

Chigwell Parish Council
Summary of Income & Expenditure 2022-2023
All Cost Centres and Codes (Between 01/04/2022 and 31/03/2023)

A. A - General Income

Code	Title	Income			Expenditure			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
1	Precept	294,557.00	294,557.00					(0%)
SUB TOTAL		294,557.00	294,557.00					(0%)

A. B - Other Income

Code	Title	Income			Expenditure			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
2	Bank Interest	75.00	1,222.18	1,147.18				1,147.18 (1529%)
3	Photocopy/fax income		6.40	6.40				6.40 (N/A)
4	Miscellaneous		60.00	60.00				60.00 (N/A)
87	Telecomms Mast income	3,000.00	6,000.00	3,000.00				3,000.00 (100%)
164	VAT refunded							(N/A)
SUB TOTAL		3,075.00	7,288.58	4,213.58				4,213.58 (N/A)

A. C - Cemetery Income

Code	Title	Income			Expenditure			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
80	Memorial Fees	500.00	3,812.00	3,312.00	500.00		500.00	3,812.00 (381%)
81	Burial Fees	46,000.00	53,600.00	7,600.00				7,600.00 (16%)
82	Burial Plot Fees	44,000.00	38,185.00	-5,815.00				-5,815.00 (-13%)
83	Dedications		470.00	470.00				470.00 (N/A)
84	Memorial Bench Fees	1,300.00	1,472.00	172.00				172.00 (13%)
85	Transfer - Exclusive Rights	1,200.00	800.00	-400.00				-400.00 (-33%)
86	C&OS Misc. Income	2,000.00		-2,000.00				-2,000.00 (-100%)
165	Garden of Remembrance - Dedications		140.00	140.00				140.00 (N/A)
167	C Cremated remains Extended lease		250.00	250.00				250.00 (N/A)
SUB TOTAL		95,000.00	98,729.00	3,729.00	500.00		500.00	4,229.00 (N/A)

A. D - Allotments Income

Code	Title	Income			Expenditure			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
46	CPC - Gravel Lane Rent	1,660.00	1,113.49	-546.51				-546.51 (-32%)
168	CPC Limes Farm Rent		-4.49	-4.49				-4.49 (N/A)
SUB TOTAL		1,660.00	1,109.00	-551.00				-551.00 (N/A)

A. E - Hire of Parish Hall Income

Code	Title	Income			Expenditure			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
60	VH Income - regular	20,000.00	7,170.00	-12,830.00				-12,830.00 (-64%)
61	VH Income - casual	5,000.00	11,105.00	6,105.00				6,105.00 (122%)
163	Community Hall		684.00	684.00				684.00 (N/A)
166	VH Income - Recovery damage		170.00	170.00				170.00 (N/A)
SUB TOTAL		25,000.00	19,129.00	-5,871.00				-5,871.00 (N/A)

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C. Admin - Premises Costs

Code	Title	Income			Expenditure			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
11	A-Non-Domestic Rate				10,000.00	9,855.25	144.75	144.75 (1%)
12	A-Heating / Gas				900.00	493.50	406.50	406.50 (45%)
13	A-Electricity				1,000.00	1,076.50	-76.50	-76.50 (-7%)
14	A-Water				175.00	118.34	56.66	56.66 (32%)
15	A-Waste Disposal				750.00	749.68	0.32	0.32 (0%)
16	A-Property Maintenance				2,000.00	7,538.83	-5,538.83	-5,538.83 (-276%)
17	A-Cleaning materials/services				10,000.00	315.34	9,684.66	9,684.66 (96%)
26	A-Security				1,300.00	689.86	610.14	610.14 (46%)
SUB TOTAL					26,125.00	20,837.30	5,287.70	5,287.70 (96%)

D. Admin - Office & IT Costs

Code	Title	Income			Expenditure			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
18	Stationery				600.00	564.84	35.16	35.16 (5%)
19	Postage				400.00	390.45	9.55	9.55 (2%)
20	Photocopying costs				1,500.00	2,479.06	-979.06	-979.06 (-65%)
21	Telephone & Broadband				3,500.00	4,039.68	-539.68	-539.68 (-15%)
22	Mobile comms				330.00	364.69	-34.69	-34.69 (-10%)
23	IT Services				2,000.00	3,541.73	-1,541.73	-1,541.73 (-77%)
24	IT-Equipment Maintenance				1,200.00	877.85	322.15	322.15 (26%)
25	IT-Equipment Purchases				250.00	78.60	171.40	171.40 (68%)
41	Licences /Office & IT				2,000.00	1,824.29	175.71	175.71 (8%)
SUB TOTAL					11,780.00	14,161.19	-2,381.19	-2,381.19 (8%)

E. Admin - Communications C

Code	Title	Income			Expenditure			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
27	Website Costs				2,500.00	2,600.00	-100.00	-100.00 (-4%)
28	Social Media				2,500.00	1,890.00	610.00	610.00 (24%)
29	Parish Magazine				1,000.00	1,075.00	-75.00	-75.00 (-7%)
30	Leaflets							(N/A)
174	Magazine Distribution					625.00	-625.00	-625.00 (N/A)
SUB TOTAL					6,000.00	6,190.00	-190.00	-190.00 (N/A)

F. Finance and Governance C

Code	Title	Income			Expenditure			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
31	Internal Audit				1,500.00	715.00	785.00	785.00 (52%)
32	External Audit				1,900.00	935.00	965.00	965.00 (50%)
33	Internal Control							(N/A)
34	Accounting Software fees				2,000.00	4,025.00	-2,025.00	-2,025.00 (-101%)
35	Accounting Services							(N/A)
SUB TOTAL					5,400.00	5,675.00	-275.00	-275.00 (N/A)

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G. Admin - Other Costs

Code	Title	Income			Expenditure			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
36	A-Insurance Zurich				4,700.00	7,568.48	-2,868.48	-2,868.48 (-61%)
37	A-Legal & Professional Fees				1,000.00	8,923.57	-7,923.57	-7,923.57 (-792%)
38	Bank charges				450.00	387.85	62.15	62.15 (13%)
39	General Expenses				1,000.00	987.82	12.18	12.18 (1%)
40	Sundry Expenses/Not in use							(N/A)
42	Annual Subscriptions				1,700.00	2,105.91	-405.91	-405.91 (-23%)
59	Elections				5,000.00		5,000.00	5,000.00 (100%)
124	Purchase plan							(N/A)
SUB TOTAL					13,850.00	19,973.63	-6,123.63	-6,123.63 (N/A)

H. Planning Costs

Code	Title	Income			Expenditure			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
43	Planning-Professional Fees							(N/A)
44	Other Planning Costs				500.00		500.00	500.00 (100%)
159	Planning- Sub-contractor							(N/A)
SUB TOTAL					500.00		500.00	500.00 (N/A)

I. Village Plan Costs

Code	Title	Income			Expenditure			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
45	VP-General costs				2,000.00		2,000.00	2,000.00 (100%)
SUB TOTAL					2,000.00		2,000.00	2,000.00 (100%)

J. Envir - Allotments Costs

Code	Title	Income			Expenditure			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
47	Allotments Maintenance				1,000.00	325.00	675.00	675.00 (67%)
48	Allotments Security				100.00	27.48	72.52	72.52 (72%)
49	Allotments Water				100.00	491.44	-391.44	-391.44 (-391%)
50	Allotments Waste Disposal				500.00		500.00	500.00 (100%)
51	Allotments - Other Expenditure				250.00		250.00	250.00 (100%)
52	Allotments - Tree Maintenance				750.00		750.00	750.00 (100%)
53	Allotments - Misc. Expenditure							(N/A)
SUB TOTAL					2,700.00	843.92	1,856.08	1,856.08 (N/A)

K. Envir - Highways Costs

Code	Title	Income			Expenditure			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
54	HW Equipment purchase							(N/A)
55	HW CCTV				7,000.00	642.00	6,358.00	6,358.00 (90%)
56	HW Street Lighting				39,000.00	22,667.45	16,332.55	16,332.55 (41%)
57	HW Street Furniture				2,000.00	-1,761.00	3,761.00	3,761.00 (188%)
79	HW Community Bus (consult/dispc				300.00		300.00	300.00 (100%)

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131 HW Waste Disposal	500.00		500.00	500.00 (100%)
135 HW-Vehicle activated signs	5,000.00	549.00	4,451.00	4,451.00 (89%)
136 HW-Cycle parking	5,000.00		5,000.00	5,000.00 (100%)
138 HW Bus stop maintenance	10,000.00		10,000.00	10,000.00 (100%)

