



# SERPENTINE COMMUNITY GARDEN SOCIETY

Serpentine Community Garden Society CIO  
Serpentine Walks, Burlington Road, Buxton, SK17 9AR

## Report of the Trustees 6 April 2023 - 5 April 2024

Registered Charity number - 1188016

Registered office - c/o 39 Park Road, Buxton, SK17 6SQ

Date of registration as a charity - 18 February 2020

### Trustees

Madeline Hall	re-elected	06/04/22	to	05/04/2024
Simon Fussell	re-elected	06/04/22	to	05/04/2024
Pete Brown	re-elected	06/04/22	to	05/04/2024
Carole Garner	re-elected	06/04/22	to	05/04/2024
Derek Bodey	re-elected	06/04/22	to	05/04/2024
Cath Birchall	elected	19 /11/23	to	05/04/2024

### Solicitors

Lovedays Solicitors trading as Brooke-Taylors Solicitors  
4 The Quadrant, Buxton, SK17 6AW

### Bankers

Cooperative Bank

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1. Structure, Governance and Management
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3. Achievement and performance
4. Financial review
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6. Risk Management
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## **1. Structure, Governance and Management**

The Board currently comprises six trustees, all of whom take an active role in organisational development. Further trustees - to a maximum of eleven - are actively sought to contribute expertise and experience. Recruitment is via advertising roles with a description of the key skills, knowledge or experiences being sought and an overview of the role and responsibilities of a trustee. SCGS's own networks and communication channels are used. Succession planning is an element in recruitment. Despite a good increase in volunteers contributing to practical activity, interest in volunteer trustee roles was limited. Additional events and word of mouth promotion with contacts has attracted one further trustee designate and interest from three more people with skills and experience to enrich the group.

The term of office for trustees is three years, renewable for a further three year term. After a break of a year trustees may stand for election for a return to office. For each of the first three years the longest serving trustee will resign, but may stand for a second term's appointment. Madeline Hall is now in the third year of her second term. Simon Fussell is serving the second year of his second term. Carole Garner and Pete Brown are in the first year of their second term. Derek Bodey is serving the second year of his first term. Cath Birchall is serving the first year of her first term.

Trustee meetings continue on the zoom platform, supplemented by ad hoc meetings on site. We continue to work as trustees to improve how we exchange and share information.

The Board of Trustees has sustained practice from its precursor Board of Directors of Serpentine Community Farm CIC, meeting every two months to review finance, projects and activity and to discuss long-term strategy and direction. The business plan approved in January 2020 was reviewed in detail in 2021, informed by appraisal from a financial consultant engaged with support from the Heritage Fund for Culture Recovery. The Management Risk assessment is updated annually. A further review of the Business Plan will be conducted when an Agreement to Lease the dilapidated stone buildings on site is agreed and signed. (Our landlords, High Peak Borough Council, had a target date for completion of April 2024. The timetable has slipped but we are confident that the lease will be signed early in the new financial year.)

## 2. Objectives and Activities

The object of the CIO is to advance the education of the public in the subject of horticulture and horticultural practices.

In addition we aim to:

- teach and learn about sustainable growing practices in the High Peak climate;
- share knowledge with our volunteers and visitors;
- introduce initiatives and practices that support the aim of long term food security;
- build and maintain an environment where all people are welcome, enjoying what they are doing and having social interaction with others.

Our planning year for growing begins before the start of the financial year, and the reporting year for this project. The preparatory three-month period is a key element in successful growing - for plants and people. Activities included:

### January 2023

- Growing Plans discussed, developed and shared electronically and in hard copy at face to face event in Polytunnel 3 (P3).
- Use of Friends of Pavilion Gardens' noticeboard agreed. Opening hours, directions and fliers posted behind glass.

### February 2023

- Seedy Saturday. £140 donations and fresh seeds. 36 visitors. [Transition Buxton](#) mounted a stall and display stand.
- Permission granted by Arboricultural Officer for removal of overhanging willow branches in wild area behind P3.
- Two James Grieve apple trees planted in Compare and Contrast climate change project.
- Heated propagation tray loan system for volunteers introduced. Tomatoes, beans and pot marigolds sown on home windowsills.
- Seed potatoes, shallots and onion sets bought in bulk through Transition Buxton link.
- Wild flower bank on brash and reclaimed soil constructed at edge of old depot.

