



Chigwell PARISH COUNCIL

**MINUTES OF THE
FINANCE & GOVERNANCE COMMITTEE**

Date: Tuesday 8 August 2023

Time: 6.30pm

Location: Chigwell Council Parish Offices, Hainault Road, Chigwell, IG7 6QZ

Members present:

Cllr Celina Jefcoate (Chair)

Cllr Rashni Chahal Holden

Cllr Faiza Rizvi

Cllr Tes Gaffar (Vice Chair)

Cllr Elliot Costa

Members of the public:

One #

#for part of the meeting

Members of the Public and Councillors were asked to note that in accordance with Standing Orders 3 (i) and the Local Government Transparency Code 2015, photographing, recording, broadcasting, transmitting or otherwise reporting the proceeding of a meeting would take place.

Councillors were asked to note that in the exercise of their functions, they must take note of the following: equal opportunities; crime and disorder; human rights; health and safety and biodiversity

FG 038/23 APOLOGIES FOR ABSENCE

Apologies and reasons for absence were received from Cllr Costa and Chahal Holden and **AGREED**

FG 039/23 DECLARATIONS OF INTEREST

None

FG 040/23 MINUTES


10/10/23

The minutes of the previous meeting held 4 July 2023 were deferred for corrections to the numbering

FG 041/23 PUBLIC PARTICIPATION

None

FG 042/23 FINANCE/ACTING PROPER OFFICER'S REPORT

Finance Officer reported application form (as previously approved) for Unity Bank for debit cards for Finance Officer

An incorrect payment to CT Copy Centre not Copyclick for £108.00 had been made and refunded. A refund to Frank River of over overpayment of £40.00 has been made. On 21 July a payment of £150 was received - the source is still being investigated

£1,308.00 refund from Clear Business was received. The refund from Castle Water of £389 is still to be received.

The Finance Officer advised under the powers granted the Proper Officer under emergency, the website will be amended to show not just meeting times but background and comments on the home page and that website training for Olga, Jacquie and Toni staff is provided by Vision ICT.

The Finance Officer raised the query with HMRC regarding the VAT position of income from phone mast/land rental.

Action: Finance Officer to locate a copy of Cluttons contract and lease and investigate further.

The FO advised the final statement from EFDC for street lighting had been received

Action: FO investigating outstanding amount and reporting back to F&G

The FO reported a credit note from Worknest had been received against an outstanding invoice for expenditure in the year 22/23.

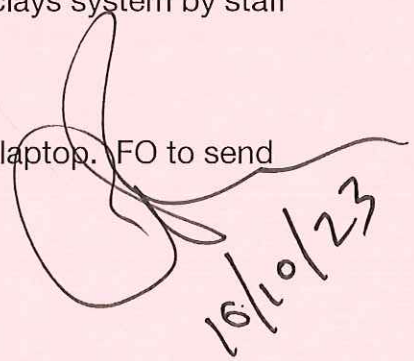
Action: The impact on the AGAR and closed accounts would be considered by FO and the auditor would be consulted for advice.

The FO reported on a DD made to a supplier and that the DD agreement had been requested from Unity Bank. The FO noted the Barclays interface was more user friendly but one Councillor could authorise a payment which was contrary to Financial Regulations.

Action: The FO to investigate if payments could be set up on Barclays system by staff without that been taken as one of two required authorisations.

Alarm system upgrade to be approved by insurance company.

Action: FO to search for Zurich contact details available on office laptop. FO to send copy of Zurich policy and named contact at Zurich to Cllr Rizvi



Victory Hall booking and charging policy as previously agreed. Proof of address to be quantified (utility bill/bank statement from last three months plus recognised photo ID), costings/charges noted for weekdays, week nights and weekends. It was noted Bank Holidays are charged at weekend rates.

Action: Policy to be adopted and implemented

Tree Tender

Action: Draft to be revised to reflect Financial Regulations and Standing Orders, that there should be a clause requiring declaration of any links to Councillors, the Parish are not regulated by EFDC. Chair and Vice Chair of F&G to edit draft, determine and score the weighting (price, H&S, disposal, placing logs with payments for example aligned to weighting) and milestones

The Committee thanked to FO for the linked documents and structure of the report and asked this was published online as part of the background papers for the meeting

FG 043/23 FINANCIAL TRANSACTIONS

The bank payments for July were **APPROVED**

The report detailing the salary, superannuation and tax payments carried confirmation for Personnel Chair and was **APPROVED** for August 2023. FO raised concerns about payroll company quality of service. F&G ask all overtime sheets completed to the standard of those submitted by FO, for example, detailing specifics of tasks/work is required.

