Total from all sources	4,991	4,857

Dedham Parochial Church Council

Notes for the Financial Statements - continued
For the Year ended 31 December 2024

2(g) Non-recurring Grants

Received From

	2024	2023
	£	£
Friends of Dedham Church (Bells project- 2024 & Organ Appeal- 2023)	1,339	5,000
Dedham Ecclesiastical Lectureship Trust	0	3,485
Listed Place of Worship Grant Scheme (VAT grant)	37,933	17,478
Dedham Parish Council (maintenance grant)	1,500	3,000
Nicholas Young Foundation (Duchy Barn maintenance)	1,000	1,000
Energy Saving Trust	0	855
Diocesan Mission Opportunities Fund	0	10,000
FSJ Charities (Organ Fund)	0	2,000
Williams Church Music Trust (Organ Fund)	0	4,750
Belstead Ganzoni Church Trust (Organ Fund)	0	1,000
Benefact Trust (Organ Fund)	0	2,000
ON Fund (Organ Fund)	0	550
Garland Weston (Organ Fund)	10,000	0
Duchy of Lancaster (Organ Fund)	3,998	0

Total non-recurring grants

55,769	51,118
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3 Resources Used

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total	
					2024	2023
	£	£	£	£	£	£

3(a) Fundraising trading cost of goods sold

Fundraising events costs	1,941	0	0	0	1,941	1,872
Mission Fundraising costs	0	0	0	0	0	0
Duchy Barn Rent & counter supplies	0	90	0	0	90	131
Fundraising trading cost	1,941	90	0	0	2,031	2,003

3(b) Charitable activities

Giving:						
Overseas missions	0	0	840	0	840	863
UK missions	0	0	1,680	0	1,680	1,726
Parish Share:						
Diocesan Parish Share	49,141	0	0	0	49,141	46,622
People:						
Parish Secretary: costs	9,500	0	0	0	9,500	8,007
Financial admin: costs	8,904	350	0	0	9,254	8,985
Director of Music/organists	5,316	0	0	0	5,316	5,381
Children & Families Worker	0	0	5,696	0	5,696	0
Missioners:						
Working expenses	2,358	0	0	0	2,358	371
Locum /Guest Speakers	88	0	0	0	88	169
Parish Office:						
Phone/internet	343	0	0	0	343	256
Office Expenses	3,317	0	0	0	3,317	2,771
Cost of activities:						
Parish Magazine: costs	12,309	0	0	0	12,309	11,973
Resource Centre: stock costs	457	0	0	0	457	1,287
DPC:						
Insurance	8,663	0	0	0	8,663	8,354
Training & missions	1,000	0	1,000	0	2,000	2,379
Education & Junior church	158	0	770	0	928	1,727
Other	0	0	0	250	250	2,708
Vicarage costs	125	0	0	0	125	229
Organ maintain	0	0	0	0	0	132
Children & family worker expenses	0	0	771	0	771	0
Major Repairs (Bell project)	1,606	0	0	0	1,606	0
Maintenance	3,242	0	0	0	3,242	5,597
Cleaning	5,033	0	0	0	5,033	5,131
Security	2,033	0	0	0	2,033	2,000
Services upkeep	3,739	914	0	0	4,653	6,145
Churchyard upkeep	6,821	0	3,820	0	10,641	5,320
Ecochurch	262	0	0	0	262	0
Utilities	5,556	0	700	0	6,256	6,709
Major Capital Works	0	0	244,818	0	244,818	70,305
Duchy Barn:						
Utilities	0	2,841	0	0	2,841	4,142
Insurance	0	629	0	0	629	565
Telephone	0	451	0	0	451	448
Maintenance	0	2,105	0	0	2,105	1,710
Other Exps:						
Depreciation: fixed assets	0	0	0	0	0	3,726
Charitable activities	129,971	7,290	260,095	250	397,606	215,738

3(c) Governance costs

PCC governance costs:	700	0	0	0	700	600
Governance costs	700	0	0	0	700	600

3(d) Other Outgoing Resources

Financial Charges	180	0	0	0	180	228
Payments offset by Receipts	0	0	0	0	0	92
Other Outgoing Resources	180	0	0	0	180	320

Total Resources used

132,792	7,380	260,095	250	400,517	218,661
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Dedham Parochial Church Council

Notes for the Financial Statements - continued For the Year ended 31 December 2024

3(e) Staff costs

Three people were employed by the PCC during the year.

	2024	2023
Parish Secretary	9,500	8,007
Director of Music	5,316	5,381
Children & Families worker	5,696	0

The D.E.L.T. made recurring grants during 2024 of £4,002 towards the cost of the Parish secretary, and £4,500 towards the Children and family worker, which are shown as income in 2(a).

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 2024 was £23,145 (2023 £19,795, 6 people).

