

Annual Governance and Accountability Return 2024/25 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
 - are unable to certify themselves as exempt (fee payable); or
 - have requested a limited assurance review (fee payable)

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2024/25

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
 - The **Annual Internal Audit Report** must be completed by the authority's internal auditor.
 - **Sections 1 and 2** must be completed and approved by the authority.
 - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2025**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2025**. Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2025
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2024/25

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2025 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2024/25**, approved and signed, page 4
- **Section 2 - Accounting Statements 2024/25**, approved and signed, page 5

Not later than 30 September 2025 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review. It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2024/25

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2025.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the bank reconciliation is incomplete or variances not **fully** explained then additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2024) equals the balance brought forward in the current year (Box 1 of 2025).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2025**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?	✓	
	Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor?	✓	
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?	✓	
Section 1	For any statement to which the response is 'no', has an explanation been published?	✓	
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?	✓	
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?	✓	
	Has an explanation of significant variations been published where required?	✓	
	Has the bank reconciliation as at 31 March 2025 been reconciled to Box 8?	✓	
	Has an explanation of any difference between Box 7 and Box 8 been provided?	✓	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.	N/A	N/A

*Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

Annual Internal Audit Report 2024/25

CHIGWELL PARISH COUNCIL

ENTER PUBLIC ADDRESS www.chigwellparishcouncil.gov.uk PHONE ADDRESS

During the financial year ended 31 March 2025, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2024/25 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			✓
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2024-25 AGAR period, were public rights in relation to the 2023-24 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2023/24 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

Name of person who carried out the internal audit

09/10/2024 16/05/2025 DD/MM/YYYY

A BEAMS, MULBERRY LAS LTD AUDITOR

Signature of person who carried out the internal audit

A Beams SIGNED

Date 16/05/2025

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Section 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

CHIGWELL PARISH COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2025, that:

	Agreed		"Yes" means that this authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	has only done what it has the legal power to do and has complied with Proper Practices in doing so.
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	responded to matters brought to its attention by internal and external audit.
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.

This Annual Governance Statement was approved at a meeting of the authority on:

26/06/2025

and recorded as minute reference:

FC028/25

Signed by the Chair and Clerk of the meeting where approval was given:

Chair

Clerk

www.chigwellparishcouncil.gov.uk

Section 2 – Accounting Statements 2024/25 for

CHIGWELL PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
1. Balances brought forward	594,620	508,276	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	298,000	312,900	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	132,460	160,538	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	263,022	240,221	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	7,703	7,703	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	246,080	389,292	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	508,276	344,498	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	528,021	397,403	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	2,978,668	2,999,690	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	74,228	69,610	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)		✓		The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)			✓	The figures in the accounting statements above exclude any Trust transactions.

I certify that for the year ended 31 March 2025 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

SIGNATURE REQUIRED

Date

04/06/2025

I confirm that these Accounting Statements were approved by this authority on this date:

26/06/2025

as recorded in minute reference:

FC028/25

Signed by Chair of the meeting where the Accounting Statements were approved

SIGNATURE REQUIRED

Chigwell Parish Council

ANNUAL RETURN - Section 2 : Statement of Accounts

Explanation of variances

This is prepared based on information in "Governance and Accountability for Local Councils : a Practitioner's Guide"

Important note: These figures have been prepared on an INCOME and EXPENDITURE basis.

Box No.	Description	31/03/2024 £	31/03/2025 £	Variance £	Variance %	Explanation Required?	Notes
1	Balances brought fwd	594620.29	508276.13				BALANCE B/F AGREES
2	Annual precept	298000.00	312900.00	14900.00	5%	No	Under Full Council decision FC MINUTES 64.3 (23.01.2024)
3	Total other receipts	132459.83	160537.51	28077.68	21%	Yes	The report is attached.
4	Staff Costs	263021.50	240221.20	-22800.30	9%	No	The report is attached.
5	Loan interest/capital repayments	7702.58	7702.58	0.00	0%	No	
6	Total other payments	246079.91	389292.18	143212.27	58%	Yes	
7	Balances carried forward	508276.13	344497.68	-163778.45	32%	Yes	
8	Total Cash and Short Term Investments	528020.62	397402.76	-130617.86	25%	Yes	
9	Total Fixed Assets and Long Term Investments	2978667.50	2999690.40	21022.90	1%	No	The total amount for the 2024/25 acquisition is £21,022.90.
10	Total Borrowings	74228.29	69609.93	-4618.36	6%	No	