Action: FO to research alternative providers. Overtime sheet to be revised by Cllr Rizvi and bring it to Personnel. Upper limit of weekly overtime to be considered, with additional authorisation process to be considered.

Councillors reviewed Appendix 5 (income and expenditure against budget and cashflow). Vacant allotment plots being offered to waiting list. It was confirmed VH premises maintenance (replacement fire door, kitchen upgrade, floor repairs) will come from existing budget and with EMR for structural/roof repairs.

Action: Appendix 5 to be sent to all Councillors. FO to breakdown to F&G existing 22/23 spend for Open Spaces equipment and maintenance. FO and F&G to monitor cashflow forecast based on receiving next instalment of precept in early October.

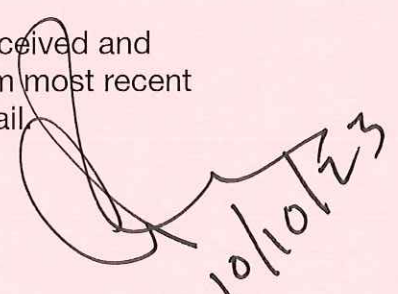
FG 044/23 BANK RECONCILIATIONS 🖐️

The bank reconciliations to 31 July for Barclays and Unity accounts were **APPROVED**.

FG 045/23 BANKING

It was noted that no current Councillors appear to be mandated to discuss historic HSBC account.

ACTION: FO to establish with HSBC whether revised mandate is received and satisfactory to update approved contact details. FO to quantify from most recent correspondence what is required of Councillors and confirm via email.



FG 046/23 INVESTMENT 🖐️

It was **AGREED** to place £100,000 in a Unity bond account. It was **AGREED** to place £85,000 in Metro Bank high interest account

ACTION: FO to get application form from Unity for signature and submission in September. Metro Bank details to be supplied by Chair of Council to FO

FG 047/23 ENERGY CONTRACTS 🖐️

The FO confirmed all out of contract gas and electric accounts now with Engie

FG 048/23 CEMETERY EXPENDITURE 🖐️

To consider a business plan from the Cemetery Registrar and the acting Proper Officer for a proposal regarding a Columbarium and Memorial Tree - deferred

FG 049/23 MANAGEMENT CONTROL**Playground Risk Assessments**

Weekly inspection lists of Station Green provided to June. Weekly Adult Fitness equipment inspection provided to March

ACTION: For the next meeting - to receive an update from staff regarding risk assessments. To receive copies of internal playground weekly inspections from July to date, internal weekly and monthly inspection records of adult fitness equipment from April 2023 to date. To receive July 2023 ARD quarterly inspection and most recent Outdoor Fitness quarterly report. FO to review process with H&S officer to ensure weekly inspections are performed during staff absences

Victory Hall Performing Rights/Licensing

Purchase order issued for purchase of PRL licence for VH. It was noted the Council was awaiting legal advice on whether a Place of Worship license was required for VH based on existing use.

ACTION: F&G to receive copy of advice when received

Hazardous/Flammable goods transport and storage

To receive responses to the following queries from the July meeting:

Why the petrol spend increased substantially from 21/22 to 22/23

Why is petrol purchased from Abridge and Epping in preference to local station.

How is petrol transported from Abridge and Epping.

Why was a similar volume used in grass cutting period and the period Oct-Dec 2022



To receive confirmation the appropriate risk assessments have been carried out and an advisory of when the next RA is due on the movement and storage of petrol. To receive confirmation Zurich are fully informed of the storage and transport of petrol.

Deferred

ACTION: staff to prepared a full response to the above for the next meeting

FG 050/23 FINANCE AND GOVERNANCE INCIDENT LOG 🖐️

It was **AGREED** the mitigation column would be used and a "Last Updated" column would be added. It was **AGREED** a public version would be produced and a confidential version also maintained with applicable personal/sensitive data included.

It was **AGREED** the EFDC outstanding invoices for street lighting would be added to the Incident Log

It was **AGREED** the Worknest revised invoice still lacked sufficient detail to finalise mitigation to prevent repeat. Their Terms and Conditions were considered and it was **AGREED** these had been breached by Worknest. It was **AGREED** the spend was unlawful and to mitigate that in future, all contractors should be advised that there will be no payment without a purchase order and that the Parish draft their own Terms and Conditions of business. The matter of the insurance cover recommended and provided by Worknest was raised.

