



MINUTES OF THE FINANCE & GOVERNANCE COMMITTEE

Date: Thursday 8 October 2026

Time: 7.00pm

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

Members present:

Cllr Faiza Rizvi (Chair)
Cllr Elliot Costa

Cllr Celina Jefcoate (Vice Chair)
Cllr Tosin Amuludun

Officers present:

Clerk to the Council: Jason Selvarajah MSc

Responsible Finance Officer: Olga Linkeviciene

Members of the press and public are invited to attend this meeting. Members of the Public and Councillors are 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 may take place.

Councillors are 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

1. FG032/26- APOLOGIES FOR ABSENCE

Apologies for absence were received from Cllr E Skingsley.

It was **RESOLVED** to approve apologies for absence.

2. FG033/26- ANY OTHER ABSENCE

None.

3. FG034/26- DECLARATIONS OF INTEREST

None.

4. FG035/26- MINUTES

Members **APPROVED** the minutes of the previous meeting held 9 July 2026 as a true and accurate record **(Appendix 1)**

5. FG036/26- PUBLIC PARTICIPATION

None.

6. FG037/26- FINANCIAL TRANSACTIONS AND BANK RECONCILIATIONS

The Committee received and considered the Responsible Financial Officer's Summary Report for the period ending **30 September 2026**.

Members were advised that the Council's combined bank and cash balances stood at approximately £653,510 as at 30 September 2026, comprising both General Reserves and Earmarked Reserves. The Committee noted that additional insurance income received during the period had been allocated to the appropriate earmarked reserves and that compensation of £800 had been received from Castle Water in respect of disruption to the water supply at the Gravel Lane Allotments.

The Committee noted the continued strengthening of the Council's financial position, ongoing improvements in financial management and record keeping, and the strong performance of the cemetery operation, which continued to generate a surplus for the Council.

Having considered the supporting financial reports and documentation:

RESOLVED:

1. That the Summary Report of the Responsible Financial Officer **(Appendix 2)** be approved.
2. That the proposed payments for October 2026 **(Appendix 3)** be approved.
3. That the card payments for September 2026 **(Appendix 4)** be approved.
4. That the bank reconciliation as at 30 September 2026 **(Appendix 5)** be approved.
5. That the report detailing salary, superannuation and tax payments due for payment on 9 October 2026 **(Appendix 6)** be approved.
6. That the Cemetery Activities Report to 30 September 2026 **(Appendix 7)** be noted.

In considering the Cemetery Activities Report, discussion took place regarding cemetery income streams, available burial capacity, grave renewal procedures and longer-term financial planning for the service.

The Committee noted:

- Projected future cemetery income of approximately £487,000, inclusive of grave digging fees and associated charges.
- The continued programme of work to improve cemetery administration and records management.
- Progress made in strengthening financial and operational controls through the implementation of the Scribe management system.
- The retention of both digital and manual records to support audit, compliance and operational requirements.
- The potential benefits of introducing automated renewal reminders and notification systems.

Members acknowledged the positive financial performance of the cemetery service and noted that ongoing improvements to financial controls, administrative processes and records management were having a beneficial impact on service delivery.

The Committee further agreed that cemetery fees, charges and grave digging costs should be reviewed in greater detail before any amendment or recommendation is submitted to Full Council.

RESOLVED: That the Cemetery Activities Report be noted and that further work be undertaken in relation to cemetery fee calculations and future charging structures, with a report to be presented to Full Council at a future meeting for consideration.

7. FG038/26- FINANCIAL REGULATION 5.15 EXPENDITURE

As per Financial Regulations 5.15, Individual purchases within an agreed budget for that type of expenditure may be authorised by the Clerk or RFO, under delegated authority, for any items below £1,000 excluding VAT. Such authorisation must be supported by a minute (in the case of council or committee decisions) or other auditable evidence trail.

The Committee reviewed expenditure authorised under Financial Regulation 5.15 for the period to 2 October 2026 **(Appendix 8)**

RESOLVED: That the expenditure authorised under delegated powers be approved.

8. FG039/26- Q2 REPORT- SPEND AND INCOME TO DATE

The Responsible Financial Officer presented the Quarter 2 monitoring report **(Appendix 9)**

Members reviewed income and expenditure against budget and discussed the treatment of reserves at the financial year-end.

The Committee noted the importance of maintaining General Reserves within the Council's agreed range of between three and twelve months' expenditure, whilst utilising Earmarked Reserves where appropriate to ensure accurate financial reporting and transparency for audit purposes.