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

	2024	2023
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	(19,875)	(16,149)
Depreciation charge	0	(3,726)
	(19,875)	(19,875)
Net Book Value	0	0

Total Tangible assets

	0	0
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5 Investment Assets

	2024	2023
CDBF 7,336.04 units Heath Fund	169,629	165,833
COIF 1552.24 units Parochial Benefit Fund	31,500	30,804
CDBF 757.86 units Churchyard Trust	17,524	17,131
CDBF 878.33 units Tithe Chancel Trust	20,309	19,326
CDBF 1,109.04 units Vicars 1970 Discretionary Fund	25,644	25,070
Total Investment Fund	264,606	258,164

Dedham Parochial Church Council

Notes for the Financial Statements - continued For the Year ended 31 December 2024

6 Debtors	2024	2023
Debtors	10,550	4,161
Church Insurance prepayment	4,676	4,929
Legacy	0	5,929
Tax to be reclaimed	13,808	5,792
Total Debtors	29,034	20,810

7 Liabilities	2024	2023
Creditors	28,169	1,660
Magazine advertising prepaid receipts for 2025	10,832	9,760
Total Creditors	39,001	11,420

8 Analysis of Funds	Unrestricted	Designated	Restricted	Endowment	Total	
					2024	2023
Barclays Current	23,372	955	3,614	446	28,387	31,316
CCLA Deposit	3,146	17,871	134,841	1,703	157,561	303,854
Debtors	11,709	0	17,325	0	29,034	20,810
Total Current Assets	38,227	18,826	155,780	2,149	214,982	355,980

9 Reserves	Fund balance b/fwd	Incoming	Outgoing	Transfers	Investment gains/ (losses)	Fund balance c/fwd
General Fund	27,412	131,334	(132,792)	0	0	25,954

10 Designated Funds	Notes	Fund balance b/fwd	Incoming	Outgoing	Transfers	Investment gains/ (losses)	Fund balance c/fwd
Music Fund		326	33	0	0	0	359
Tower Fund	(a)	11,636	1,440	0	0	0	13,076
Flower Fund	(b)	366	635	(914)	0	0	87
Seasonal Frontals	(c)	2,073	212	0	0	0	2,286
Duchy Barn Fund	(d)	2,628	6,855	(6,466)	0	0	3,017
		17,029	9,175	(7,380)	0	0	18,825

Dedham Parochial Church Council

Notes to the financial statements - continued For the year ended 31 December 2024

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	2,520	(2,520)	0	0	0
Organ Appeal Fund (b)	216,581	52,957	(240,148)	0	0	29,390
PCC Repairs & Maint. (c)	29,020	2,423	(5,369)	0	0	26,074
V. & C. Discretionary (d)	8,578	751	(1,000)	0	0	8,329
Churchyard Fund (e)	0	3,820	(3,820)	0	0	0
Fabric Fund (f)	20,292	5,969	0	0	0	26,261
Heath Fund (g)	178,863	6,409	0	0	3,796	189,068
Muniment Room Fund (h)	306	31	0	0	0	337
Mission Opportunities Fund (i)	10,000	0	0	0	0	10,000
Junior Church (j)	769	17	(770)	0	0	16
Windows Fund (k)	0	4,265	0	0	0	4,265
Children & Families Worker (l)	0	11,413	(6,468)	0	0	4,945
Total Restricted Funds	464,409	90,575	(260,095)	0	3,796	298,684

- (a) Missions Fund income raised are the proceeds from specific fundraising events.
During 2024, the Organ Appeal Fund attracted donations and grants of a further £15,776 bringing the total donor income to £304,879 by the end of June 2024, when the income fund was closed.
- (b) Installation by Nicholson & Co. took place between October and December, and their main contract concluded within the 2024 financial year, and all eligible VAT reclaimed through the LPWG Scheme. The remaining fund will stay open to complete some outstanding work, and to consider ongoing tuning and maintenance issues.
- (c) The Repairs and Maintenance Fund has been charged with preliminary professional fees for the Windows project.
- (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 2024

(k) The Windows Fund, which includes masonry repairs, has begun the fundraising activity in late 2024 from donors and grantees. Contractors have been identified, but no financial commitment made at this stage.

(l) Claire Arculus was appointed Children and families Worker in June 2024, and a fund set up in 2024 that was supported by a Grant from the DELT of £9,000 for the first year. Other donations have also helped to maintain this valuable work in the Parish.

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)	26,614	854	(250)	0	574	27,792
Churchyard Trust (b)	17,131	0	0	0	392	17,523
Tithe Chancel Trust (c)	19,326	542	0	0	441	20,309
Parochial Benefit Fund (Duchy Barn) (d)	30,804	0	0	0	696	31,500
Total Restricted Funds	93,875	1,396	(250)	0	2,103	97,124

(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 01.01.24	Incoming Resources	Outgoing Resources	Fund balance c/fwd 31.12.24
	752	0	0	890
Wedding Fees		4,573	0	
Funerals & memorials		13,168	0	
Other		120	(381)	
Diocese		0	(4,059)	
PCC		0	(7,326)	
Minister		0	(1,154)	
Organist		0	(2,480)	
Verger		0	(715)	
Choir		0	(500)	
Gravedigger		0	(308)	
Streaming		0	(300)	
Bell ringers		0	(500)	
	752	17,861	(17,723)	890

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 £490 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 £260 (shown within cash offertories note 2(a)).

INDEPENDENT EXAMINER'S REPORT
for the financial year ended 31st December 2024

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 2024, 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
28 February 2025

**For a fuller understanding of the
purposes and practices of the Parish Church
these Accounts should be read in conjunction with the
Annual Report 2024**