SUB TOTAL	68,800.00	22,097.45	46,702.55	46,702.55 (N/A)
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L. Victory Hall Costs

Code	Title	Income			Expenditure			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
63	VH Maintenance				25,000.00	10,306.78	14,693.22	14,693.22 (58%)
64	VH Consumables/not in use							(N/A)
65	VH Security				1,000.00	-447.50	1,447.50	1,447.50 (144%)
66	VH Misc. Expenses				500.00	83.32	416.68	416.68 (83%)
67	VH Non-Domestic Rate				6,500.00	6,487.00	13.00	13.00 (0%)
68	VH Utilities/Electricity				5,000.00	3,858.11	1,141.89	1,141.89 (22%)
69	VH waste disposal				1,000.00	1,315.06	-315.06	-315.06 (-31%)
70	VH Legal/Prof Fees				5,000.00		5,000.00	5,000.00 (100%)
172	VH-Water					454.93	-454.93	-454.93 (N/A)
173	VH-Heating					3,500.41	-3,500.41	-3,500.41 (N/A)
179	VH/Club Cleaning materials/servic							(N/A)
SUB TOTAL					44,000.00	25,558.11	18,441.89	18,441.89 (N/A)

M. Grants & Donations

Code	Title	Income			Expenditure			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
71	s137 -1972 LGA							(N/A)
72	s106 Expenditure							(N/A)
73	Other grants/Community grants				25,000.00	8,241.20	16,758.80	16,758.80 (67%)
74	CIL Grant Expenditure							(N/A)
75	s19(3) MPA 1976							(N/A)
76	Donations							(N/A)
SUB TOTAL					25,000.00	8,241.20	16,758.80	16,758.80 (N/A)

N. Borrowing costs

Code	Title	Income			Expenditure			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
77	Capital Repayments				4,100.00	3,851.29	248.71	248.71 (6%)
78	Interest Payments				3,700.00	3,851.29	-151.29	-151.29 (-4%)
SUB TOTAL					7,800.00	7,702.58	97.42	97.42 (6%)

O. Community Services Costs

Code	Title	Income			Expenditure			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
123	Specials Constables/Active progra				8,000.00	950.00	7,050.00	7,050.00 (88%)
133	Speedwatch				500.00		500.00	500.00 (100%)
134	Sustrans consult				7,500.00		7,500.00	7,500.00 (100%)
SUB TOTAL					16,000.00	950.00	15,050.00	15,050.00 (88%)

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R. Cemet. & OS - Premises Co

Code	Title	Income			Expenditure			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
96	C&OS Cleaning Materials				100.00	84.95	15.05	15.05 (15%)
97	C&OS Property Maint.				24,000.00	5,134.31	18,865.69	18,865.69 (78%)
98	C&OS Security				2,000.00	180.00	1,820.00	1,820.00 (91%)
100	C&OS General Expenses				300.00	305.40	-5.40	-5.40 (-1%)
101	C&OS Non-Domestic Rate				5,100.00	5,095.80	4.20	4.20 (0%)
SUB TOTAL					31,500.00	10,800.46	20,699.54	20,699.54 (91%)

S. Cemet. & OS - Office/IT Cos

Code	Title	Income			Expenditure			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
92	C&OS Printing /Stationery				100.00	337.33	-237.33	-237.33 (-237%)
93	C&OS Telephones				600.00		600.00	600.00 (100%)
94	C&OS Mobiles Comms				600.00	483.98	116.02	116.02 (19%)
99	C&OS Sundry Expenses				500.00	138.41	361.59	361.59 (72%)
105	C&OS Professional Fees				1,000.00		1,000.00	1,000.00 (100%)
106	C&OS Insurance Vehicle				2,200.00		2,200.00	2,200.00 (100%)
SUB TOTAL					5,000.00	959.72	4,040.28	4,040.28 (72%)

T. Cemet. & OS - Utilities Cost

Code	Title	Income			Expenditure			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
102	C&OS Electricity				3,000.00	4,938.93	-1,938.93	-1,938.93 (-64%)
103	C&OS Water				720.00	358.18	361.82	361.82 (50%)
104	C&OS Waste Disposal				3,200.00	3,915.99	-715.99	-715.99 (-22%)
SUB TOTAL					6,920.00	9,213.10	-2,293.10	-2,293.10 (-64%)

U. Cemet. & OS - Equipment C

Code	Title	Income			Expenditure			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
95	C&OS Protective Equip.				500.00		500.00	500.00 (100%)
107	C&OS Equip. Rental				5,150.00	4,380.00	770.00	770.00 (14%)
108	C&OS Equip. Maintenance				2,000.00	2,034.00	-34.00	-34.00 (-1%)
109	C&OS Equip. Purchase				4,000.00	4,513.84	-513.84	-513.84 (-12%)
118	C&OS GAS /Oil				100.00	2,025.47	-1,925.47	-1,925.47 (-1925%)
SUB TOTAL					11,750.00	12,953.31	-1,203.31	-1,203.31 (-1925%)

V.A - Cemetery Costs

Code	Title	Income			Expenditure			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
139	C Grounds Maintenance				3,000.00	247.92	2,752.08	2,752.08 (91%)
140	C Tree Maintenance				2,000.00	2,250.00	-250.00	-250.00 (-12%)
141	C Tree Purchase				2,000.00		2,000.00	2,000.00 (100%)
142	C Bench purchase				1,000.00	464.58	535.42	535.42 (53%)
143	C-Grave inspection				2,000.00		2,000.00	2,000.00 (100%)

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144 C-Grave maintenance	1,000.00	144.75	855.25	855.25 (85%)
146 C-Construction material	1,000.00	836.87	163.13	163.13 (16%)
147 C-Planting	2,000.00		2,000.00	2,000.00 (100%)
148 C-Sub contractors	5,000.00		5,000.00	5,000.00 (100%)
149 C-Cycle/footpath maintenance	5,000.00		5,000.00	5,000.00 (100%)
SUB TOTAL	24,000.00	3,944.12	20,055.88	20,055.88 (91%)

V.B - Open Space (OS) Costs

Code	Title	Income			Expenditure			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
110	OS Grounds Maintenance				5,000.00	1,170.85	3,829.15	3,829.15 (76%)
111	OS Sub-Contractors				9,000.00		9,000.00	9,000.00 (100%)
112	OS Bench/Tree purchase				5,000.00	1,117.55	3,882.45	3,882.45 (77%)
113	OS Playground Inspections				600.00	507.00	93.00	93.00 (15%)
114	OS Playground Equipment				3,000.00		3,000.00	3,000.00 (100%)
115	OS Fitness equip maintenance Ch				1,500.00	195.00	1,305.00	1,305.00 (87%)
116	OS Tree Maintenance				50,000.00	-4,815.00	54,815.00	54,815.00 (109%)
117	OS Festive Lighting				2,000.00	1,586.25	413.75	413.75 (20%)
119	OS Memorial Purchases				200.00		200.00	200.00 (100%)
122	OS Construction Materials				1,000.00		1,000.00	1,000.00 (100%)
137	OS Planting				5,000.00	1,800.00	3,200.00	3,200.00 (64%)
180	Active programme - Play in the Pa							(N/A)
SUB TOTAL					82,300.00	1,561.65	80,738.35	80,738.35 (N/A)

W. Climate Change Action Cos

Code	Title	Income			Expenditure			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
155	CCA - Consultancy				2,000.00	2,000.00		(0%)
156	CCA - Remediation budget				5,000.00		5,000.00	5,000.00 (100%)
157	CCA - Air quality assessment				6,000.00		6,000.00	6,000.00 (100%)
158	CCA - Re-wilding				7,500.00	603.96	6,896.04	6,896.04 (91%)
SUB TOTAL					20,500.00	2,603.96	17,896.04	17,896.04 (91%)