ACTION: Incident Log to be updated. FO to ask for more detailed invoice from Worknest, showing in detail what the expenditure of public money delivered to the Council and bring before F&G.

FO to request EFDC Terms of Business as a starting point.

It was **AGREED** that EFDC auditors would be supplying costs to carry out a forensic audit for the period July 2022 to May 2023.

FG 051/23 FOI/SAR/COMPLAINTS

The staff recommendation was received verbally regarding an SAR was **CONSIDERED** as were the search terms, the available resources and if the request was manifestly unfounded and whether a refusal would have a significant impact on the rights, freedom and interests. The Council **AGREED** the evidence showed the request was manifestly unfounded, the resources were not available to process the volume of data found using the search terms of the SAR and a refusal would not have a significant impact.

ACTION: staff to draft response

FG 052/23 ASSET DISPOSAL

10/10/23

To receive an update from Cllr Costa regarding advice received to date from EFDC regarding the sale of buses, specifically the legal position re: disposing of an asset that was in part purchased and maintained using S106 funds - deferred

FG 053/23 BT ACCOUNTS

Awaiting response from IT consultant regarding BT proposals

ACTION: for next meeting

FG 054/23 INTERNAL CONTROLS

Councillors appointed and scheduled to sign off

ACTION: FO to update at next meeting

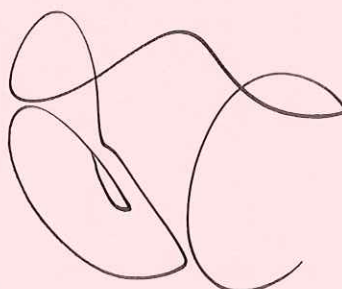
FG 055/23 MATTERS TO BE BROUGHT FORWARD OR FOR DISCUSSION WITH NO DECISION

Pension contributions, provider and deficit, VAT, EFDC outstanding invoices

FG 056/23 DATE OF THE NEXT MEETING

It was noted the proposed date of the next meeting (5 September) may not be quorate due to absence

The meeting closed at 8.29pm

A handwritten signature in black ink, consisting of a stylized 'C' followed by a loop and a horizontal stroke.

10/10/23

Chigwell Parish Council

A list of outstanding invoice due in August

Approved by: *Chirke 1.4.*

Approved by: *Pauling Aug 8/8/2023*

Date	Invoice/PO Nr.	RegNo	Due date	Net Amount	VAT	Total	Supplier	Description	Cost Code/Center
31.07.2023	Payroll Report July 23	968	15/8/23	4,345.08		£4,345.08	Essex Pension Fund	Superannuation July 23	
31.07.2023	Payroll Report July 23	969	15/8/23	4,468.85		£4,468.85	HMRC	PAYE/NIC 07/23	
Awaiting report-will be Monday 07/8/23									
CPC STAFF Payroll									
02/08/2023	1764/PO1059	1059	BACS	180.00	ASAP	36.00	£216.00	SOUTHERN SECURITY SYSTEMS	EMERGENCY-repair work for Green Gate
06.07.2023	INV1994	973	BACS	380.00	ASAP	76.00	£456.00	Cedar Tree Care	Cut back all over hang around bus stop
07.07.2023	3340 (21/7/23)PO974	974	BACS	1,610.00	ASAP	322.00	£1,932.00	Grab Tec	Remove triangle from Open Space - Maypole triangle
13.07.2023	INV4314	981	BACS	120.00	ASAP	24.00	£144.00	Advanced Vision Surveillance	Emergency CCTV Incident payback for Insurance Company
05.07.2023	INV-3214/PO983	983	BACS	517.73	ASAP	103.55	£621.28	Copy Klik Copiers	Printer Rental + Copies
13.07.2023	Receipt 8399	984	BACS	10.90	11/8/23		£10.90	Reimbursement 5	OVERDUE (due to paid into wrong supplier)
13.07.2023	INV3549/PO1001	1001	BACS	1,050.00	13/8/23	210.00	£1,260.00	Docendo Ltd	Team Lunch and meeting
13.07.2023	SIN184165/PO1002	1002	DIRDEBIT	70.00	5/8/23	14.00	£84.00	MHR International UK Limited	IT Service From April to Sept 23
16.07.2023	1395117446PO1009	1009	BACS	19.99	31/8/23		£19.99	TRADE UK / SCREWFIX DIRECT Lt	Payroll Service
10.07.2023	2-03394297PO1013	1013	DIRDEBIT	178.86	15/8/23	8.94	£187.80	ENGIE	Main Supplies Site Boots for Cemetery
19.07.2023	2-03394295PO1021	1021	DIRDEBIT	361.85	15/8/23	18.09	£379.94	ENGIE	Elect 322.3 kWh @37.2542p/kWh Jun 23
19.07.2023	2-03394296PO1022	1022	DIRDEBIT	61.44	11/8/23	3.07	£64.51	ENGIE	836.4kWh@DY39.1126pNT27.013 2p/kWh
									Elect 7.1kWh@37.2542 June 23