This report is intended as a guide to the variances you may need to explain. The specific requirements vary between external auditors so please check the requirements shown on the pro forma provided to your council

Please note a breakdown of approved reserves will also be required if the total reserves (Box 7) figure is more than twice the annual precept value (Box 2)

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04/6/25

CHIGWELL PARISH COUNCIL

EXPLANATION OF VARIANCES 2024/2025 REQUIRED

%=C/A

C=B-A

B

A

2023/24 2024/25

Bank Interest	AB/2	£4,214.41	£4,097.18	-£117.23	-3%
Other Income		£6,051.50	£9,823.89	£3,772.39	62%

The annual percentage earned from the Charity account that was brought into the account was £2,643.51, from the Barclays savings account was £1,019.51, and from the Cambridge savings account -3% was £434.16

Revised the lease fee for the piece of land

The Chigwell Cemetery records show an increase in the number of burials (interments) from 32 to 46 and an increase in the number of burials (cremated remains) from 17 to 19 compared to the previous year's actual figure, 2023/24. The cemetery revenue for the 2024/25 period ran higher by 47%.

47%

Cemetery Income	AC	£86,255.00	£126,890.00	£40,635.00	47%
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Most plots have been prepared and provided for tenants during this financial year. GL one vacant plot - LF one vacant plot for 31 03 2025. These vacant plots will be offered for 2025/26.

41%

Allotment Income	AD	£1,640.00	£2,312.69	£672.69	41%
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Hire Victory Hall AE

04/6/25

Due to emergency maintenance, the kitchen facility has been closed, leading to limited availability of the hall for casual rentals starting from 21 June 2024. This situation has affected the income from renting Victory Hall.

Regular Users AE/60	£15,653.52	£6,730.00	-£8,923.52	-57%
			£0.00	

Due to emergency maintenance, the kitchen facility has been closed, leading to limited availability of the hall for casual rentals starting from 21 June 2024. This situation has affected the income from renting Victory Hall.

Casual users AE/61	£11,445.00	£10,333.75	-£1,111.25	-10%
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The Full Council has decided to hire a Caretaker responsible for maintaining control and reporting the hall condition after event to the Council for appropriate action.

Cover damage income AE/166	£750.00	£350.00	-£400.00	-53%
Fund received	£6,450.00	£0.00	-£6,450.00	

In total BOX 3	£132,459.43	£160,537.51	£28,078.08	21%
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EXPLANATION OF VARIANCES 2024/2025 REQUIRED

		Variances	
		2023/2024	2024/2025
Employment Cost	Temp staff costs B/120	£8,899.39	£16,374.77
			84%

In 2024/25, staff costs decreased by 9% due to an increase in turnover, particularly among permanent staff. Five employees left the Council during this period, including several high-level staff members. This turnover contributed to the reduced staff costs compared to the previous year, when there were seven staff members at the end of 2023/24. Additionally, costs for temporary staff have risen from £8,899.39 to £16,374.77. This increase is necessary to help the Council fill short-term gaps and maintain service delivery for the community.