X. Personnel Costs

Code	Title	Income			Expenditure			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
5	A-Salaries, PAYE & NI				65,000.00	37,230.07	27,769.93	27,769.93 (42%)
6	A-Superannuation				16,000.00	10,355.09	5,644.91	5,644.91 (35%)
7	Cllrs-Training/Courses				2,000.00	1,512.00	488.00	488.00 (24%)
8	A-Travel expenses				200.00	122.40	77.60	77.60 (38%)
9	Chair's Allowance				550.00	1,250.00	-700.00	-700.00 (-127%)
10	Member's Allowance				1,100.00	1,200.00	-100.00	-100.00 (-9%)
58	Advertising/recruitment				2,500.00	211.00	2,289.00	2,289.00 (91%)
62	VH Salaries, PAYE & NI				10,000.00	11,552.69	-1,552.69	-1,552.69 (-15%)
88	C&OS Salaries, PAYE&NI				85,630.00	88,741.16	-3,111.16	-3,111.16 (-3%)
89	C&OS Superannuation				23,370.00	24,357.34	-987.34	-987.34 (-4%)
90	C&OS Training				2,000.00	630.00	1,370.00	1,370.00 (68%)
91	C&OS Travel Expenses				50.00	339.30	-289.30	-289.30 (-578%)
120	Locum/Temp Fees				65,000.00	74,116.25	-9,116.25	-9,116.25 (-14%)
130	A- Training/Courses				2,000.00	45.00	1,955.00	1,955.00 (97%)

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160 Professional Fees	10,000.00	18,020.23	-8,020.23	-8,020.23 (-80%)
161 Staff Welfare	1,000.00	580.75	419.25	419.25 (41%)
162 Councillor training	1,000.00	888.54	111.46	111.46 (11%)
177 HMRC Charges/Fee		104.95	-104.95	-104.95 (N/A)
178 Pension Admin Charge		601.91	-601.91	-601.91 (N/A)
SUB TOTAL	287,400.00	271,858.68	15,541.32	15,541.32 (N/A)

Y. Year-End Adjustments

Code	Title	Income			Expenditure			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
121	Suspense Account							(N/A)
125	Creditors					14,830.03	-14,830.03	-14,830.03 (N/A)
126	Accruals							(N/A)
127	Prepayments							(N/A)
128	Allotments Key Deposit							(N/A)
129	VH Deposit							(N/A)
SUB TOTAL						14,830.03	-14,830.03	-14,830.03 (N/A)

Z. A - Cemet. & OS Projects by

Code	Title	Income			Expenditure			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
132	VH Victory Hall Project				33,500.00	414.61	33,085.39	33,085.39 (98%)
150	COVID memorial - bulb planting				10,000.00	2,731.00	7,269.00	7,269.00 (72%)
151	OS-Remembrance Day decor				2,500.00	985.00	1,515.00	1,515.00 (60%)
152	OS-Festive Lighting Grange Hill				5,000.00	1,680.00	3,320.00	3,320.00 (66%)
153	OS-Festive Lighting Chigwell Row				5,000.00	3,910.42	1,089.58	1,089.58 (21%)
154	OS-Tree Purchase				10,000.00		10,000.00	10,000.00 (100%)
SUB TOTAL					66,000.00	9,721.03	56,278.97	56,278.97 (98%)

Z.B - Cost/Fund for approved I

Code	Title	Income			Expenditure			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
145	C-Fence maintenance				2,000.00		2,000.00	2,000.00 (100%)
169	WARM SPACE 2022/23-CPC				1,000.00	988.31	11.69	11.69 (1%)
170	Christmas Event 2022 project				500.00	204.01	295.99	295.99 (59%)
171	C-Sliding Gates		8,165.90	8,165.90		9,060.00	-9,060.00	-894.10 (N/A)
175	WARM SPACE 2022-23 -EFDC		200.00	200.00		200.00	-200.00	(N/A)
176	WARM SPACE 2022-23 -EALC		400.00	400.00				400.00 (N/A)
SUB TOTAL			8,765.90	8,765.90	3,500.00	10,452.32	-6,952.32	1,813.58 (N/A)

Restated (N/A)

NET TOTAL	419,292.00	429,578.48	10,286.48	769,325.00	481,128.76	288,196.24	298,482.72 (25%)
V.A.T.		72,375.81			36,203.51		
GROSS TOTAL		501,954.29			517,332.27		

Section 3 - External Auditor's Report and Certificate 2022/23

In respect of

CHEGWELL PARISH COUNCIL

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is not a full statutory audit, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it does not provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>.

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with proper practices which:

- summarises the accounting records for the year ended 31 March 2023; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors

2 External auditor's limited assurance opinion 2022/23

(Insert for the matters reported below) In the course of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with proper practices and no other matters have come to our attention requiring us to draw attention to relevant legislation and regulatory requirements having not been met.
(Delete or complete box)

(Continue on a separate sheet if required)

Other matters not affecting our opinion which are due to the attention of the authority

(Continue on a separate sheet if required)

3 External auditor certificate 2022/23

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2023.

(Insert date of completion below)

External Auditor Name

External Auditor Signature

Date

Annual Governance and Accountability Return 2022/23 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 2022/23

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 Practice.
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 2023.
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 2023. 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 2023
 - 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 2022/23

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 2023 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 2022/23**, approved and signed, page 4
- **Section 2 - Accounting Statements 2022/23**, approved and signed, page 5

Not later than 30 September 2023 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 officers 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 'internal 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) 2022/23

- 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 initialed.
- 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 2023.
- 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 Chairman, 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 6 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 in 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 2022) equals the balance brought forward in the current year (Box 1 of 2023).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** not the commencement date for the exercise of public rights of 20 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 2023.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes 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	Has all highlighted boxes been completed by the internal auditor and explained as 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 Chairman at the approval meeting?		
	Has an explanation of significant variances been published where required?		
	Has the bank reconciliation as at 31 March 2023 been reconciled to Box 8?		
Sections 1 and 2	Has an explanation of any difference between Box 7 and Box 8 been provided?		
	Trust funds – have all disclosures been made if the authority is a body corporate or a body managing trusts? NB: do not send trust accounting unless it is relevant.		

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

Annual Internal Audit Report 2022/23

Chigwell Parish Council

www.chigwellparishcouncil.gov.uk

During the financial year ended 31 March 2023, 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 2022/23 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.		✓	See report
E. Expected income was fully received, based on agreed prices, properly recorded and properly 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 the 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 (precepts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debitors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2021/22 AGAR but 'not covered')			✓
L. The authority published the required information on a website/web page 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 2022-23 AGAR period, were public rights in relation to the 2021-22 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the notice act).	✓		
N. The authority has complied with the publication requirements for 2021/22 AGAR (see AGAR Page 7 Guidance Notes).	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee	Yes	No	Not applicable
			✓

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

Date(s) internal audit undertaken


Name of person who carried out the internal audit

08/06/2023

30/01/2023

H. Heras (Heras & Woot)

Signature of person who carried out the internal audit



Date 08/06/2023

*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 2022/23

We acknowledge as the members of

CHISWELL 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 2023, that:

	Agreed			Yes means that this authority:
	Yes	No	N/A	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.				prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including resources designed to prevent and detect fraud and corruption and assessed its effectiveness.				made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We took all reasonable steps to ensure 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 services.				has only placed about it the legal power to do so and has complied with proper practices in doing so.
4. We provided proper opportunities during the year for the exercise of citizens' rights in accordance with the requirements of the Accounts and Audit Regulations.				during the year gave all persons affected the opportunity to express and call questions about this authority's activities.
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.				considered and discussed the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of accounts and of the accounting records and control systems.				arranged for a competent person, independent of the financial control and procedures, to give an objective view on whether internal controls meet the needs of this authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.				supported its auditors through its co-operation, advice and external audit.
8. We considered whether any significant, unforeseen or unexpected 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.				disclosed everything it should have about its accounts during the year including events taking place after the year end if relevant.
9. For local authorities only: have been involved in a challenge, in a capacity as the role assigned under the discharge of our accountability responsibilities for the financials, including financial reporting and, if required, independent evaluation, audit.	Yes	No	N/A	has met all of its responsibilities under the Act and, as a body corporate, it is a body managing public funds of a local authority.

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:

26/06/2023

and recorded as minute reference:

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

Chairman:

Clerk:

www.chiswellparishcouncil.gov.uk

Section 2 – Accounting Statements 2022/23 for

CHIGWELL PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	637,061	646,171	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to line 7 of previous year.
2. (+) Precept or Rates and Levies	290,801	294,557	Total amount of precept (or for RDBs rules and levies) received or receivable in the year. Exclude any grants received.
3. (-) Total other receipts	125,020	135,021	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	188,111	172,236	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuity and redundancy payments.
5. (-) Loans 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	210,898	301,190	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (x) Balances carried forward	646,171	594,620	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	606,928	640,252	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	2,909,458	2,948,595	The value of all the property the authority owns – if it made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	82,906	78,858	The outstanding capital balance as at 31 March of all loans from third parties (including PMLB).

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 do not include any Trust transactions.

I certify that for the year ended 31 March 2023 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 Practice and present fairly the financial position of this authority.