### March 2023

- Extensive new raised beds constructed and filled in the old depot area.
- Opening four minutes of video celebrating the community garden at the heart of Buxton shared.
- Seed swap box provided in Buxton Methodist Church foyer.
- Replacement entrance gates agreed by trustees and High Peak Borough Council (HPBC) officers - Assets, Compliance, Planning.
- Peak Environmental Services conducted soil analysis survey in old depot area.
- Representatives invited to contribute to Wilder High Peak project workshop.

### April 2023

- Growing Well Programme 2023 started.
- New raised beds constructed. New entrance gate commissioned, approved and installed. Successful Expression of Interest in National Lottery Heritage Fund award.

### May 2023

- [Nature Tots](#) programme launched.

### June 2023

- Family fun days offered on Sundays.
- Give Peas a Chance after school programme offered thanks to support from members and volunteers.
- Open garden for Buxton Garden Trail.
- Stall at Rotary Summer Fair.
- Programme of visits for Serpentine Nursery.
- Social event for volunteers.

### **July 2023**

- Visit from U3A.
- Volunteers install three Little Maids sculpture and lettered pots for the annual Flowerpot Trail.
- Buxton Festival Fringe event - Summer Beano. Venue for Fringe awards ceremony.
- Launch of Well Keepers project (with Arts Council England funding).

### **August 2023**

- Permissions granted for arboriculture work in old depot area.
- Draft plan for initial clearing discussion initiated.
- Construction of 'U' shaped raised bed in old depot area.
- Joined High Peak CVS and Garden Organic (previously Henry Doubleday Association) as members.

### **September 2023**

- Give Peas a Chance video shared.
- Second cohort of Growing Well groups for adult and adults with carers.
- First Growing Well group for primary school children launched in partnership with Burbage School.

### **October 2023**

- Apple Day in the Community Garden.
- Cold frames repaired. Gourd crop left to dry ready for use as bird houses.
- Donation of useful gardening items collected and stored.
- Comfrey plants compressed for feed next year.

### **November 2023**

- Well Keepers Exhibition and craft workshops in Green Man Gallery.
- Well Keepers video shared.
- Climate and Environment Conference in the Pavilion Gardens Octagon. 150+ participants from schools and colleges. SCG volunteers ran three workshops on soil science.
- Drainage improved to P3 entrance threshold and small limestone clippings spread.
- AGM - new trustee appointed.

### **December 2023**

- Christmas event at Thorneycroft (a member's home) raised £750.
- Winter Gathering social event in the Garden.
- Interviews for contracted bookkeeping and accountancy services held.
- Discussion on growing plans initiated. Polytunnels cleaned and sheds tidied.

- Derbyshire libraries purchased six copies of War and Peas, by trustee Madeline Hall, for local history archives.

### January 2024

- Growing Plans discussed, developed and shared electronically and in hard copy at face to face event in P3.
- Funding secured from Levelling Up fund for Community Infrastructure to improve on-site accessibility.
- Agreement to appoint ABS Accountancy, a Buxton based service, on a monthly contract for bookkeeping and accounts. Director of ABS Consultancy volunteered to join trustees and take on the Company Secretary role on a pro-bono basis.
- Potatoes, onions and shallots collected from Transition Chesterfield.

### February 2024

- Seedy Saturday. £160 (and one rupee!) donations and fresh seeds plus £20 in Garden Organic box. 36 visitors.
- Chillis, tomatoes and basil seed planted in heated propagators in P3 and on home windowsills.
- Accessibility Audit completed. Excellent report and recommendations provided.
- Work started on repair and replacement of rotting timber on older raised beds.
- Nature Tots craft activities in Buxton Crescent Heritage Trust Assembly Room.
- Evening presentation to Burbage Gardening Society.

### March 2024

- Netting frame for brassicas in containers installed.
- Strawberry 'wall' installed in suspended pots on security fencing.
- Final draft of long term lease on buildings and land agreed ready for signature by HPBC and trustees.
- Landscaping specification for improved pathway and social space surfaces agreed and offered for contractors to tender.

