



RESOURCES AND GENERAL SERVICES COMMITTEE

Members of the Resources and General Services Committee
are summoned to attend a Meeting at **7.30pm** on

Wednesday, 7 February 2024

at Loughton Town Council, Council Chamber, 1 Buckingham Court,
Rectory Lane, Loughton IG10 2QZ

to transact the business as shown in the agenda.

Mark Squire
Town Clerk
31 January 2024

Councillor M Owen (Chairman)
Councillor S Fontenelle (Vice Chairman)

Councillors
R Brookes
S Murray

B Cohen
M Stubbings

W Kauffman

Note to Councillors:
If you are unable to attend the meeting,
please phone your apologies to the office on 020 8508 4200.

A G E N D A

- 1 Apologies for absence**
To RECEIVE any apologies for absence.
- 2 Declarations of Interest**
Councillors to declare any pecuniary or non-pecuniary interest in any items on the agenda.
- 3 Confirmation of Minutes**
To CONFIRM the minutes of the meeting held on 17 January 2024.
- 4 Public Representations**
To hear any representations from members of the public who have registered a request to address the Committee in accordance with no 5, Appendix C, of the Standing Orders.
- 5 Town Clerk's / Chairman's Report**
To report (for discussion only) on any further significant information / matters that may be of interest to Committee members.

To receive and NOTE.
- 6 Training and Conferences**
The Town Clerk and Community Manager attended a Society of Local Council Clerks (SLCC) course on 18 January 2024 via Teams, on "Managing Closed Churchyards", re-enforcing knowledge and clarifying information.
- 7 Royal British Legion**
A thank you letter for the contribution of £331.08 to the Poppy Appeal has been received.

To receive and NOTE.
- 8 Annual Town Meeting**
The meeting will be held at 8pm at The Murray Hall, Borders Lane, Loughton IG10 3SB on Tuesday 5 March 2024.

To receive and NOTE.
- 9 Meetings Schedule**
Epping Forest District Council (EFDC) has not yet agreed its meetings calendar for 2024/25. As such Councillors are asked to AGREE to delegate the draft timetable to the Clerk, subject to email consultation with Members, and to ratify at the first appropriate Town Council meeting.
- 10 Financial Assistance Applications 2024/25**
 - 10.1 General Applications**
Due to the high volume of applications received, copies of the grant applications for 2024/25 are provided separately in Appendix 1. Members wishing to examine the complete set of the supporting papers are asked to contact the Deputy Town Clerk prior to the meeting. Information about the person making the application is supplied to the Council, but not reproduced on the agenda for data protection reasons.

The amount available for general applications in the budget for 2024/25 is £30,000. To NOTE it is Council policy to withhold 10% in case of emergency applications during the year.

The Committee is asked to consider and AGREE the applications for 2024/25 together with the recommendations of the Working Group and confirm the amounts to be granted.

See attached report (pages 5-7) and Appendix 1.

10.2 Citizens Advice – Epping Forest District

In 2005/06 the Finance and General Policy Committee decided to include a separate budget item for a grant provision to Citizens' Advice.

The budget for 2024/25 is £8,500 (please note application requests £9,000). Details of this application are also provided in the supplementary agenda.

The Committee is asked to CONFIRM the level of grant to be awarded for 2024/25.

Organisation	Amount Requested £	Power
Citizens Advice – Epping Forest District	9,000	General Power of Competence

11 Financial Limits

The Committee is asked to review the financial limits below and decide if they are adequate.

Topic	Amount £	Last reviewed	Last changed
Limit of imprest on no 2 a/c	40,000	Feb 2023	July 2018
Limit of officers signing cheques on no 2 a/c Except for Salary/Autopay – Essex Pensions - HMRC Other items subject to £150 cheque limit for officers	150	Feb 2023	April 2010
Limit of imprest on Security Deposits a/c	3,000	Feb 2023	April 2006
Limit of cheques on Security Deposits a/c	none	Feb 2023	April 2006
Petty cash imprest	150	Feb 2023	-
Urgent repair work etc without budgetary provision (FR 3.4)	5,000	Feb 2023	April 2008
Additional audit work of external auditor (FR 12.1)	750	Feb 2023	May 2004
Tenders to be obtained (FR 12.3, 12.6 & 12.8)	over 50,000	Feb 2023	May 2004
3 quotes to be obtained (FR 12.8)	10,000 to 50,000	Feb 2023	May 2004
3 estimates to be obtained (FR 12.8)	2,000 to 10,000	Feb 2023	May 2004

Public Contracts Regulations 2015 apply	over £25,000	Feb 2023	Feb 2016
Bad debts may be written off by RFO	250	Feb 2023	Feb 2014
Credit card:			
No 1 Town Clerk	2,000	Feb 2023	Feb 2023
No 2 Services Manager	1,500	Feb 2023	Feb 2023

12 Payments Procedures

The Committee is asked to review the following list of **direct debit payments** currently made by the Council, noting that all instructions and the direct debit mandates have been previously approved by the Council and the mandates authorised by two Councillor signatures.