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

Date

06/05/2023

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

26/05/2023

as recorded in minute reference:

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

Section 3 – External Auditor's Report and Certificate 2022/23

In respect of

CHIGWELL PARISH COUNCIL

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a limited assurance review is set out by the National Audit Office (NAO). A limited assurance review is not a full statutory audit, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it does not provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practiceguidance-and-information-for-auditors/>.

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with Proper Practices which:

- summarises the accounting records for the year ended 31 March 2023; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor's limited assurance opinion 2022/23

(Except for the matters reported herein) on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (Delete as appropriate)

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority

(continue on a separate sheet if required)

3 External auditor certificate 2022/23

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2023.

*We do not certify completion because:

External Auditor Name

External Auditor Signature

Date

Chigwell Parish Council
Annual Return

Accounts for Year from 01/04/2022 to 31/03/2023

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	Last Year £	This Year £
1	Balances brought fwd	637061	646171
2	Annual precept	290801	294557
3	Total other receipts	125020	135021
4	Staff Costs	188111	172236
5	Loan interest/capital repayments	7703	7703
6	Total other payments	210898	301190
7	Balances carried forward	646171	594620
8	Total Cash and Short Term Investments	606928	640252
9	Total Fixed Assets and Long Term Investments	2909498	2948595
10	Total Borrowings	82906	78658

HEELIS LODGE

Internal Audit Report for Chigwell Parish Council – 2022/2023

The following Internal Audit was carried out on the adequacy of systems of control and should be read in conjunction with the **Interim Internal Audit report dated 30/1/2023**. The following recommendations/comments have been made:

Income: £429,578.48 Expenditure: £481,128.76 Reserves: £594,620.29

AGAR Completion:

Section One: No – draft figures available

Section Two: No

Annual Internal Audit Report 2022/2023: Yes

Certificate of Exemption: No

Financial regulations

Standing Orders and Financial Regulations

Tenders

Appropriate payment controls including acting within the legal framework with reference to council minutes

Identifying VAT payments and reclamation

Cheque books, paying in books and other relevant documents

Standing Orders in place: Yes

Reviewed: 26/1/2023 (Ref: 8/23.a)

Financial Regulations in place: Yes

Reviewed: 26/1/2023 (Ref: 8/23.c)

VAT reclaimed during the year: Yes Registered: No

1/1/2023 – 31/1/2023 £8,299.78 Submitted: 10/5/2023

1/10/2022 – 31/12/2022 £11,494.96 Submitted: 3/1/2023

1/7/2022 – 30/9/2022 £8,045.47 Submitted: 21/10/2022

1/4/2022 – 30/6/2022 £8,405.62 Submitted: 4/7/2022

1/4/2021 – 31/3/2022 £29,197.10 Submitted: 21/6/2022

Terms of Reference are in place for committees (Ref: 26/1/2023 – item 8/23.e).

VAT has been reclaimed for 2021-2022 and thereafter, quarterly during 2022-2023.

Contact details : 1 Hembling Terrace, Mill Lane, Suffolk, IP13 0PP

Tel: 07732 681125

Email: heelisandlodge@gmail.com

Heather Heelis Dip HE Local Policy FILCM

Lynne Lodge Dip HE Local Policy

Risk Assessment

Appropriate procedures in place for the activities of the council
Compliance with Data Protection regulations

Insurance was in place for the year of audit. The Risk Register was reviewed at a meeting held on 11/5/2023 (Ref: 24/23). It is noted that this meets the requirements for 2023-2024 audit.

The Council have satisfactory internal financial controls in place. The Clerk provides financial reports to council meetings. Councillors are provided with information to enable them to make informed decisions.

Bank signatories were reviewed and approved at a meeting held on 26/1/2023 (Ref: 6/23.a & b). The Council further resolved the key contact and application for a multipay card and the opening of a new Barclays accounts.

Fire Risk Assessments are in place for the Parish offices and the Victory Hall.

Transparency

Under the **Transparency code for smaller authorities**, smaller councils with income/expenditure under £25,000 should publish on their website from 1 April 2015:

Smaller Council: No

Website: www.chigwellparishcouncil.gov.uk

Under the requirements of the **Accounts and Audit Regulations 2015 13(2b)** council are required to display AGAR's for the five years 2017-18, 2018-19, 2019-20, 2020-21 and 2021-22 on their website.

The Council have met the publication requirements.

Budgetary controls supporting documents

Verifying the budgetary process with reference to council minutes and

Precept: Increase of 0% (2023-2024) Date: 26/1/2023 (Ref: 6/23)

Precept: £294,557 (2022-2023) Date: N/K

Effective budgetary procedures are in place for 2023-2024. The precept was agreed in full council however the 2023-2024 precept amount has not been minuted. Budget papers are prepared to ensure councillors have sufficient information to make informed decisions and budgets are monitored during the year. Please refer to the Interim Internal Audit report regarding the 2022-2023 precept setting.

Recommendation: *To formally record the precept amount in the minutes, even if there is a 0% increase.*

Income controls

Precept and other income, including credit control mechanisms

All were found to be in order. Income controls were checked and income received and banked cross referenced with the Cash Book and bank statements.

Payroll controls

PAYE and NIC in place where necessary.
Compliance with Inland Revenue procedures
Records relating to contracts of employment

PAYE System in place: Yes
Employer's Reference: 120/C25177
P60s issued: Yes

The Council continue to operate RTI in accordance with HMRC regulations. Charges and credits to the Council account are detailed in the annual statement for 2022-2023 with no outstanding amounts at 31/3/2023.

Supporting paperwork is in place and P60s have been produced as part of the year end process. Eligible employees have joined the nominated pension scheme. An examination was undertaken on a selection of payroll transactions and all was found to be in order.

Asset control

Inspection of asset register and checks on existence of assets
Cross checking on insurance cover

A separate asset register is in place. Values are recorded at cost value/insurance value. The total value of assets are recorded at £2,948,595.29. The figure in the asset register corresponds with the figure in Section 2, Box 9 of the AGAR.

Bank Reconciliation

Regularly completed and cash books reconcile with bank statements

All were in order. Bank Reconciliations have been carried out monthly during the year of audit. The bank statements reconciled with the end of year accounts and bank reconciliations for all accounts.

Bank Balances at 31 March were confirmed as:

HSBC	xxxx4574	£18,178.89
Barclays	xxxx5709	£470.00 *
Cambridge	xxxx6749	£86,164.77
Barclays	xxxx1941	£457,576.47
Unity Trust	xxxx1075	£77,862.35

**It is noted that there is an ongoing investigation into a cheque deposit made into the account that did not reach the account. The figure stated above therefore cannot be cross referenced with a bank statement.*

Reserves

General Reserves are reasonable for the activities of the Council
Earmarked Reserves are identified

The Council have adequate general reserves (£294,621) and have identified the following earmarked reserves moving forward to the 2023-2024 financial year:

<i>EMR – Main Office Refurbishment</i>	<i>£50,000</i>
<i>EMR – Cemetery Premises Refurbishment</i>	<i>£50,000</i>
<i>EMR – Village Hall Premises Refurbishment</i>	<i>£50,000</i>
<i>EMR – Tree Works</i>	<i>£50,000</i>
<i>EMR – Grove Lane Meadow Project</i>	<i>£50,000</i>
<i>EMR – Risk Management</i>	<i>£50,000</i>

Total EMR £300,000

Earmarked Reserves for 2023-2024 were resolved at a meeting held on 26/1/2023 (Ref: 6/23.j).

Year-end procedures

Appropriate accounting procedures are used and can be followed through from working papers to final documents
Verifying sample payments and income
Checking creditors and debtors where appropriate.

End of year accounts are prepared on an Income & Expenditure basis. Creditors and Debtors are identified within the year end accounts.

PWLB – amount outstanding at 31/3/2023: £78,657.75

Internal Audit Procedures

The 2022-2023 Interim Internal Audit report was considered by the Council at a meeting held on 11/5/2023 (Ref: 22/23).

External Audit

The External Auditor's report was considered at a meeting held on 10/1/2023 (Ref: 7/23.k).

The following matters were brought to the attention of the Council:

The AGAR has not been approved in accordance with the Accounts and Audit Regulations 2015:

- Section 2 was not dated by the Responsible Finance Officer; hence it is not possible to verify that this was done before approval

The AGAR does not contain the minute references by the smaller authority for Sections 1 and 2, so it is not possible to determine whether Section 1 was approved prior to Section 2 in accordance with the Accounts and Audit Regulations 2015.