### Volunteer Hours and Visitor Numbers

	21-22	2022-2023		2023-2024					
		Volunteers and Garden-isers	Visitors	Volunteers and Garden-isers	Visitors	Programme attendance			
						Growing Well	GPaC	Nature tots	Oth-er
<b>April</b>	178	286	-	369.5	35	19		13	19
<b>May</b>	315	532		498.5	81	20	49	15	43
<b>June</b>	335	350.75	30	674.75	98	73	30	31	62
<b>July</b>	288	322.75	215	546	90	53		30	55
<b>August</b>	213	305.75	39	272.5	21	20		27	49
<b>September</b>	270	301.5	22	545	10	44		41	67

	21-22	2022-2023		2023-2024					
<b>October</b>	245	391.5	24	382.5	41	52			13
<b>November</b>	163	260.25		345.5	5	30			4
<b>December</b>	68	124.75		164.5	4	8			10
<b>January</b>	128	179.5	5	154	9				
<b>February</b>	180	242.5		235.75	45				
<b>March</b>	196	233.25	8	257	5				
<b>Total</b>	<b>2075</b>	<b>3530.5</b>	<b>343</b>	<b>4445.5</b>	<b>444</b>	<b>319</b>	<b>79</b>	<b>157</b>	<b>322</b>
<b>Garden- isers</b>		<b>690</b>		<b>690</b>					
					877	Pro- grammes			
<b>Volunteer Total</b>	<b>2075</b>	<b>2840.5</b>	<b>343</b>	<b>3755.5</b>	<b>1321</b>				

### 3. Achievement and performance 2023 / 2024

Volunteers contributed 2,840 (2,184 in 2022-2023) hours over the year in registered attendance on site. In addition unregistered, but highly appreciated, hours were invested off site on administration, publicity, planning and practical gardening enriching cultivation of a range of produce. We thank our team of volunteers for their ongoing commitment. Many go well beyond what is asked of them: supporting events, creating posters and labels, growing at home on windowsills, investing time and thought in the garden and the organisation, supporting our community in Buxton and the High Peak.

#### 3.1 Education

We advance education in the science, art and practice of horticulture. The teaching and learning is not externally accredited but has its foundation in the authoritative gardening and horticultural advice provided by the Royal Horticultural Society. There is a particular focus on organic gardening methods based on the principles of organic gardening promoted by Garden Organic. (We are members of GO and contributors to their Heritage Seed Library.) In an informal setting, we work with volunteers to identify the skills they bring and the knowledge and skills they wish to develop. More formally, we offer regular training workshops and courses to consolidate and extend learning. All ages are covered with interventions modified to meet age and experience and to take in to account such factors as learning or social disabilities.

We promote active use of our facilities by local educational and therapeutic providers. The Growing Well programme is used and valued by local GPs, a local care home provider, a borough-wide team of CVS social prescribers, and a local primary school. Our National Lottery Community Fund award supports continuation and programme development for three years. This was the second year of funding. We look forward to the third and final year and are exploring possibilities for a funding extension to sustain additional activities.

We are making a contribution to citizen science in a number of fields and with different audiences. A long term soil analysis and phytoremediation project supported by HPBC Climate Change and Nature Recovery funding is now in its second year. We support activities in Science Week and Wild Weeks for school children and college students.

### **3.2 Children and Young People**

Formalising the relationship with our partners who work directly with young people (children's nurseries, child minder groups, schools and colleges) through the provision of a range of services and experiences enables the charity to introduce more young people to the site, allowing them to experience not only food growing, cooking and crafts, and all the associated benefits, but being part of a community space that they can feel a part of.

We ran an after school programme staffed by Derbyshire Wildlife Trust tutors supported by volunteers in the summer term 2023. A Nature Tots programme and family fun days are also attracting great interest and healthy numbers. A local nursery school brings groups in weekly through the summer as an element of their curriculum exploring nature.

### **3.3 Culture**

Art and culture remains a developing strand of SCG volunteer interest. We work with locally based voluntary organisations and individual artists. The site is valued by artists as inspiration and as a welcoming space for direct interaction with communities. The site has the potential to play a significant role in delivery of a thriving cultural life in the town as a space where the public and creatives can interact and collaborate on joint projects, often bringing more investment in arts and culture to the local area in the process. We are already recognised as an excellent informal performance space and a great setting for external artworks.