RESOLVED: That the Quarter 2 report be received and noted

9. FG040/26- FINANCE OFFICER'S REPORT

The Committee received and considered the Responsible Financial Officer's report relating to internal audit arrangements, the forthcoming introduction of Digital AGAR, payroll administration matters, cemetery accounting adjustments, and the Council's treasury management and investment arrangements **(Appendix 10)**

Members were advised that the interim internal audit for the 2026/27 financial year would be undertaken on 12 November 2026.

The Committee noted the planned introduction of the Digital AGAR submission process and the benefits associated with early adoption, including improved validation, reduced administrative burden, enhanced security measures and an incentive payment equivalent to the Council's audit fee. Members were advised that digital submission would become mandatory from the 2028/29 financial year.

The Committee considered a proposal to permanently amend payroll processing timescales to align with a revised monthly pay date and noted the renewal of the MHR Managed Payroll Service for a further twelve-month period at a cost of £130.11.

The Committee further noted adjustments to cemetery accounting records relating to the cancellation and transfer of grave ownership transactions. Members were advised that a total of £2,038 had been transferred from the Preservation of Chigwell Fund Earmarked Reserve to ensure that current year cemetery income figures remained accurate and were not distorted by historic transactions.

The Responsible Financial Officer presented a detailed fund flow and investment plan for the next six months. Members noted that balances currently held with Cambridge Building Society, Charity Bank and Virgin Money exceeded the Council's preferred protection threshold and considered proposals to redistribute funds, open additional accounts, close underutilised accounts and maximise investment returns whilst maintaining appropriate levels of financial security and liquidity.

Following consideration of the report and supporting information:

RECOMMENDED TO FULL COUNCIL:

1. That the interim internal audit arrangements for 2026/27 be noted.
2. That the Council adopts the Digital AGAR process for the 2026/27 Annual Governance and Accountability Return and participates in the early implementation programme.
3. That the proposed payroll processing timetable and permanent change to payroll administration arrangements be approved.
4. That the renewal of the MHR Managed Payroll Service for a further twelve-month period at a cost of £130.11 be approved.

5. That the cemetery accounting adjustments relating to the cancellation and transfer of grave ownership transactions, together with the transfer of £2,038 from the Preservation of Chigwell Fund Earmarked Reserve, be noted.
6. That the Treasury Management and Investment Plan, including the proposed transfers of funds, opening and closure of accounts, and investment arrangements detailed within the RFO's report, be approved.
7. That Full Council considers the recommendations of the Finance and Governance Committee and determines the final course of action at its next meeting.

10. FG041/26- RESIGNATION OF COUNCILLOR AND GOVERNANCE CONCERNS RAISED

The Committee considered the report of the Clerk (**Appendix 11**) regarding the resignation of a former councillor and subsequent comments published on a local social media platform concerning Council business.

Members noted that a statement had already been issued on behalf of the Council in response to media enquiries. The Committee discussed the importance of maintaining public confidence in the Council's governance arrangements, supporting Council officers and ensuring that information relating to Council business is accurate and appropriately evidenced.

RESOLVED:

1. That the report be received and noted.
2. That the Committee supports the response already issued on behalf of the Council.
3. That the Clerk be authorised to undertake any enquiries considered necessary to establish the relevant facts surrounding the matter.
4. That should further information emerge which requires clarification of the Council's position, a factual statement be prepared for consideration.
5. That the Committee reaffirms its commitment to high standards of governance, conduct and professionalism.

11. FG042/26- UPDATE FROM THE CLERK

The Committee received the Clerk's report (**Appendix 12**) and noted the update regarding the casual vacancy in the Chigwell Row Ward. Members were advised that the statutory notice period would expire on 16 October 2026, after which the Council would be informed whether an election had been requested or whether the vacancy could be filled by co-option.

Members also considered the potential benefits and implications of preparing a Neighbourhood Plan for Chigwell. It was noted that the preparation of a Neighbourhood Plan would be a significant long-term project requiring substantial financial resources, public consultation and officer support. Members acknowledged the potential advantages of establishing clearer local planning priorities and protecting the character of the parish.

The Committee received an update regarding forthcoming national planning reforms due to take effect on 31 October 2026 and discussed the possible impact on local planning decisions, including a greater number of applications being determined by planning officers rather than planning committees. Members agreed that it would be important to understand the local implications of these changes and continue to submit robust planning responses on behalf of residents.

Members further noted that the Clerk had enrolled on the Certificate in Local Council Administration (CiLCA) qualification and recognised its importance in supporting the Council's governance arrangements and retention of the General Power of Competence.