Staff Costs Analyse 2023/24:			
Under contract	At the beginning of the year		7
	New starter		4
	Leaver		4
		2022/23	2023/24
AGAR Box 4	At the end of the year staff	7	7
	Staff under contract	172,236.35	263,021.50
	At the beginning of the year		
	New	1	1
Temp staff	Leaver	2	1
		3	1
		0	1
Temp staff costs		B/120	8,899.39
		16,776.85	

Staff Costs Analyse 2024/25:			
Under contract	At the beginning of the year		7
	New starter		3
	Leaver		5
		2024/25	
AGAR Box 4	At the end of the year staff		5
	Staff under contract		240,221.20
	At the beginning of the year		
	New		1
Temp staff	Leaver		1
			0
Temp staff costs		B/120	16,374.77

9%

22.04/6/25

CHIGWELL PARISH COUNCIL

EXPLANATION OF VARIANCES 2024/2025 REQUIRED

		A		B		C=B-A	C/A
		2023/24 Last year	2024/25 This year	2023/24 Last year	2024/25 This year		
AGAR Box 6 Total other payments		£246,079.91	£383,911.04	£137,831.13		56%	
		2023/24 Last year	2024/25 This year				
Utilities							
GAS	C/12	£87.90	£1,167.00	£1,079.10	1228%		
Electricity	C/13	£2,411.74	£1,821.23	-£590.51	-24%		The price has been increased. A new provider has been approved to supply green electricity.
Electricity	T/102	£4,147.22	£4,124.34	-£22.88	-1%		
Water	C/14	-£11.77	£163.37	£175.14	-1488%		Water providers recalculated water consumption for 2023/24
Water	T/103	£413.19	£182.50	-£230.69	-56%		Victory Hall and Community Hub, increased activities in the Community Hub for residents: VH Heating £5,147.97; VH Electricity £8,120.32 (23/24 VH Heating £3,482.79; VH Electricity £4,980.91)
VH Utilities	L/68	£8,695.80	£15,083.62	£6,387.82	73%		
Waste Disposal	C/15	£1,892.37	£2,219.04	£326.67	17%		The contract with the waste disposal provider has been in effect since June 2022.
Waste Disposal	L/69	£1,428.33	£1,154.46	-£273.87	-19%		
Waste Disposal	T/104	£4,051.72	£3,538.30	-£513.42	-13%		
Property maintenance	C/16	£5,805.44	£8,136.08	£2,330.64	40%		Throughout 2023 and 2024, Council primary focus has been on ensuring compliance with health and safety regulations and implementing a fire risk assessment action plan.
Property maintenance	L/63	£16,350.41	£23,651.43	£7,301.02	45%		Throughout 2023 and 2024, Council primary focus has been on ensuring compliance with health and safety regulations and implementing a fire risk assessment action plan. The Victory Hall has been closed for two months to complete necessary emergency maintenance work. Comprehensive surveillance has been conducted for all properties in Chigwell. Council has also hired drainage companies to conduct surveys of Victory Hall drainage systems for £11,510.00

04/06/25

In 2023 and 2024, the Council focused on compliance with health and safety regulations and implementing a fire risk assessment action plan. Cemetery drain jetting and a CCTV survey were conducted at a cost of £5,580.

Property maintenance R/97	£9,085.54	£14,872.97	£5,787.43	64%	
Security C/26	£657.50	£1,848.80	£1,191.30	181%	new alarm system installed
Security L/65	£335.20	£0.00	-£335.20	-100%	
Security R/98	£4,479.63	£2,421.76	-£2,057.87	-46%	CCTV and Security system have been updated
Cleaning/domestic supp C/17	£418.59	£54.18	-£364.41	-87%	stock-inventories control
Cleaning/domestic supp L/179	£1,121.03	£578.98	-£542.05	-48%	stock-inventories control
Cleaning/domestic supp R/96	£1,152.63	£143.63	-£1,009.00	-88%	stock-inventories control
	£62,522.47	£81,161.69	£18,639.22	30%	
Property rate					
Non-Domestic rate C/11	£10,603.75	£10,603.75			
L/67	£6,487.00	£6,487.00			
R/101	£2,095.80	£2,095.80			
	£19,186.55	£19,186.55	£0.00	0%	
Climate Change Action Cost	£0.00	£0.00	£0.00		2024/25 no expenditures have been acquired by Committee
Finance and Governance cost	£4,745.00	£2,023.80	-£2,721.20	-57%	2024/25 Internal&External audit
Communication Services Costs					
Website Costs E/27	£930.00	£440.00	-£490.00	103%	
Social Media E/28	£0.00	£0.00	£0.00		
Parish Magazine	£0.00	£0.00	£0.00		
	£930.00	£440.00	-£490.00	-53%	
Accounting Software F/34	£3,489.50	£3,662.60	£173.10		Scribe Full package - Accounts;Booking;Cemetery;Allotments;Monday 33% management software
Legal & Professional Fees					
Legal & Professional Fee G/37	£1,608.00	£14,570.00	£12,962.00		The council paid for legal advice, consultancy fees for human resources, employment law, and planning.
Legal & Professional Fee L/70	£0.00	£0.00	£0.00		
Legal & Professional Fee ZB/40		£40,000.00	£40,000.00		
Professional Consultancy H/43		£4,000.00	£4,000.00		
Legal & Professional Fee G/160	£2,637.82	£10,000.00	£7,362.18		
	£4,245.82	£68,570.00	£64,324.18	1515%	