Community arts activity within the Community Fund focused on willow weaving workshops for groups of school-pupils and for adults. The Well Keepers project funded by Arts Council England supported a group of women to explore their creativity through the medium of natural materials. A series of workshops offered in partnership with artists and the local museum service culminated in open access workshops and an exhibition at Buxton's Green Man Gallery.

### **3.3 Accessibility**

We have a commitment to make our space and its facilities open to all. A sloping site with loose surfaced pathways presents some issues for people with limitations on mobility. A professional access and inclusion audit was commissioned and completed in March 2024. Recommendations for hard landscaping are being addressed with support from the UK Levelling up fund. Detailed recommendations for other sensitive upgrades for maximum inclusion will be considered for 2024-2025 and the future.

### **3.4 Organisation**

Work on securing the future of the project continues. Our landlords, High Peak Borough Council, approved in principle the terms of two 25 year leases, one on the land, the second on the land to include stone store buildings erected in 1898. Detailed negotiation with council officers began in January 2020. The lease on the land was finally signed on 8



February 2022. Agreement to separate the two strands of the lease allowed the land lease to progress, which in turn confirmed the Charity's eligibility for the National Lottery Community Fund revenue award.

Our landlords, High Peak Borough Council, had a target date for completion of April 2024. The timetable has slipped but we are confident that the lease will be signed early in the new financial year.

Local press and social media were used effectively. Weekly working notes are circulated to all members and volunteers. Each month an update is circulated to all supporters.

Onsite activity has increased again with opening to volunteers and visitors on four weekday mornings plus Sundays and booked sessions for groups on a further day, early morning and after-school hours. The structure for sustaining growing on site and facilitating communication between the various user groups is proving robust. We work towards a consensus model for decision making and a dispersed 'management and supervision' model.

Links with other community groups have been strengthened. Following a consultation process initiated with volunteers about the extent and pace of steps, the Garden is now open for larger numbers of visitors, individually and in groups. The increase in provision for young people is particularly pleasing.

#### **4. Financial review**

Income for the fourth year as a charity totalled £51,378 made up of £48,179 in grant awards (two awards), £2,760 in donations including associated Gift Aid and £321 in membership subs.

Spending was also incurred on the first phase of a UKSPF Levelling-up award for community infrastructure administered by HPBC. (The total project funding is £28,880 including 20% match from the charity's own resources. Phase 1 of the project was for £2,500. £2,000 was transferred by HPBC retrospectively (on 10 May 2024).

The National Lottery Community Fund award of £96,000 for revenue costs over three years covers consolidation of initiatives in the Community Garden and further development of the Growing Well programme. A high proportion of the funding is devoted to payments of freelance staff. The profile of spending is heaviest during the late spring and summer but in-house reserves maintain a cash cushion reserve at all times.

There is good potential for a significant capital funding award once the terms of the Agreement to Lease the dilapidated stone store buildings on site are finally agreed. An initial £10,000 is pledged to be released by a local charitable trust when the Agreement to Lease is signed and discussions have been progressed with the National Lottery Heritage Fund. A renewed Expression of Interest was supported and an invitation to submit (within 12 months) a full application for the funding tranche supporting projects between £250,000 and £10m issued. However, further delay with agreement of the lease caused the 12 month deadline for following up the Expression of Interest to be missed. A refreshed application for a preparatory project will be submitted once the Lease is signed.