CREDIT CONVOI #346 PO1086

PAYMENTS DUE IN AUGUST 2023

19.07.2023	1395517851	1023	BACS	31/8/23	3.24	0.65	• £3.89 TRADE UK / SCREWFIX DIRECT Lt	Main supplies	R/96
24.07.2023	1663009PO1046	1046	BACS	10/8/23	366.75	18.34	• £385.09 Crown Oil Ltd	GAS OIL 500L@£0.7335	U/118
24.07.2023	Receipt 185026	1049	BACS	11/8/23	3.10		• £3.10 Reimbursement 6	Postage	D/19
09.07.2023	1392927811PO1050	1050	DIRDEBIT	31/8/23	49.99	10.00	• £59.99 TRADE UK / SCREWFIX DIRECT Lt	Main supplies	
24.07.2023	824039665PO1051	1051	DIRDEBIT	9/8/23	73.87	3.69	• £77.56 British Gas (BGB Services)	Gas 603854423 13/6/23-18/7/23 465.86kWh*8.640p	L/173
25.07.2023	Statement	1052	DIRDEBIT	22/8/23	3,851.29		• £3,851.29 PW/LB	Loan Repayment	N/77 N/78
27.07.2023	Copy141959PO1054	1054	BACS	11/8/23	30.86		• Ernest Doe & Sons Ltd £186.94 PO1054	Main supplies	R/97
27.07.2023	Copy of Inv 142322	1055					• Ernest Doe & Sons Ltd £43.25 PO1055	Main supplies	R/97
	Overpayment by DD						• Ernest Doe & Sons Ltd £199.33		
31.07.2023	Claim Expenses Form	1058	BACS	11/8/23	26.45		• £26.45 Reimbursement 5	Travel to training	
27.07.2023	SIN185779PO1060	1060	DIRDEBIT	26/8/23	25.00	5.00	• £30.00 MHR International UK Limited	July Pension reporting	F/94
03.08.2023	QUOTE LIC02355239	1061	BACS	15/8/23	586.71	117.34	• £704.05 PPL PRS LTD	PPL PRS Music Licence	L/63
10.07.2023	2-03394298	1062	DIRDEBIT	11/8/23	334.81	16.74	• £351.55 ENGIE	Elect 740.9kWh@37.2542	C/13
31.07.2023	10000079183PO1070	1070	DIRDEBIT	14/8/23	169.27		• £169.27 Castle Water	A/c 2363028 74 units 01/6/23-30/11/23	T/103
02.08.2023	5955530PO1071	1071	DIRDEBIT	11/8/23	26.57		• £26.57 Clear Business	7 m3 20/6/23-22/7/23	L/172
13.07.2023	48982PO1072	1072	BACS	13/8/23	240.00	48.00	• £288.00 Contact Roller Shutter	Roller shutters annual maintenance	R/97
20.07.2023	1396546367PO1045	1045	BACS	31/8/23	91.92		• £91.92 TRADE UK / SCREWFIX DIRECT Lt Note 1056	Main supplies PO1045 -Credit	R/96
27.04.2023	PO784INV16526	784	ONLINE	ASAP	663.20		• EALC (Essex Assoc. of Local Councils)	Membership 23/24 EALC	
27.04.2023	PO785INV16526	785	ONLINE	ASAP	791.51		• EALC (Essex Assoc. of Local Councils)	Membership 23/24 NALC	
13.07.2023	E230446PO1004	1004	BACS	ASAP	237.90	47.58	• £285.48 RWR (Commercial) Ltd	3X1100Ltr Bins Emptied weekly/MNTH SERVICE	T/104
13.07.2023	E230447PO1005	1005	BACS	ASAP	149.92	29.98	• £179.90 RWR (Commercial) Ltd	2X1100Ltr Bins Emptied Monthly	C/15
19.07.2023	356164PO1010	1010	BACS	ASAP	82.73	16.54	• £99.27 Machinery	Main supplies	U/108
17.07.2023	22017723PO1012	1012	DIRDEBIT	3/8/23	121.25	24.25	• £145.50 O2	Mobile phone charges monthly	S/94HD/22