Section 1, Assertion 5 has been incorrectly completed. Whilst a detailed risk register was discussed at the Finance and Governance Committee in November

Contact details : 1 Hembling Terrace, Mill Lane, Suffolk, IP13 0PP

Tel: 07732 681125

Email: heelisandlodge@gmail.com

Heather Heelis Dip HE Local Policy FILCM

Lynne Lodge Dip HE Local Policy

2021, the completed risk assessment has not been formally approved by Full Council during the year.

Other Matters:

In the completion of the Annual Internal Audit Report, and their detailed report, the internal auditor has drawn attention to weaknesses in relation to accounting records, budgetary procedures, and the regularity of bank reconciliations. The smaller authority must ensure that action is taken to address these areas of weakness in a timely manner. This is consistent with the 'No' response to Section 1, Box 1.

The smaller authority should ensure that it has regards to the level of reserves held when considering future precept requests.

PKF 18/10/2022

It is noted that the Council have taken positive action to address the weaknesses identified by the 2021-2022 Internal Auditor and an action points have been agreed (Ref: 10/1/2023 – item 7/23.g).

Additional Comments/Recommendations

- There are no additional comments/recommendations to make in relation to this audit.
- I would like to record my appreciation to the RFO for their assistance during the course of the audit work and the quality of documentation presented for the audit.



Heather Heelis
Heelis & Lodge
8 June 2023

HEELIS LODGE

www.heelisandlodge.co.uk

INVOICE

To:

Chigwell Parish Council
Hainault Road
Chigwell
Essex
IG7 6QZ

Invoice No: HL9363

Date: 8 June 2023

Details	Quantity	Amount (£)	Total (£)
To carry out Year End Internal Audit for Chigwell Parish Council for the year ended 31 March 2023 (£300,001 - £400,000 banding)	1	255.00	255.00
Total			255.00

Please make cheques payable to: Heelis & Lodge

Bank Details: Account 02539349 Sort Code 72-00-00

Terms – 14 days

Thank you.

HEELIS LODGE

Contact details : 1 Hembling Terrace, Mill Lane, Suffolk, IP13 0PP

Tel: 07732 681125

Email: heelisandlodge@gmail.com

Heather Heelis Dip HE Local Policy FILCM

Lynne Lodge Dip HE Local Policy

Smaller authority name: Chigwell Parish Council

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION
OF UNAUDITED ANNUAL GOVERNANCE &
ACCOUNTABILITY RETURN**

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

**Local Audit and Accountability Act 2014 Sections 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)**

NOTICE	NOTES
<p>1. Date of announcement <u>27.06.2023</u> (a)</p> <p>2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.</p> <p>Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2023, these documents will be available on reasonable notice by application to:</p> <p>(b) _____ _____ _____</p> <p>commencing on (c) <u>Wednesday 28 June 2023</u></p> <p>and ending on (d) <u>Tuesday 08 August 2023</u></p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none">• The opportunity to question the appointed auditor about the accounting records; and• The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority. <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2016. The appointed auditor is:</p> <p>PKF Littlejohn LLP (Ref: SBA Team) 15 Westferry Circus Canary Wharf London E14 4HD (ljj@pkfll.com)</p> <p>5. This announcement is made by (e) _____</p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number, email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (a) and (c) must be 30 working days inclusive and must include the first 10 working days of July</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>

LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

Please note that this summary applies to all relevant smaller authorities, including local councils, internal drainage boards and 'other' smaller authorities.

The basic position

The Local Audit and Accountability Act 2014 (the Act) governs the work of auditors appointed to smaller authorities. This summary explains the provisions contained in Sections 26 and 27 of the Act. The Act and the Accounts and Audit Regulations 2015 also cover the duties, responsibilities and rights of smaller authorities, other organisations and the public concerning the accounts being audited.

As a local elector, or an interested person, you have certain legal rights in respect of the accounting records of smaller authorities. As an interested person you can inspect accounting records and related documents. If you are a local government elector for the area to which the accounts relate you can also ask questions about the accounts and object to them. You do not have to pay directly for exercising your rights. However, any resulting costs incurred by the smaller authority form part of its running costs. Therefore, indirectly, local residents pay for the cost of you exercising your rights through their council tax.

The right to inspect the accounting records

Any interested person can inspect the accounting records, which includes but is not limited to local electors. You can inspect the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records. You can copy all, or part, of these records or documents. Your inspection must be about the accounts, or relate to an item in the accounts. You cannot, for example, inspect or copy documents unrelated to the accounts, or that include personal information (Section 26 (6) – (10) of the Act explains what is meant by personal information). You cannot inspect information which is protected by commercial confidentiality. This is information which would prejudice commercial confidentiality if it was released to the public and there is not, set against this, a very strong reason in the public interest why it should nevertheless be disclosed.

When smaller authorities have finished preparing accounts for the financial year and approved them, they must publish them (including on a website). There must be a 30 working day period, called the 'period for the exercise of public rights', during which you can exercise your statutory right to inspect the accounting records. Smaller authorities must tell the public, including advertising this on their website, that the accounting records and related documents are available to inspect. By arrangement you will then have 30 working days to inspect and make copies of the accounting records. You may have to pay a copying charge. The 30 working day period must include a common period of inspection during which all smaller authorities' accounting records are available to inspect. This will be 3-14 July 2023 for 2022/23 accounts. The advertisement must set out the dates of the period for the exercise of public rights, how you can communicate to the smaller authority that you wish to inspect the accounting records and related documents, the name and address of the auditor, and the relevant legislation that governs the inspection of accounts and objections.

The right to ask the auditor questions about the accounting records

You should first ask your smaller authority about the accounting records, since they hold all the details. If you are a local elector, your right to ask questions of the external auditor is enshrined in law. However, while the auditor will answer your questions where possible, they are not always obliged to do so. For example, the question might be better answered by another organisation, require investigation beyond the auditor's remit, or involve disproportionate cost (which is borne by the local taxpayer). Give your smaller authority the opportunity first to explain anything in the accounting records that you are unsure about. If you are not satisfied with their explanation, you can question the external auditor about the accounting records.

The law limits the time available for you formally to ask questions. This must be done in the period for the exercise of public rights, so let the external auditor know your concern as soon as possible. The

advertisement or notice that tells you the accounting records are available to inspect will also give the period for the exercise of public rights during which you may ask the auditor questions, which here means formally asking questions under the Act. You can ask someone to represent you when asking the external auditor questions.

Before you ask the external auditor any questions, inspect the accounting records fully, so you know what they contain. Please remember that you cannot formally ask questions, under the Act, after the end of the period for the exercise of public rights. You may ask your smaller authority other questions about their accounts for any year, at any time. But these are not questions under the Act.

You can ask the external auditor questions about an item in the accounting records for the financial year being audited. However, your right to ask the external auditor questions is limited. The external auditor can only answer 'what' questions, not 'why' questions. The external auditor cannot answer questions about policies, finances, procedures or anything else unless it is directly relevant to an item in the accounting records. Remember that your questions must always be about facts, not opinions. To avoid misunderstanding, we recommend that you always put your questions in writing.

The right to make objections at audit

You have inspected the accounting records and asked your questions of the smaller authority. Now you may wish to object to the accounts on the basis that an item in them is in your view unlawful or there are matters of wider concern arising from the smaller authority's finances. A local government elector can ask the external auditor to apply to the High Court for a declaration that an item of account is unlawful, or to issue a report on matters which are in the public interest. You must tell the external auditor which specific item in the accounts you object to and why you think the item is unlawful, or why you think that a public interest report should be made about it. You must provide the external auditor with the evidence you have to support your objection. Disagreeing with income or spending does not make it unlawful. To object to the accounts you must write to the external auditor stating you want to make an objection, including the information and evidence below and you must send a copy to the smaller authority. The notice must include:

- confirmation that you are an elector in the smaller authority's area;
- why you are objecting to the accounts and the facts on which you rely;
- details of any item in the accounts that you think is unlawful; and
- details of any matter about which you think the external auditor should make a public interest report.

Other than it must be in writing, there is no set format for objecting. You can only ask the external auditor to act within the powers available under the [Local Audit and Accountability Act 2014](#).

A final word

You may not use this 'right to object' to make a personal complaint or claim against your smaller authority. You should take such complaints to your local Citizens' Advice Bureau, local Law Centre or to your solicitor. Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, one of a series of factors the auditor must take into account is the cost that will be involved, they will only continue with the objection if it is in the public interest to do so. They may also decide not to consider an objection if they think that it is frivolous or vexatious, or if it repeats an objection already considered. If you appeal to the courts against an auditor's decision not to apply to the courts for a declaration that an item of account is unlawful, you will have to pay for the action yourself.