The costs for temporary staff have risen from £8,899.39 to £16,374.77. This increase is necessary to help the Council fill short-term gaps and maintain service delivery for the community.

Locum/Temp Fee	G/120	£8,899.39	£16,374.77	£7,475.38	84%
Grant Donations		£13,831.00	£6,227.83	-£7,603.17	-55% Grants application forms approved by Full Council
Office & IT COST		£15,191.72	£17,467.46	£2,275.74	24/25 photocopying costs increased £1,207.64, IT equipment maintenance 15% £521.98, mobile phones fee service £397.54, soft MS £148.58
Cemetery Office & IT COST		£1,988.93	£1,987.98	-£0.95	0%
Cemetery & Open Spaces Equipment & Maintenance		£37,368.97	£30,633.09	-£6,735.88	-18% The council has rented a dumper, a digger for cemetery service and a tipper for Open space and has leased a mower for 2,518.50 (U/107). Additionally, they have spent £8,655.19 (U/108) on vehicles maintenance and repairs. The council has also invested £19,317.82 (U/109) to acquire equipment for the cemetery for £9,750 and equipment, tools for £2,756.36.
Cemetery Cost		£5,491.30	£16,242.24	£10,750.94	196% Ground maintenance for cemetery graves involved removing excess soil and purchasing additional turf in dumpy bags, costing £2,108.63. Grave digging by subcontractors was £11,898.40 due to a shortage of cemetery staff compared to 2023/24.
Open space maintenance					
GAS/OIL	T/118	£1,759.06	£2,008.62	£249.56	14% The grass-cutting for all seasons in 2022/23 has been accounted for.
Tree maintenance	V/116	£495.00	£32,105.00	£31,610.00	6386% 2023/24 FC approved the tree tender to carry out tree maintenance works

Open space costs	in total V/B	£15,868.22	£22,467.79	£6,184.91	39%	The council spent £13,355.84 on the Christmas lights installation. Playground inspection and repair work under inspection reports £4,481.30. Ground maintenance and materials cost £4,630.65
ZA Cemetery & OS PROJECTS		£383.98	£7,100.44	£6,716.46	1749%	2024/25 EV under lease paid from the Capital fund £5,113.05, Play in the Park sessions £1,290, Warm / Social Spaces project £542.99
B. Staff training/personn Adm/Cem		£4,220.64	£9,232.09	£5,011.45	119%	2024/25 staff training and travel costs were £9,232.09; 2023/24 £4,220.64
E. Communications	E/195	£930.00	£4,443.25	£3,513.25	378%	2024/25 Council decided to replace the notice boards at the Cemetery Site, £2,919, and the Allotments site, £1084.25
G Elections				£11,037.93		2024/25 Elections cost
Assets&Land Register				-£7,198.65		The value of asset acquisitions has fallen compared to the 2023/24 period (2023/24 £30,072.21, 2024/25 £21,022.90)