£81.92

PAYMENTS DUE IN AUGUST 2023

01.08.2023	Receipt	1057	BACS	11/8/23	3.10	£3.10 Reimbursement 5	Postage	D/19
20.07.2023	M070 MH/PO1068	1068	DIRDEBIT	3/8/23	203.98	£244.78 BT	Telephone & Broadband	D/21
22.07.2023	M024&6	1069	BACS	ASAP	121.22	£145.46 BT	Cloud Voice monthly	D/21
08/08/2023	Payroll Report				13,155.94	£13,155.94 CPC Staff	August Payroll	
17/08/2023	Debit Cards Statement		DD		1,343.77	£1,343.77 Trust bank/loyds bank	Debit card report	
TOTAL DUE IN AUGUST					36,237.05	1,218.80	£37,455.85	

Chigwell Parish Council – F&G meeting 08 08 2023 SUMMARY REPORT

ITEM 7

	30.06.2023	Bank Stmt	31.07.2023	Bank Stmt
Unity Trust Bank – Current A/c	£104,590.74	YES	£77,441.28	YES
BARCLAYS Saving A/c	£458,530.48	YES	£458,530.48	YES
CAMBRIDGE BANK	£86,164.77	NO	£86,595.59	YES
HSBC BANK	£18,162.89	NO	£18,162.89	NO
Barclays Current- Unpresented CHQ under investigation	£470.00		£470.00	
Credit Balance by Credit Notes	£3,402.97		£389.99	
CHQ/Key Damage Deposits A/C	£1,065.00		£500.00	
Total Banks and Cash	£672,386.85		£642,090.23	

APPENDIX

RECEIPTS	June 2023	July 2023
Receipts	£10,314.01	£10,495.82
Precept		
VAT Claim		£7,897.10
Total	£10,314.01	£18,392.92

21 Jul 23 Unknown customer paid £150.00 - transaction needs to be investigated.

Please see the link to the Receipt report below:

https://chigwellparishcouncil-my.sharepoint.com/:x:/g/personal/olga_linkeviciene_chigwellparishcouncil_gov_uk/Ec49RDqhD_hJti9FDZfvNUcB-K-L9gUsVKY4uPOSgBxhVA?e=b7OmmC

PAYMENTS	June 2023	July 2023
Payments	£36,267.68	£43,689.54
Grants approved & paid	£3,911.00	£5,000.00
Total	£40,178.68	£48,689.54

Please see the link to the Payment report below:

https://chigwellparishcouncil-my.sharepoint.com/:x:/g/personal/olga_linkeviciene_chigwellparishcouncil_gov_uk/ER2g-gP5O11HvMgO4LU9iMABQURQHWygnTV71fR9abDvBw?e=NUSqrR

Allotments outstanding invoices in total £140 (two tenants: one from LF; one from GL)

TWO vacant plots at the Gravel Lane site

THREE vacant plots at the Limes Farm

Epping District Council fund for Social Space outstanding invoice £200

ITEM 6 - APPENDIX 3

A list of payments **due in August** 2023 in total **£37,455.85**

Please click the link.

A list of payments **made in July** 2023 in total **£ 9,139.88.**

Please click the link.

[https://chigwellparishcouncil-](https://chigwellparishcouncil-my.sharepoint.com/:x:/g/personal/olga_linkeviciene_chigwellparishcouncil_gov_uk/EbeTh_S6_w5Foa1PzITc07oBhUXL-4GHZJ5ilb4MtTBCtQ?e=n6AvmO)

[my.sharepoint.com/:x:/g/personal/olga_linkeviciene_chigwellparishcouncil_gov_uk/EbeTh_S6_w5Foa1PzITc07oBhUXL-4GHZJ5ilb4MtTBCtQ?e=n6AvmO](https://chigwellparishcouncil-my.sharepoint.com/:x:/g/personal/olga_linkeviciene_chigwellparishcouncil_gov_uk/EbeTh_S6_w5Foa1PzITc07oBhUXL-4GHZJ5ilb4MtTBCtQ?e=n6AvmO)

The list of payments made by Debit Card was **£1,343.77.**

Please click the link.