RESOLVED:

1. That the Clerk's report be received and noted.
2. That the Committee supports, in principle, further exploration of a Neighbourhood Plan for Chigwell.
3. That the Clerk be requested to undertake further research into the costs, timescales and resource implications of preparing a Neighbourhood Plan and report back to a future meeting.
4. That the forthcoming planning reforms and their implications for the Council's planning consultation role be noted.
5. That the Clerk's enrolment on the CiLCA qualification be noted and supported.

12. FG043/26- MATTERS TO BE BROUGHT FORWARD OR FOR DISCUSSION WITH NO DECISION

13. FG044/26- DATE OF THE NEXT MEETING

Agreed by Full Council as Thursday 10 December 2026

14. FG045/26- EXCLUSION OF THE PUBLIC AND THE PRESS

If the agenda contains items where the public interest in maintaining confidentiality may outweigh the public interest in the item being made public, to consider the following motion proposed by the Chair:

“That the public and the press be excluded from the meeting, the Council believing that publicity would be prejudicial to the public interest by reason of the confidential nature of the business about to be discussed.”

15. FG046/26- CEMETERY GOVERNANCE REVIEW AND HISTORICAL RECORDS INVESTIGATION REPORT (CONFIDENTIAL- EXEMPT INFORMATION)

The Committee considered the confidential report of the Clerk (**Confidential Appendix 1**) regarding cemetery governance and records management.

Members noted the progress made in reviewing historical records, implementing governance improvements and strengthening operational controls within the cemetery service.

RESOLVED:

1. That the report be received and noted.
2. That officers continue the review and regularisation of cemetery records where required.
3. That implementation of the Cemetery Action Plan and associated governance improvements continue.
4. That no independent external review be commissioned at this stage.
5. That any related staffing or employment matters continue to be managed through the appropriate Council procedures.

The Chair noted that the meeting had exceeded its scheduled duration.

RESOLVED: That, in accordance with Section 3 (Meetings Generally) of the Council's Standing Orders, the meeting be extended by up to 30 minutes to enable the remaining business on the agenda to be concluded.

16. FG047/26- STAFFING UPDATE (CONFIDENTIAL- EXEMPT INFORMATION)

The Committee considered the confidential report of the Clerk (**Confidential Appendix 2**) regarding staffing, workforce management and employment matters.

Members received an update on ongoing confidential staffing matters and noted the advice received from external professional advisers. The Committee discussed the need to manage these matters fairly, sensitively and in accordance with the Council's policies and procedures.

Members also considered workforce management matters, staff development updates and governance arrangements relating to employment references.

RESOLVED:

1. That the report be received and noted.
2. That the current position regarding ongoing staffing matters be noted.
3. That the advice received and proposed management approach be noted.
4. That workforce management and staff development updates be noted.
5. That the Clerk issue guidance to councillors and staff regarding the provision of employment references on behalf of the Council.
6. That officers continue to manage staffing matters in accordance with the Council's employment procedures, professional advice and relevant legislation.
7. That the Committee records its appreciation for the continued efforts of officers in maintaining service delivery.

**17. FG048/26- STAFFING MATTERS: ADDITIONAL OFFICER RESPONSIBILITIES
(CONFIDENTIAL - EXEMPT INFORMATION)**

The Committee considered the confidential report of the Clerk (**Confidential Appendix 3**) regarding staffing and operational matters.

Members noted the report and discussed service delivery arrangements and workforce capacity.

RESOLVED:

1. That the report be received and noted.
2. That the current operational arrangements be noted.
3. That the Committee records its appreciation for the efforts of officers in maintaining service delivery.
4. That the Clerk be authorised to bring forward any further recommendations, if required, for consideration by Council.

Notes on Declarations of Interest

Members with a disclosable pecuniary interest in an item should withdraw from the room while that item is being considered. Members should also leave the room if their continued presence is not compatible with the Council's Code of Conduct or the Seven Principles of Public Life.

The disclosure must include the nature of the interest. If you become aware during meeting of an interest that has not been disclosed under this item, you must immediately disclose it. You may remain in the meeting and take part fully in discussion and voting unless the interest is prejudicial.

A personal interest is prejudicial if a member of the public with knowledge of the relevant facts would reasonably regard it as so significant that it is likely to prejudice your judgement of the public interest and it relates to a financial or regulatory matter.

It is not practical to offer detailed advice during the meeting on whether a personal interest should be declared, or whether a personal interest should be regarded as a Disclosable Pecuniary Interest. Members are advised to seek the advice of the Monitoring Officer well before the meeting if needed.