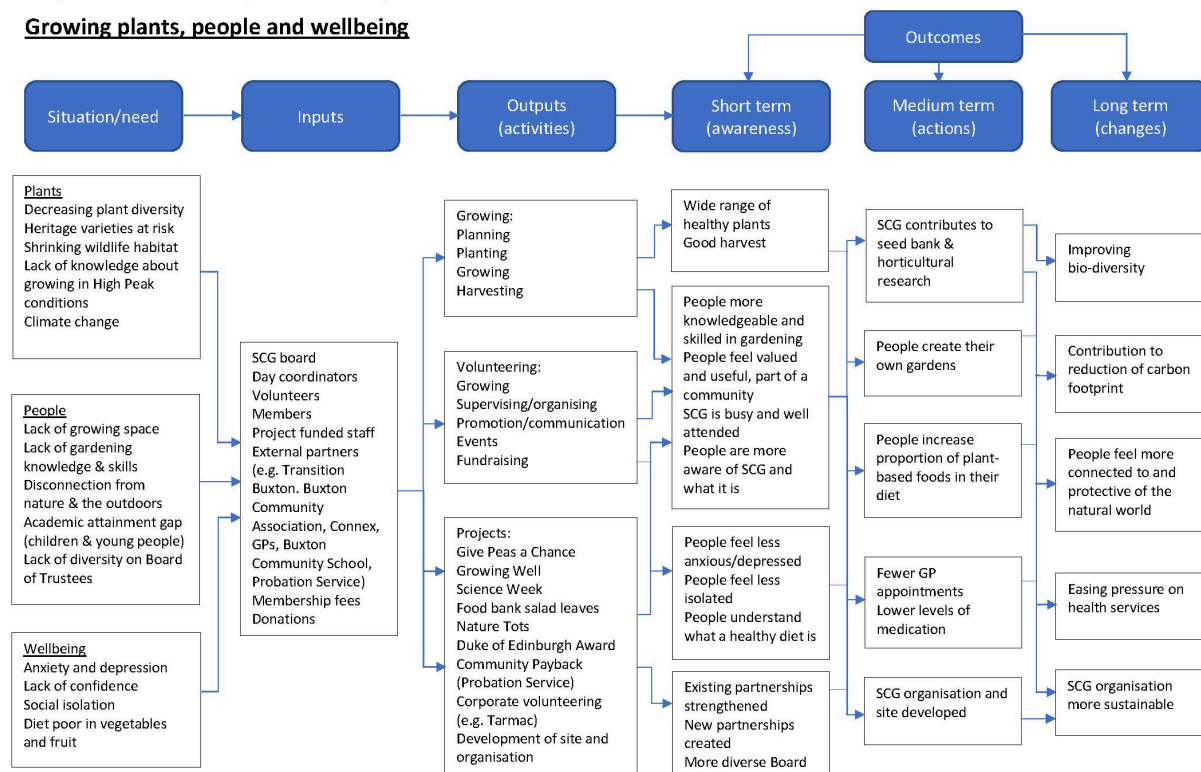


## 5. Evaluation

We adopt a logic model for evaluation as outlined below:

Serpentine Community Garden – Logic Model for evaluation

### Growing plants, people and wellbeing



## 6. Risk management

As Trustees, we are responsible for overseeing the charity's risk management activities. The Trustee Board manages and monitors SCGS's risks through a Strategic Risk Register which is incorporated in the Annual Business Plan. Strategic Risks are identified following the Annual General Meeting of members, drawing on response to the annual Future Strategy briefing paper.

Risk management of high-level risks that could prevent SCGS from meeting its objectives and of more routine operational matters are kept under regular review. For 2024-2025 trustees will focus particularly on reviewing good practice and policies for working effectively with people. A planned application to the National Lottery Heritage Fund in autumn 2024 will include a focus on risk assessment and management within a review of governance and organisational resilience.

Engagement of trustees and a committed volunteer cadre and membership supports on-going review which is both sensitive and robust.

## 6. Future Plans

Our plans for 2024/2025 involve continuing to build on the foundations laid before and since registration as a charity to sustain our focus on growing plants and growing people. We believe that the Serpentine Community Garden can become a centre for sustainability and community development in Buxton, with regional reach and national recognition. The site will provide multiple benefits to the town through the services it provides, contributing to learning and helping to raise the profile of the town and its heritage.

Trustees believe we continue to face two particular challenges in the year ahead:

- to build on and consolidate the additional impetus provided by paid staff to nurture sustainable development of all that volunteers do for us and with us now and into the future; and
- to maintain site and service development whether we secure access to the stone stores or not.

At the November 2023 AGM members endorsed a focus on:

- continued development of organisational resilience supporting our charitable education objective and good governance;
- strengthening underpinning processes and communication for collaborative working;
- final negotiation of a lease on the stone store buildings giving access on terms which would assure potential funders of the project viability and ensure realistic timelines for budget release;
- sustaining projects supported by volunteer time and member contributions;
- encouraging development of a team focused on project applications, delivery and management.