[https://chigwellparishcouncil-](https://chigwellparishcouncil-my.sharepoint.com/:x:/g/personal/olga_linkeviciene_chigwellparishcouncil_gov_uk/EUhsIkrG2wlPrzBqmX9dBN8B0XG8vZStzvzBWGD3mr-Fw?e=SVfj0u)

[my.sharepoint.com/:x:/g/personal/olga_linkeviciene_chigwellparishcouncil_gov_uk/EUhsIkrG2wlPrzBqmX9dBN8B0XG8vZStzvzBWGD3mr-Fw?e=SVfj0u](https://chigwellparishcouncil-my.sharepoint.com/:x:/g/personal/olga_linkeviciene_chigwellparishcouncil_gov_uk/EUhsIkrG2wlPrzBqmX9dBN8B0XG8vZStzvzBWGD3mr-Fw?e=SVfj0u)

For debit card statements, click the link.

[https://chigwellparishcouncil-](https://chigwellparishcouncil-my.sharepoint.com/:b:/g/personal/olga_linkeviciene_chigwellparishcouncil_gov_uk/ESq3KXupw2dEqzi97VglwhABH3MHgu1XEmDEeDujLq08HA?e=Y6Kh5Z)

[my.sharepoint.com/:b:/g/personal/olga_linkeviciene_chigwellparishcouncil_gov_uk/ESq3KXupw2dEqzi97VglwhABH3MHgu1XEmDEeDujLq08HA?e=Y6Kh5Z](https://chigwellparishcouncil-my.sharepoint.com/:b:/g/personal/olga_linkeviciene_chigwellparishcouncil_gov_uk/ESq3KXupw2dEqzi97VglwhABH3MHgu1XEmDEeDujLq08HA?e=Y6Kh5Z)

ITEM 6 APPENDIX 4

The Payroll Cost for AUGUST 2023 - **£24,440.16**

ITEM 6 APPENDIX 5

For a Breakdown by cost code, please click the link:

<i>Income</i>	<i>Budget</i>	<i>Actual&ADJ22/23</i>	<i>Remained balance</i>
PRECEPT	298,000	149,000	-149,000
Cemetery Income	75,250.00	23,480.00	-51,770.00
Booking Hall Income	17,000.00	12,131.00	-4,869.00
Allotments Income	1,580.00	1,340.00	-240.00

<i>Expenditure</i>	<i>Budget</i>	<i>Actual & committed&ADJ22/23</i>	<i>Remained balance</i>
B. Admin-Personnel Cost	1700.00	121.45	1,578.55
C. Admin-Premises	28,052.00	7,038.05	21,013.95
D. Admin Office IT	14,330.00	5,968.22	8,361.78
E. Admin Communication	8,250.00	400.00	7,850.00
F. Finance Costs	7,400.00	2,863.50	4,536.50
G. Admin Other	70,500.00	15,539.89	54,960.11
GA. Parish Remuneration Cost	3,150.00	1,500.00	1,650.00
H. Planning	500.00		500.00
I. Village Plan	2,000.00		2,000.00
J. Envir-Allotments	5,950.00	300.94	5,649.06
K. Envir-Highways	41,000.00	15,124.00	25,876.00
L. Victory Hall Costs	23,992.00	11,103.34	12,888.66
M. Grants Donation	25,000.00	13,831.00	11,169.00
N. Borrowing costs	7,702.00	3,851.29	3,850.71
O. Community Services	16,500.00		16,500.00
Q. Cemetery & OS Personnel Costs	1,550.00		1,550.00
R. Cemetery premises	12,700.00	8,530.76	4,169.24
S. Cemetery Office IT	3,681.20	1,046.77	2,634.43
T. Cemetery Utilities	5,700.00	2,541.13	3,158.87
U. Cemetery Equipment	29,880.00	10,223.90	19,656.10
VA. Cemetery Site	28,200.00	4,195.00	24,005.00
VB. Open Space	69,300.00	3,347.69	65,952.31
W. Climate Change Action	14,500.00		14,500.00

X. Admin Staff/Superannuation Costs	151,740.46	46,966.11	104,774.35
X.VH Staff Costs	11,100.00	3,532.74	7,567.26
X. Cemetery & OS Staff/Superannuation Costs	151,800.00	51,446.34	100,353.66
Z. Projects	7,270.00		7,270.00
ZB. Projects	1500.00	2,744.82	(1,244.82)
Balance Sheet accounts			
Creditors a/c	43,221.40		11,819.00
Allotments key deposit a/c	456.51	35.00	421.61
VH Key deposit a/c	3600		3600

This is for Town ET

CHIGWELL PARISH COUNCIL -F&G meeting 08 08 2023 Finance Officer Report

CHIGWELL PARISH COUNCIL -F&G meeting 08 08 2023

ITEM5 Finance Officer Report

FO1. Permission to add a new Debit Card instead of the Clerk's name card. Please click the link:

https://chigwellparishcouncil-my.sharepoint.com/:w:/g/personal/olga_linkeviciene_chigwellparishcouncil_gov_uk/EYzaNAWFw_5Bu14Ljdj78M8BUBRj9koPChO4eGfX-OHb8A?e=vUZgKO

