

RFO's Report- 05 March 2026

CPC GOVERNANCE MATTERS

To note that the minutes of the Annual Council meeting have been deferred (FC004/25, 22/05/25) and have not signed yet.

CPC FINANCIAL MATTERS YEAR END 2025/26

- **Internal Audit 2025/26**
 - ✓ The final visit to conduct the audit for 2025/26 is scheduled for **May 22, 2026**.
 - ✓ The Internal Audit will be presented to the Full Council on **May 28, 2026**, following the Planning meeting.
 - ✓ Deadline to submit AGAR to the External Audit – **Tuesday, 30 June 2026**.

Please note that:

Internal Auditor, Mulberry, has been appointed to conduct audit work for the financial years 2025/26 to 2026/27 inclusive (FC98/24, 09.09.24 and FC030/25, 26.06.25)

External Audit, PKF, is appointed by [Smaller Authorities' Audit Appointments Ltd](#) (SAAA) as the external auditor of Chigwell Parish Council, a smaller authority, for the 5 financial years from 2022/23 to 2026/27.

- **AGAR 2025/26**
 - ✓ **To present** the accounts reports for the year ended 31 March 2026, for Full Council approval at the meeting on **25/06/2026** (after Planning meeting)
 - a) Internal Control Statement 2025/26
 - b) AGAR 2025/26
 - c) NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF UNAUDITED AGAR (accounts for the year ended 31 March 2026.

The inspection period must be 30 working days, and must be 30 working days inclusive, and must include the first 10 working days of July.

Date of Announcement: **26/06/26**

Commencing on Monday, **29 June 2026** and ending on Friday, **07 August 2026**

Recommendation:

To include the date of **June 25, 2026**, in the schedule for the Council Meeting for the **2026/27** year.

PAYROLL

- **To note**, the P60 Service Requirement Form 2025/26 has been signed and returned to MHR on 02 03 2026. The statutory deadline for employees to receive a copy of their P60 is the 31st of May 2026.
- **Urgent Update: FPS Submission Delays – 3rd March 2026**, MHR informed by email 03 03 2026 that they are aware of delays affecting some FPS submissions, which are taking longer than expected to complete. HMRC has confirmed they are currently experiencing a high volume of submissions. While submissions are being received and processed successfully, there are delays with the Gateway issuing submission confirmations. At this time, no confirmed incidents are listed on HMRC's Pay As You Earn (PAYE) - Service Availability and Issues page.

Important guidance for customers with imminent FPS deadlines: If your connection times out, please liaise directly with HMRC before taking any action to resubmit. HMRC will advise whether a resubmission is required, whether the FPS can be accepted manually, and if a late submission reason needs to be provided. If you require further support after speaking with HMRC, including guidance on completing any corrective actions, please raise a case with our Service Desk. For the latest updates on HMRC service availability, visit the PAYE service issues page on the GOV—UK website.

MHR is monitoring this matter and will keep us updated.

- **2026/27 Apprenticeship Levy and Employment allowance:**

The Apprenticeship Levy Allowance and Employment Allowance values (where applicable) need to be added to each of your tax office references in the payroll software as soon as possible for the 2026-2027 financial year which is fast approaching.

Apprenticeship Levy Allowance

The typical Apprenticeship Levy Allowance value is £15000 per company, which can be split across two or more tax office references where these are part of the same connected company. Where tax office references are NOT connected through the same company, these references can have the £15000 allowance added to each of them if necessary.

Employment Allowance

The Employment Allowance value was increased from £5000 in the tax year 2024-2025 to £10,500 for the tax year 2025-2026 per tax office reference and the entitlement threshold requiring employers to have a Class 1 National Insurance liabilities of less than £100,000 in the previous tax year has been removed. Unlike the apprenticeship levy allowance, the employment allowance cannot be split across connected companies/tax office reference and therefore where two or more references are connected, only one can claim the employment allowance.

Please refer to the Gov.uk guidance on if you are entitled to claim.

<https://www.gov.uk/claim-employment-allowance/eligibility>

Changes to the Class 1 National Insurance Contributions Secondary Threshold, the Secondary Class 1 ...

Action requested: To confirm as soon as possible whether or not your Apprenticeship Levy and/or Employment Allowance will be claimed and, if so, the reference(s) against which it will be claimed and any split of your Apprenticeship Levy allowance, if applicable.

Both are required before the first payroll of the new tax year to ensure that your PAYE liability for that period can be calculated correctly, including in particular the Apprenticeship Levy.

Response to MHR: Chigwell Parish Council **is not eligible to claim** the allowances listed above.

BANK MATTERS:

1. A New Unity current account opened on 27 01 2026. All payroll net payments will be transferred from this account.
2. Interest rate will be reduced from February and March for Charity Saving Account and Access Easy Account Unity Trust Bank.
3. Unity Trust Bank – the changes to the bank fees and charges that are applied to the Council's account will be increased on 1st February 2026.

Monthly account fee from £ 6.00 to £7.00 per month
 Cash deposits (per £100) from 60p to 70p (Post Office and NatWest)
 Cheque deposits from 30p to 40p each
 BACS from 14p per transaction to 15p per transaction
 Note: Cash paid in per £100 or part thereof, for each payment calculated monthly and charged quarterly.

FINANCIAL TRANSACTIONS:

To note: the service FIXED cost under FC ITEM16B (13 05 2025) is amended

	Approved	Cancelled	Increased	Reason
	Net amount	Net amount	Net amount	
ICE Media	£247.50		£481.25	ICE Media manages Microsoft 365 licenses. <ul style="list-style-type: none"> • Add 1 more managed backup for Microsoft 365 (£2.50) • 5xMicrosoft 365 Business Standard subscription (£67.50) • 15xMicrosoft 365 Business Basic: Domain licensed (£123.75)
MS Ireland	£200.80	(£200.80)		Licenses expired. Managed by ICE Media
Monday.com	£65.00		£130.00	Approved for 5 seats. The team increased to 7. The plan adjustment is up by 10 seats.
OTTER AI	£222.65			Annual Pro subscription approved FC179/25

	Approved	Increased	
Breathe HR	£22.00	£29.50	Micro - Monthly plan for up to 10 people and 4 HR users at £29.50 per month. You currently have 7 people and 2 HR users. The price will be increased from 1 st April 2026

Parts 2 and 3 are currently in progress.