For more detailed guidance on public rights and the special powers of auditors, copies of the publication [Local authority accounts: A guide to your rights](#) are available from the NAO website.

If you wish to contact your authority's appointed external auditor please write to the address in paragraph 4 of the *Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return*.

WHAT SMALLER AUTHORITIES NEED TO DO TO ADVERTISE THE PERIOD DURING WHICH ELECTORS AND INTERESTED PERSONS MAY EXERCISE RIGHTS RELATING TO THE ANNUAL ACCOUNTS

The Local Audit and Accountability Act 2014 and the Accounts and Audit Regulations 2015 require that:

- 1) The accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested, during a period of 30 working days set by the smaller authority and including the first 10 working days of July.
- 2) The period referred to in paragraph (1) starts with the day on which the period for the exercise of public rights is treated as having been commenced i.e. the day following the day on which all of the obligations in paragraph (3) below have been fulfilled.
- 3) The responsible financial officer for a relevant authority must, on behalf of that authority, publish **(which must include publication on the authority's website)**
 - a) the Accounting Statements (i.e. Section 2 of either Form 2 or 3, whichever is relevant, of the Annual Governance & Accountability Return (AGAR)), accompanied by:
 - i) a declaration, signed by that officer to the effect that the status of the Accounting Statements are unaudited and that the Accounting Statements as published may be subject to change;
 - ii) the Annual Governance Statement (i.e. Section 1 of either Form 2 or Form 3, whichever is relevant, of the AGAR); and
 - b) a statement that sets out—
 - i) the period for the exercise of public rights;
 - ii) details of the manner in which notice should be given of an intention to inspect the accounting records and other documents;
 - iii) the name and address of the local auditor;
 - iv) the provisions contained in section 26 (inspection of documents etc.) and section 27 (right to make objections at audit) of the Act, as they have effect in relation to the authority in question;

HOW DO YOU DO IT?

- 1) You will meet statutory requirements if you fully and accurately complete the notice of public rights pro forma in this document, and
- 2) Publish **(including publication on the smaller authority's website)** the following documents, the day before the public rights period commences:
 - a) the approved Sections 1 and 2 of either Form 2 or 3, whichever is relevant to your smaller authority, of the AGAR; and
 - b) the completed Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return. Please note that we have pre-completed it with the following suggested dates: Monday 6 June – Friday 14 July 2023. (The latest possible dates that comply with the statutory requirements are Monday 3 July –Friday 11 August 2023); and
 - c) the notes which accompany the Notice (Local authority accounts: a summary of your rights).

3. Grant Application Form

Please return this form digitally if possible. Please complete all sections in black.

Name of Organisation: ...**The Jenna Wilkins Foundation**

Email

Website. ...**www.thejennawilkinsfoundation.com**

Correspondence Address:

Postcode: **IG9 6HT**

Telephone number:: Mobile:

Person Making the Application or behalf of the above organisation:

Name (Mr/Mrs/Miss/Ms):

Position: **Trustee & Founder**

Address: ...**As above**.....

Postcode:

Email

Telephone number: Mobile:

Preferred method of contact, please tick appropriate box

Tel: [] E-Mail: x

1. When was your organisation formed? ...4th January 2021.....

2. What does your organisation do? The Foundation was set up to continue the good work that Jenna Wilkins carried out for children with special educational needs and women with cancer.

Jenna was diagnosed with breast cancer shortly after her 21st birthday and during her last year at university. The treatment that followed was gruelling. She lost so much to cancer but never her sparkle. She was a warrior. A diva. A diamond. She lived her life to the full and never allowed cancer to define the person she was. Eventually, she paid the ultimate price and lost her life. She was just 25 years old

The Best that you can be

Jenna worked with children with special educational needs and was about to commence her teacher training. She loved her work and the pupils she supported.

Beauty from Within

Jenna was a beautiful soul inside and out. How she looked was important to her. She'd never leave the house without her lashes and her lip gloss! To earn some extra money she trained to be a make up artist and provided free make up and hair/wig styling for those diagnosed with cancer. She was an ambassador for Look Good Feel Better, a charity supporting women with cancer.

Our charity does two things. We support children with special educational needs and those who have experienced trauma or loss to be the best that they can be. We also provide luxury pamper packs to anyone facing or caring for someone who is facing a cancer journey.

3. Organisation website address:

www.thejennawilkinsfoundation.com

4. Is your organisation a registered charity? (Delete as appropriate) Yes

State Registered Charity Number: ...1193526.....

5. Is your organisation part of, or affiliated to, any national organisation? No

If yes please give details:

.....

6. How often and where does your organisation meet?

The trustees meet every quarter and the fund raising committee meet bi-monthly.

7. If premises are rented what is the approximate annual cost? N/A

8. What are your present charges/subscriptions/fees? N/A

9. Briefly describe the project or purpose for which you require a grant and how the project or purpose will benefit the community or residents of Chigwell.

Our vision is ambitious:

The Best that you can be

We plan to have Jen's Dens in schools across London and Essex. Jen's Den is a safe space for children who have experienced trauma or loss. We supply qualified counsellors to work with the children in the Den to help them overcome their issues and not take them into adulthood. Olive, a very sleepy therapy dog is also there to provide encouragement to the children. Feedback has been overwhelming and the children love the room and especially the teepee that allows them to feel safe. Each room is unique but our ethos is that we will provide nurture from nature. The room at Alderton Primary school has an enchanted garden theme. The room we are working on now at Chigwell Row Infant School will have a woodland theme with enormous butterflies adorning the walls as well as sensory toys and equipment to stimulate each child.

10. What areas of Chigwell do your activities cover (e.g. Grange Hill, Chigwell Row, Limes Farm, Chigwell Village?).

.....All areas.....

.....

11. Approximately, how many people do you expect to benefit from this project? It is difficult to predict but we estimate that on average there are 300 children at any one primary school all of whom will have access to Jen's Den and the services it provides.

12. If possible, please estimate the percentage of these that may be Chigwell residents : The children from Limes Farm, Chigwell Row, West Hatch High School, Chigwell Primary, Coppice Primary school will live within the catchment areas.

13. Age Group. 0-25 ☒ 26-49 ☐ 50+ ☐ All ages ☐

Special or minority groups (please specify

Our Foundation support children with special educational needs

How do you think your application matches the Parish Council Grants Policy?

Our application matches the Parish Council Grants Policy because it promotes well being within the community. Our services are specifically for children (and also women with cancer) but there is a positive impact on others within the community. For example, we are working with Chigwell Row school who have been placed into special measures. This is obviously not an ideal situation and its impact goes beyond the school itself. Parents are impacted, children obviously are but the community is also impacted because it creates a less than satisfactory impression for any new and existing residents. In addition, our services help families who are all impacted by the lack of professional support available for young children who desperately need it. Supporting the well being of those who need is most has a positive impact on all stakeholders rather than just the child.

14. Category under which you would like your application to be considered under?

Chigwell Parish Council Page 8 of 14

Young People	<input checked="" type="checkbox"/>
Older People	<input type="checkbox"/>
Climate Change	<input type="checkbox"/>
Arts and Culture	<input type="checkbox"/>
Sports and Recreation	<input type="checkbox"/>
Enhancing the Environment of Chigwell	<input type="checkbox"/>
Charitable and Advice Organisations	<input type="checkbox"/>
Organisations assisting disabled people	<input type="checkbox"/>
Highways and Transport	<input type="checkbox"/>

15. What is the identified need for your proposal?

We are looking for funding to install Jen's Dens in schools in Chigwell. We have already installed a sensory garden within West Hatch High School for children who have experienced trauma or loss and we are keen to continue with our vision of having a Jen's Den in all schools within our local community.

16. Please summarise the environmental impact of your proposal and your mitigation measures

Our ethos is that we use “nature to nurture” and the environmental impact of our Jen’s Dens is zero. We use local tradesmen and where possible, materials used are sustainable. We use natural products and don’t use plastic or anything that has a negative impact on our community.