AGAR Box 6 Total variances of other payments	£143,212.27	58%
	143212.27	
	0.00	

Chigwell Parish Council
Reconciliation between Box 7 and Box 8

31/03/2025

This report explains the difference between the total balance in Box 7 and the cash balance in Box 8 by showing the totals for each type of adjustment, the details of which can be listed using the Adjustments report. It deducts the additional assets which have been included on the balance sheet and adds back in the liabilities to arrive at the balance for actual cash and short term investments. This only applies to Annual Returns prepared on Income and Expenditure basis

	<i>Amount</i>	<i>Amount</i>
Box 7 - Balances carried forward		344,497.68
Debtors	4,466.99	
Prepayments	2,295.33	
Stocks and Stores	157.75	
VAT Recoverable	9,183.43	
TOTAL DEDUCTIONS		16,103.50
Creditors	60,914.56	
Receipts in Advance	8,094.02	
Doubtful Debts		
TOTAL ADDITIONS		69,008.58
Box 8 - Total cash and short term investments		397,402.76

DL 06/6/25

Chigwell Parish Council

BALANCE SHEET

31/03/2025

(Last) Year Ended 31 Mar 2024		(Current) Year Ended 31 Mar 2025	
£	CURRENT ASSETS	£	
	Stocks and stores	157.75	
730.00	Work in progress		
1,046.29	Debtors (Net of provision for doubtful debts)	4,466.99	
10,820.00	Prepayments	2,295.33	
	VAT Recoverable	9,183.43	
	Temporary lendings (investments)		
528,020.62	Cash in hand	397,402.76	
540,616.91	TOTAL ASSETS	413,506.26	
	CURRENT LIABILITIES		
32,340.78	Creditors	69,008.58	
<u>508,276.13</u>	NET ASSETS	<u>344,497.68</u>	
	Represented by:		
202,026.13	General fund Balance	215,465.73	
	Reserves:		
6,250.00	Capital	1,136.95	
300,000.00	Earmarked	127,895.00	
	Adjustments		
<u>508,276.13</u>		<u>344,497.68</u>	

The above statement represents fairly the financial position of the council as at 31 Mar 2025

Signed


Responsible Financial Officer

Date

04/06/2025

Chigwell Parish Council

Prepared by: Shu5
Name and Role (Clerk/RFO etc)

Date: 14/05/25

Approved by: F86
Name and Role (RFO/Chair of Finance etc)

Date: _____

A	Bank Reconciliation at 31/03/2025		
	Cash in Hand 01/04/2024		528,020.62
	ADD Receipts 01/04/2024 - 31/03/2025		517,843.56
	SUBTRACT Payments 01/04/2024 - 31/03/2025		1,045,864.18
	Cash in Hand 31/03/2025 (per Cash Book)		648,461.42
B			397,402.76
	Cash in hand per Bank Statements		
	Petty Cash 31/03/2025	0.00	
	HSBC - 40-30-25 Account Numbe 31/03/2025	18,154.89	
	Barclays - Current - Account Numb 31/03/2025	0.00	
	Cambridge Counties Bank - 60-95- 31/03/2025	87,029.75	
	Barclays - Account Number 70471 31/03/2025	0.00	
	United Trust - Investment 31/03/2025	0.00	
	A Cash paid Control a/c 31/03/2025	0.00	
	CHQ / Cash Control Account 31/03/2025	0.00	
	Control account for Credit Note 31/03/2025	0.00	
	Unity Current Account T2 31/03/2025	119,204.61	
	Unity T Bank-Lloyds Debit Card C 31/05/2025	0.00	
	Adjustments Control Account 31/03/2025	0.00	
	Charity Bank 40 Day Notice Accou 31/03/2025	87,643.51	
	Charity Bank 1 Year Fixed Rate Ac 31/03/2025	85,000.00	
			397,032.76
	Less unrepresented payments		100.00
			396,932.76
	Plus unrepresented receipts		470.00
	Adjusted Bank Balance		397,402.76
A = B Checks out OK			