Given the sensitivity and significance of impending changes in the Board of Trustees and in the future of the stone buildings, a special meeting of members was convened for April 2024 to consider an update on the lease, governance and project activity, and to review future strategy. (Update: the lease remained unsigned in 2023-2024 but was finally agreed in July 2024.) The initial step towards a potential building project will be an application to the National Lottery Heritage Fund for preparatory work on building a foundation for successful further development.

We will continue to develop our profile and external-facing activities; improve our internal systems and processes; develop our strategy for measurement of impact in use of the logic model of evaluation; reappraise organisational risk; and plan to grasp opportunities to extend our community reach.

Trustees  
Simon Fussell (Chair)  
Madeline Hall (Treasurer)  
Pete Brown  
Carole Garner  
Derek Bodey  
Cath Birchall

# Serpentine Community Garden Society CIO

Charity 1188016

Financial Accounts

Period from 6 April 2023 - 5 April 2024

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## 1 Period from 6 April 2023 - 5 April 2024

The trustees have pleasure in presenting their report and unaudited financial statements of the charity.

### Principal Activities

Serpentine Community Garden aims to restore the derelict Council greenhouse area in Buxton for community use in production and education.

### Mission statement

We aim to transform the Serpentine Nursery. Serpentine Community Garden is a resource for local people to develop horticultural skills, grow food intensively but sustainably in a range of micro-environments, and will be a venue for formal and informal training for the whole community.

When complete the project will showcase all aspects of the sustainable food cycle from growing, to preserving, to cooking and finally to dealing with waste.

### Trustees

The trustees who served the charity during the period were as follows:

Madeline Hall	6 April 2023 - 5 April 2024
Simon Fussell	6 April 2023 - 5 April 2024
Pete Brown	6 April 2023 - 5 April 2024
Carole Garner	6 April 2023 - 5 April 2024
Derek Bodey	6 April 2023 - 5 April 2024
Cath Birchall	19 November 2023 - 5 April 2024

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Registered Office:


39 Park Road

Buxton

Derbyshire

Signed by order of the trustees

	England							
	SK17 6SQ							
			Ms Madeline Alice Hall	MAHALL		Dated		13/08/2024
			Trustee /Treasurer					
<b>2</b>	<b>Period from 6 April 2023 - 5 April 2024</b>							
	2022-2023 year end balance					£15,321		
	<b>Income</b>					<b>Restricted *</b>	<b>Unrestricted</b>	<b>Total</b>
			*see note 4.5					
	Donations						£2,133	£2,133
	Grants					£48,179		£48,179
	Membership subs						£322	£322
	Gift Aid						£628	£628
	Sales						£118	£118
	<b>Total incoming resources</b>					<b>£48,179</b>	<b>£3,199</b>	<b>£51,378</b>
	<b>Expenditure</b>							
	Administrative Expenses					£576	£861	£1,437
	Staffing					£43,156		£43,156
	Sundries and non-horticultural equipment						£468	£468
	Fees					£1,500	£2,500	£4,000
	Horticultural supplies and equipment					£1,729	£1,420	£3,149
	Overheads and Utilities					£585	£199	£784
	<b>Total expenditure</b>					<b>£47,547</b>	<b>£5,448</b>	<b>£52,995</b>
	Community Fund Underpsend					£632		£632
	Legal Fees - estimate						£1,000	£1,000
	Net income/expenditure					£0	-£2,249	-£2,249
	Total funds brought forward							
<b>3</b>	<b>6 April 2023</b>							
	<b>Fixed Assets</b>							
	Polytunnel 3 - 2021					£1,400		
	<b>Current Assets</b>							
	Cash at bank and in hand					£13,710		
	Total Current Assets					£15,110		
	<b>Current Liabilities (legal fee carried forward)</b>					£1,000		
	<b>Total assets less current liabilities</b>					<b>£14,110</b>		
	<b>Capital and reserves</b>							
	Surplus for year					£0		