FO2. Bank transactions July 2023: please click the link: https://chigwellparishcouncil-my.sharepoint.com/:b:/g/personal/olga_linkeviciene_chigwellparishcouncil_gov_uk/EcNRBAxSg4RNqxUa808quu0B6DVxo-TiVpAx2_CdEWf3Sw?e=QMyMhn

Date	Money out	Money in
27 Jul 23		<p>City Copy Centre £108.00</p> <p>For audit record: According to accounts records for 2022/23: 1. Invoice 3107 24/01/23 £108.00, Copy Klik Copiers 2. Payment 23 02 2023 was attached to this invoice.</p> <p>After reconciling the account statement with Copy Klik Copiers and investigating with City Copy Center, it has been found that the payment had been made to the wrong supplier account City Copy Center instead of Copy Klik.</p> <p>Copy Klik refunded the wrong amount to CPC 27 07 23 (see bank statement). This amount has to pay to Copy Klik (see account statement).</p>
27 Jul 23	Frank Rivett & Sons £40.00 Chigwell refunded the overpay for the customer's typing mistake. The customer transferred payment to Chigwell Parish Council, £1,995 instead £1955.	
21 Jul 23		<p>An unknown £150.00 An unknown customer that Chigwell Parish cannot recognise to allocate the payment to services. This transaction needs investigation by staff.</p>
21 Jul 23		<p>VERASTAR LIMITED £1,308.31 On behalf of Clear Business. Paid the credit balance back to the CPC a/c.</p>
13 Jul 23		<p>Southern Electricity £1,169.75 Paid the credit balance back to the CPC account.</p>

FO3. Permission: please click link:

- To process improve website vision for the public and council.
- To arrange the training for staff

https://chigwellparishcouncil-my.sharepoint.com/:w:/g/personal/olga_linkeviciene_chigwellparishcouncil_gov_uk/EcxiP8vDGEtLiV0cBv0ijgYBUvVRntxhMiXGvWp5Q3U1Eg?e=c6pS4E

FO4. Matters still under investigation:

1. CPC-Clutton-Epping Forest – signed lease for a piece of land
2. VAT treatment on this activity
1. Account records from 2021 to 2023

2021-2022	AGAR 21/22	After scrutiny, review of account records, and investigation can admit that 21/22 was the CORRECT transaction allocation.		
Allocated to 87 Code as Cemetery Income				
Budget	AGAR Other Income			
£ 3,000	Money In from Clutton £6,000			
	Money Out to Epping £2,250			
The year-end amounts				
£3,000	£3,750			
2022-2023	AGAR 22/23	After scrutiny of the review of account records, the investigation can admit that 22/23 was the INCORRECT transaction allocation due to a lack of initial paperwork as an agreement, contract and terms and conditions.		
Allocated to Other Income 87Code - Telecoms Mast Income				
Budget	AGAR Other Income			
£3,000	Money In from Clutton £6,000			
The year-end amounts				
£3,000	£6,000			
Budget	AGAR Other payments			
Allocated to R/101 Non-Domestic Rate				
£5,100	Money Out to Epping £5,095.8 (Incl. 4*£750.00=£3,000)			
The year-end amounts				

£5,100	£5,095.80			
2023-24	AGAR 23/24			
Allocated AB Other Income Code 87				
Budget for Money In	AGAR Other Income			
	Money In from Cluttons			
£3,000	£1,500			
Budget for money out				
R/Code 101 £5,000	Money out to Epping R/Code 101 2*£750.00=£1,500			After scrutiny of the review of account records, the investigation can admit that 23/24 was the INCORRECT transaction allocation due to a lack of initial paperwork as an agreement, contract and terms and conditions. Action: R/101 amount of £1,500 will be transferred to Income 87 Code on 31 07 2023.

For paperwork, please click the link:

https://chigwellparishcouncil-my.sharepoint.com/:b:/g/personal/olga_linkeviciene_chigwellparishcouncil_gov_uk/EZLckJxGH0RMrLUlrGCm0AgBS5zhhrJy5Ila7mpcRUkumQ?e=w2XEF5

2. VAT treatment on this activity

The HMRC adviser advised us to read section 3, which explains that a Local Authority making taxable supplies, i.e., the 3 points you have mentioned, must register for VAT if the output tax is anticipated to be £1000 or more.