17. When do you intend your project to start?

It is our intention that we install a Jen’s Den every three months to schools across our community. We have already started work at Chigwell Row but our next project is likely to be Limes Farm primary school where we understand that there are a number of children who are in need of not just counselling or the services of the Den for those with special needs but we also provide emergency funding to those parents at Christmas who don’t have the means to buy presents for their children. We would be looking to set aside a small fund that ensures all children do not go without at Christmas. We supported a number of children last Christmas and will look to increase our remit into Chigwell this year

18. How will you measure the success of your project?

As a registered charity it is incumbent upon us, and is a requirement of the Charities Commission, that we measure the success of every project we embark upon. We work closely with the head at each school along with the SENs coordinators the counsellor and we require an impact statement to be provided on a three monthly basis. The impact statement tells us how successful the project has been and is measured by the number of children who have benefited from the Den and the improvements that they have seen in the child. IN addition, we supply sensory equipment for children with special needs and, again, we receive impact statements as to the progress of the children as a result of the equipment provided to them It also allows us to improve and act upon comments made in the impact statement.

19. What grant amount are you seeking? (The Council cannot make a determination if the amount is not indicated). £5,000.....

20. What is the total cost of the project for which you are seeking a grant? (Please include budget/costing). £ ...£6,000. We budget £3,000 for the installation of each room with an additional cost of a qualified counsellor whose charge out rate is £180 per day. We pay for one full day’s counselling per week.

21. If you are not applying for the full amount, please specify where the remaining funds will come from:

We will use funds received from fund raising activities.

22. Have you applied for, or do you plan to apply for a grant in respect of this project to any other organisation (including Local Authorities)? No

If yes, please give the following details:

Details of all applications both successful and unsuccessful.

.....
.....
.....

Organisation/body applied to

.....

.....

.....

Purpose of any grants

.....

.....

.....

Successful/Unsuccessful

.....

Amount Received (if money is not yet received but promised please include)

.....

23. Please give details of your organisation's own fund raising efforts.

We run a number of successful fund raising activities and the schools within Epping Forest Schools Trust Partnership ran a "wear what makes you happy" day at all of the schools within the trust raising just under £4,000.. This is an annual event. We are about to launch a coffee campaign where we are highlighting how we can support every child for the cost of a cup of coffee. A flat white costs £3.45. If you can forgo one flat white a month and donate £3.45 to the Foundation then that donation can help us achieve our goals. We set out where the £3.45 will be spent. We also have a number of annual fund raisers which include:

- An annual golf tournament
- Jenna's Brunch. An afternoon tea – we have had a total of 30 lunches so far.
- Great Jen Bake Off
- Marathon participation
- Sunset summer walk

In addition we have products for sale on our website and some local shops stock our bespoke candles and travel coffee cups (environmentally friendly)

24. Please add any supplementary information in support of your application. (Additional literature, leaflets or recent annual reports may be enclosed with the application).

Our website is www.thejennawilkinsfoundation.com which gives a good overview of what we do and we attach to our application our annual report.

25. Have you previously received, or applied for a grant from Chigwell Parish Council? *YES/NO

If YES, please give details of amount(s) and year(s) and purpose:

.....NO.....

.....

.....

26. BANK DETAILS

27. Where did you learn you could apply for a Parish Council grant?

Noticeboard ☐ Website ☐ Social Media ☐ Press ☐ Minutes ☐

Other (please specify)

I wasn't aware that we could apply for a parish council grant and it was one of the parents from Chigwell Row School who suggested we apply.

28. Have you found this application straightforward to complete? *YES/NO

If NO, please let us know of any improvements we can make to assist applicants

The application had to be transferred onto a word document to allow for completion. It was straightforward but perhaps the form could be available in word from outset.

REGISTERED COMPANY NUMBER: CE024911 (England and Wales)
REGISTERED CHARITY NUMBER: 1193526

Report of the Trustees and
Unaudited Financial Statements
for the Period 15 February 2021 to 28 February 2022
for
The Jenna Wilkins Foundation

**Contents of the Financial Statements
for the Period 15 February 2021 to 28 February 2022**

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Independent Examiner's Report	2
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Balance Sheet	4
Notes to the Financial Statements	5 to 6
Detailed Statement of Financial Activities	7

The Jenna Wilkins Foundation

Report of the Trustees for the Period 15 February 2021 to 28 February 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period 15 February 2021 to 28 February 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

INCORPORATION

The charitable company was incorporated on 15 February 2021.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE024911 (England and Wales)

Registered Charity number

1193526

Registered office

10 Holly Close
Buckhurst Hill
Essex
IG9 6HT

Trustees

Ms J Wilkins Chair (appointed 15.2.21)
Ms L O'Hanlon Trustee (appointed 15.2.21)
T Wilkins Trustee (appointed 15.2.21)
Ms A Wieteska Trustee (appointed 15.2.21)

Independent Examiner

Nordens
The Retreat
406 Roding Lane South
Woodford Green
Essex
IG8 8EY

Approved by order of the board of trustees on and signed on its behalf by:

.....
T Wilkins - Trustee

**Independent Examiner's Report to the Trustees of
The Jenna Wilkins Foundation**

Independent examiner's report to the trustees of The Jenna Wilkins Foundation ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the period 15 February 2021 to 28 February 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Lorraine Curtis ACA BFP FCCA
Nordens
The Retreat
406 Roding Lane South
Woodford Green
Essex
IG8 8EY

Date:

The Jenna Wilkins Foundation

**Statement of Financial Activities
for the Period 15 February 2021 to 28 February 2022**

	Notes	Unrestricted fund £
INCOME AND ENDOWMENTS FROM		
Donations and legacies		75,334
Other trading activities	2	7,160
Total		82,494
EXPENDITURE ON		
Raising funds		23,141
Other		3,892
Total		27,033
NET INCOME		55,461
TOTAL FUNDS CARRIED FORWARD		55,461

The notes form part of these financial statements

The Jenna Wilkins Foundation

**Balance Sheet
28 February 2022**

	Notes	Unrestricted fund £
CURRENT ASSETS		
Cash at bank		57,117
CREDITORS		
Amounts falling due within one year	4	(1,656)
NET CURRENT ASSETS		55,461
TOTAL ASSETS LESS CURRENT LIABILITIES		55,461
NET ASSETS		55,461
FUNDS	5	
Unrestricted funds		55,461
TOTAL FUNDS		55,461

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 28 February 2022.

The members have not required the company to obtain an audit of its financial statements for the period ended 28 February 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
T Wilkins - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements
for the Period 15 February 2021 to 28 February 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Voluntary help is not included in the financial statements.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	£
Fundraising events	5,628
Candle sales	1,532
	<hr/>
	7,160
	<hr/>

Notes to the Financial Statements - continued
for the Period 15 February 2021 to 28 February 2022

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 28 February 2022.

Trustees' expenses

There were no trustees' expenses paid for the period ended 28 February 2022.

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Accrued expenses	£ 1,656
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5. MOVEMENT IN FUNDS

	Net movement in funds £	At 28.2.22 £
Unrestricted funds		
General fund	55,461	55,461
TOTAL FUNDS	<u>55,461</u>	<u>55,461</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	82,494	(27,033)	55,461
TOTAL FUNDS	<u>82,494</u>	<u>(27,033)</u>	<u>55,461</u>

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 28 February 2022.

The Jenna Wilkins Foundation

**Detailed Statement of Financial Activities
for the Period 15 February 2021 to 28 February 2022**

£

INCOME AND ENDOWMENTS

Donations and legacies

Donations 75,334

Other trading activities

Fundraising events 5,628

Candle sales 1,532

7,160

Total incoming resources 82,494

EXPENDITURE

Other trading activities

Purchases 5,803

Donations 9,975

Contractors 1,580

Event expenses 3,365

20,723

Support costs

Management

Website costs 703

Subscription 122

Motor, travel and subsistence 281

Postage and stationery 338

Advertising 1,318

Storage 1,351

4,113

Finance

Bank charges 397

Governance costs

Accountancy and legal fees 1,800

Total resources expended 27,033

Net income 55,461



SCHEDULE OF EQUIPMENT, WORK & COSTS TO REPAIR THE EXISTING OUTER BLACK MAIN AUTOMATIC GATES AT CHIGWELL CEMETERY FOR CHIGWELL PARISH COUNCIL, HAINAULT ROAD, CHIGWELL, ESSEX, IG7 6QZ

Prepared for:

Mr Scott Donovan
Superintendent
Chigwell Cemetery
Manor Road
Essex
IG7 5PS

Prepared by:

Mr Stuart King,
Proprietor
Southern Security Systems
4 Whitaker Way
Grayshott
HINDHEAD
Surrey
GU26 6FG

1ST February 2023



Southern Security Systems | 2 Oaklea House, Headley Road, Grayshott, Surrey, GU26 6LG

Tel: 01428 606810 | Web: www.southernss.co.uk

Security Consultants and Designers. Suppliers and installers of the following systems:

CCTV • ACCESS CONTROL • FIRE ALARMS • VOICE ACTIVATION • PUBLIC ADDRESS • DOOR ENTRY • BUILDING PROTECTION • ELECTRONIC SECURITY

Southern Security Systems - Proprietor Stuart King



REPAIRS TO OUTER BLACK MAIN AUTOMATIC GATE

Overview

The equipment and work has been configured following a request from Mr Scott Donovan of Chigwell Cemetery to Mr Stuart King of Southern Security Systems.