	<b>Total capital and reserves</b>			<b>£14110</b>		
	For the period ending 05/04/2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.					
	The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.					
	As annual income exceeded £25,000 an independent audit opinion was sought to confirm good practice					
	The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.					
	These financial statements have been approved for issue by the Board of Trustees and signed on its behalf by:					
	M A Hall			Dated	13/8/24	
	Trustee / Treasurer					
	Ms Madeline Alice Hall					
<b>4</b>	<b>Notes and Accounting Policies - Period from 6 April 2023 to 5 April 2024</b>					
	<b>1 Accounting Policies</b>					
	<b>(a) Basis of preparation</b>					
	The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)					
	<b>(b) Turnover</b>					
	Turnover represents the fair value of consideration receivable in the ordinary course of business for services provided.					
	<b>(c) Fixed Assets</b>					
	All fixed assets are initially recorded at cost.					
	<b>(d) Depreciation</b>					
	Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:					
		Polytunnels			20% straight line	
	<b>2 Company limited by guarantee</b>					
	The Charitable Incorporated Organisation is limited by guarantee and therefore has no share capital. The liability of the trustees upon winding up the company is limited to £1.					
	<b>3 Administrative expenses</b>					
		Insurance	£369			
		Admin expenses	£1,437			
		Depreciation	£700			
		<b>Total</b>	<b>£2,506</b>			

<b>4 Other operating income</b>								
		Donations		£2,133				
		Membership		£322				
		Grants		£48,179				
		Sales		£118				
		Gift Aid		£628				
		<b>Total</b>		<b>£51,378</b>				
<b>5 Restricted funding for projects</b>								
				Award	Expenditure	Balance		
		Community Fund		£31,426	£30,794	£632		
		Arts Council England		£16,753	£16,918	-£165	SCGS contribution	
<b>5 Tangible Fixed Assets</b>								
				Cost		Depreciation		
					Year 1	Year 2	Year 3	
	Polytunnel			£3,500	£700	£700	£700	
			Balance		£2,800	£2,100	£1,400	

**REPORT ON THE 2023-2024 ACCOUNTS PRODUCED BY  
SERPENTINE COMMUNITY GARDEN SOCIETY**

**Registered Charity number - 1188016**

**Registered office - c/o 39 Park Road, Buxton, SK17 6SQ**

Dear Madeline and Simon,

I have not conducted an audit but the cashbook examination and sampling exercise I have completed were satisfactory. I have not been informed that there have been any material changes made to the medium term Business Plan and Strategic Risk Assessment; therefore I am pleased to provide a positive opinion on the accounts I have seen.

As stated in previous years, an auditor will look to see if there are controls in the accounting system that ensure the completeness and accuracy of the records and the validity of entries made in those records. This is best done by asking questions about what could go wrong at the time data is recorded: The tests applied this year and the additional information you provided on request appear to confirm such good practices are still in place.

What Could Go Wrong	Controls Expected
Validation of purchase invoices may be lax	<ol style="list-style-type: none"><li>1. Purchases are for legitimate expenses and are authorised by a responsible person.</li><li>2. A control to ensure that proper invoices are kept to support the entry.</li><li>3. The original invoice can be produced on demand.</li></ol>
Lack of controls may lead to multiple entries for the same supply.	<ol style="list-style-type: none"><li>1. Each purchase invoice is given a unique reference number to avoid duplicated postings.</li></ol>
The invoice may be entered in the wrong accounting period.	<ol style="list-style-type: none"><li>1. The purchase invoice date or the date of payment consistently determines the period in which the invoice is posted.</li></ol>
Sales invoices are not accounted for at the correct time.	<ol style="list-style-type: none"><li>1. The invoice date is recorded on all sales invoices and posted in the appropriate accounting period.</li><li>2. Sales invoices have a sequential and unique number.</li><li>3. A copy sales invoice is filed and available on demand for inspection.</li><li>4. There is a sequence check (carried out by a responsible person) to ensure all sales invoice numbers are posted.</li></ol>
Cash sales may not be accounted for at the correct time if at all.	<ol style="list-style-type: none"><li>1. Cash sales are recorded in the appropriate accounting period according to the date of sale.</li></ol>

I suggest only that you continue to ensure that controls expected are in place. In particular, continue with the good practice of regular internal audits.

Yours sincerely,  
Michael Wilde  
ISEB  
22/07/2024