<https://www.gov.uk/guidance/local-authorities-and-similar-bodies-notice-749>

FO5 MATTERS UNDER INVESTIGATION in progress awaiting updates, details, responses and statements.

FO5.01 Epping Forest District Council vs CPC - Street Lighting

Click the link: https://chigwellparishcouncil-my.sharepoint.com/:b:/g/personal/olga_linkeviciene_chigwellparishcouncil_gov_uk/EZ7AM8teDzVMhR67qaantUYB IMaMgC7XNJ6KixyqvJXNw?e=kdLL2h

FO5.02 Worknest vs CPC -to obtain a Quote or Agreement for an outstanding invoice.

Click the link: https://chigwellparishcouncil-my.sharepoint.com/:b:/g/personal/olga_linkeviciene_chigwellparishcouncil_gov_uk/EXnT654vwpZDmt4ydQiNznsBO3tz8kb aOCir8gnO5bzxsW?e=AOW3Gq

CHIGWELL PARISH COUNCIL -F&G meeting 08 08 2023 Finance Officer Report

FO5.03 Unity Trust Bank vs CPC – requested to clarify and investigate the DD transaction process.

Click the link: https://chigwellparishcouncil-my.sharepoint.com/:b:/g/personal/olga_linkeviciene_chigwellparishcouncil_gov_uk/EdsteNduwN9Biw4CbhWHVIAbhnIJEKZGK5Rynw7xu3tvnA?e=RkJGDY

FO5.04 CASTLE WATER vs CPC – To refund credit balance into CPC a/c due to overpayment by DD for Water on the Gravel Lane allotments.

Click the link: https://chigwellparishcouncil-my.sharepoint.com/:b:/g/personal/olga_linkeviciene_chigwellparishcouncil_gov_uk/Ef1MqM4KCcLI9vVJ0PZLd0BmNi28BVIihrRzDBrGnPXmA?e=oPQ7Z6

FO5.05 SLG SYSTEMS Maintenance Agreement vs CPC- Emailed ZURICH to advise CPC about a better option to finalise the cost for this service and provide the adjustment PO to CAC for authorisation.

Click the link: https://chigwellparishcouncil-my.sharepoint.com/:b:/g/personal/olga_linkeviciene_chigwellparishcouncil_gov_uk/Ea-3FNweA5tJuuFgK4SewwwBaMGDAB-p0dZfy1Cfv4p7ug?e=rno9wq

FO6 – Review the final version of Victory Hall paperwork – CPC will be used for hire VH

Please click the link:

1. VH Booking Form - https://chigwellparishcouncil-my.sharepoint.com/:w:/g/personal/olga_linkeviciene_chigwellparishcouncil_gov_uk/ETsZpfuitBhFq1cFmlXsh_QBggHGcRzdaLGRxO5FzhQydA?e=cCeY5r
2. Terms and Conditions - https://chigwellparishcouncil-my.sharepoint.com/:w:/g/personal/olga_linkeviciene_chigwellparishcouncil_gov_uk/EUcRgx3plp1JqRBX8zvsEfgBjvbHbNU-miwCNISkYv4sTw?e=rrNly3
3. End of Hire check list - https://chigwellparishcouncil-my.sharepoint.com/:w:/g/personal/olga_linkeviciene_chigwellparishcouncil_gov_uk/EdyRD7ZHgLPZIVuvZdm5CuABJssQOJMtToI2MYEURVdChg?e=kqGMRT
4. VH Viewing PRE AND POST EVENT CHECK LIST - https://chigwellparishcouncil-my.sharepoint.com/:w:/g/personal/olga_linkeviciene_chigwellparishcouncil_gov_uk/ETGNSd85R4VNtKJUqsHK6yYB2fTXnciXPad9G-FIUfu-YA?e=bmByGq

FO7 – TREE SURVEY AND TENDER procedure

Please click the links below:

1. Tree Survey - https://chigwellparishcouncil-my.sharepoint.com/:b:/g/personal/olga_linkeviciene_chigwellparishcouncil_gov_uk/EacLOReKAWFPpuy51K-SxpIBNESR85xRFdOS-RgndzQJTW?e=LPJabr
2. Tender procedure - https://chigwellparishcouncil-my.sharepoint.com/:w:/g/personal/olga_linkeviciene_chigwellparishcouncil_gov_uk/EYBgixsKzxxlvpVRXLK_zFgBtrDgU7PHsA2BPPXzYnLRiw?e=NeBJ7V