Mr King then met Mr Scott Donovan on site and carried out a site survey

SCHEDULE OF EQUIPMENT & WORK

Having overhauled the gates, we found one motor non-operational and the other being worn. We believe this is due to the motor not being powerful enough for these heavy gates and the gate rubbing on the ground. We have freed up the gates and recommend a more powerful Ram.

The systems will comprise of:

Work to Power the Gate

We will remove the existing solar panel and batteries (dead). The price includes the disposal of these solar panel and batteries.

We will install Steel Wired Armoured Cable from the Glasgow Switch some 30/40 metres down the drive. This cable being buried and terminating in the existing cabinet in to two sockets.

Repairs to the Gate

We will supply & install like-for-like equipment:

2 x NICE TO 5024 24-Volt Rams
1 x NICE Controller
2 x Pairs of Photocells

Commissioning

Once installed we will configure the new Controller into the two Rams and Test and Commission.

SCOPE OF WORKS

We will supply, install, cable and test and commission the systems as described

SCHEDULE OF RATES

To carry out the **Scope of Works** the cost will be:

£3,950.00 + VAT

Continues.....

Continued

PAYMENT TERMS

Two-Thirds with Order, Balance on Practical Completion.

Completion is when the system has been installed and is operational. Snagging comes after PC

PROVISIONS

None required except access to a mains supply

The Business Plan

Chigwell Cemetery New Cremated Remains Options

CONCEPT:

Cremations outnumber burials 4 to 1 but Chigwell only do, on average, 15 burials of ashes per year, compared to the 35 average number of burials. The aim of this project would be to create more choice for the people of Chigwell and other boroughs by introducing an option for above ground interment of ashes, which we currently lack, thus preserving burial space and insuring sustainable future use. It will also improve and utilise an underdeveloped area near the compound which is unusable for burials. These new options will also have the effect of increasing income via a lease option that is easily monitored and increase our share of the cremated remains market which we are missing out on.

BACKGROUND:

We currently offer a Garden of Remembrance option which is complicated and difficult to understand with various subsections. It is not a popular option, partly I think because it is not straight forward, the grant of rights is for 7 years but the dedications are for 5, 10, 15 or 20 years. The other option we offer is a Cremated Remains grave for 10 years which can accommodate 8 urns or caskets. We currently do not have a procedure that identifies when the 10 years have lapsed so no income is generated after initial purchase. The same applies to the Garden of Remembrance. A new procedure would require the Council to decide what they want to happen to the memorials if the family decide not to renew.

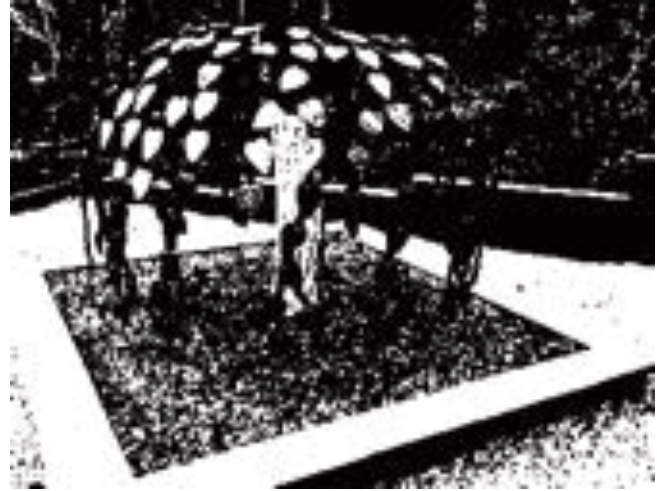
None of the options we currently provide allow the family to remove the cremated remains once interred. I have spoken to families who are very keen to have an option whereby their loved ones cremated remains could remain above ground and, should they move or not wish to renew, the ashes could be returned to them.

PROPOSAL AIMS:

- To provide a circular columbarium which will have 32 individual niches which can accommodate 3 x 3.5 litre urns giving space for 96 urns but with a small footprint of only 6 ft, maximising space and using Cornish granite to minimise our carbon footprint. This option is to meet the needs of those bereaved who do not wish to bury the ashes of their loved ones below ground.



- To provide a memorial tree option whereby ashes can be interred loose in the soil in 3 purpose-built chambers near the tree and memorialised by heart shaped leaves. If the family choose not to renew the lease the leaves could be easily removed and given back to the family, they will have a lasting memorial and we would be freeing up space to lease again. The ashes would not be able to be returned to the family but as the memorial is small and heart shaped it is easily transported and placed in their own garden. This option has also attracted interest from families whose loved ones are not buried in Chigwell but whose memory they would like to honour and remember. As more and more people are looking into their ancestry and finding out there is nothing to commemorate their loved ones, this option is ideal.
- Both the new options would need grounds work to prepare adequate foundations and would then be landscaped.



FINANCIALS:

Sanctum Panorama

Sera Grey Granite/Pink Granite £15,520. + VAT

Inscribed Scotia tablets £99.00 +VAT (80 gilded letters included, thereafter £1.75 per letter)

Price includes installation but does not include foundation to install.

Delivery is £150 + VAT dependant on weight.

If we sold each niche for £2,500 it would generate income of £80,000 this does not include future interment fees or income from future inscriptions

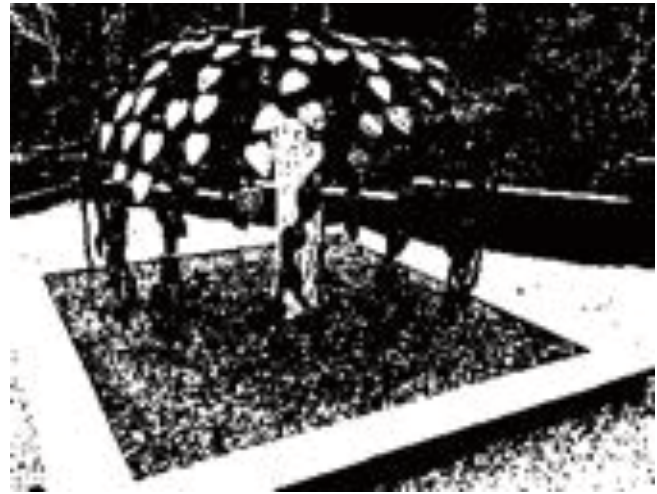
Willow Tree

Grey Granite trunk, 8 corten steel branches and 300 Green Granite leaves £9,995 + VAT

Inscribed Leaf for Willow Tree (silver lettering) £26 + VAT

Installation or foundation is not included and delivery is £150 + VAT dependant on weight

- To provide a memorial tree option whereby ashes can be interred loose in the soil in 3 purpose-built chambers near the tree and memorialised by heart shaped leaves. If the family choose not to renew the lease the leaves could be easily removed and given back to the family, they will have a lasting memorial and we would be freeing up space to lease again. The ashes would not be able to be returned to the family but as the memorial is small and heart shaped it is easily transported and placed in their own garden. This option has also attracted interest from families whose loved ones are not buried in Chigwell but whose memory they would like to honour and remember. As more and more people are looking into their ancestry and finding out there is nothing to commemorate their loved ones, this option is ideal.



Willow Tree

Grey Granite Trunk, 8 Corten Steel Branches and 300 Green Granite Leaves Initial
Price £10745.00 +VAT.

Corten Steel Trunk, 8 Corten Steel Branches and 300 Green Granite Leaves Initial
Price £12375.00 + VAT.

Inscribed Leaf for Mulberry Tree

Green Granite (Silver Lettering) £59.00 +
VAT.

10 Standard Designs

Acorn, Butterfly, Cross, Four Leaf Clover, Heart, Ladybirds

Doves, Feather, Bumblebee, Robin

£22.50

Each + VAT.

Green Glass (Cream Lettering) £81.00 +
VAT.

Ceramic Leaf (Either Shape – Black Lettering) £81.00 +
VAT.

Reclaimed Slate Leaf – Lettered £65.00 +
VAT.