Name	Gross Amount	Frequency	Due date	Purpose
Epping Forest District Council	£2228.00	Monthly	20 th	Business rates for Kingsley & Murray Halls, RVRG & WRPF changing rooms
World Pay (formerly Streamline)	Various	Monthly	18 th	Hire of terminal for credit/debit card payments and associated fees/charges
Crown Gas & Power	Various	Monthly	10 days after invoice date	Gas supply at Murray Hall and Kingsley Hall
SSE	Various	Monthly	Various	Electricity supply at RVRG, Cemetery, Murray Hall, Kingsley Hall, WRPF and Kings Green
First Business Water	Various	Monthly	End of Month	Water Supply at Cemetery, Murray Hall, Kingsley Hall, WR Pavilion, WR Allotments
The Comms Guys	Various	Monthly	20 th of Month	Phones and Broadband at Head Office
Pitney Bowes	Various	Monthly	Various	Postage: Franking Machine at Head Office
NatWest	Various	Monthly	27 th	Credit card purchases (in full, monthly)
Tesco Mobile	£28.00	Monthly	23 rd	Work Mobile Phones
British Gas	Various	Monthly	25 th	Electricity Buckingham Court
Public Works Loan Board	£14,103.22	Half yearly	19 th Jan/July	Loan repayment Buckingham Court
Public Works Loan Board	£18,295.62	Half yearly	28 th Mar/Sept	Loan repayment Murray Hall (1)
Public Works Loan Board	£17,849.89	Half yearly	1 st June/Dec	Loan repayment Murray Hall (2)
ICO	£60.00	Annually	Oct	Data Protection Annual Subscription
Skyguard Limited	£77.76	Monthly	Various	People alarms

NatWest autopay	Various	Monthly	Various	BACS payments salaries
Northgate Vehicle Hire Limited	£1,118.21	Monthly		Van lease

13 Finance**13.1 Current Financial Position**

The current financial position as at 30 November 2023 is attached together with details of the funds available from earmarked reserves (see pages 8-9).

A note of the Council's current bank balances and most recent reconciliations as at 30 November 2023 are attached (see pages 10-13).

13.2 Accounts Paid

Payments totalling £566,639.62 as detailed on payment schedules nos 383-386 (see pages 14-17) have been made since the report to the meeting on 29 November 2023. Schedules and accompanying invoices are available at the Council offices for inspection.

For information, details of all Council payments in excess of £500 are provided on the Council's website under the 'Finance and Transparency Schedule of Payments' section.

14 Internal Auditor – Interim Internal Audit Report

To NOTE the clean interim audit report received from the internal auditors Heelis & Lodge dated 25 January 2024 (see pages 18-23).

15 Insurance – Annual Review

See attached report (pages 24-25).

To receive and NOTE.

16 Asset Register

See attached report (pages 26-36).

To receive and NOTE.

Mark Squire
TOWN CLERK
31 January 2024

Agenda item 10.1
Financial Assistance Applications 2024/25

As previously agreed, a Working Group of three Councillors and the previous year's Town Mayor, met with the Deputy Clerk on 29 January 2024 to consider the applications in detail and prepare recommendations for consideration by this Committee.

The Working party consisted of Cllrs Cohen; Murray; Owen and Wiskin.

In line with Council policy, at least ten per cent of the general grant budget would not be allocated as this is held back for emergency applications during the year.

Declarations of Interest – Will be provided to the committee prior to the meeting.

Judging criteria – the following principles were used in preparing these recommendations:

- How well the project met the needs of the local community and provided a positive benefit to a significant number of Loughton residents.
- How effectively the group would use the grant.
- Whether the costs were appropriate and realistic.
- What level of contributions had been, or would be, raised locally?
- Whether the organisation or group should reasonably have been expected to obtain sufficient funding from another, perhaps more appropriate source.
- How the organisation or group was managed, as indicated by its constitution.
- For larger projects, was the proposal sustainable in the long term.

The table on the following page shows the details of the grants applied for presented to the Working Group.

The provisional amounts recommended by the Working Group will be provided prior to the meeting.

Please note, these are only provisional amounts, and the Committee is asked to review them.

Members' attention is also drawn to:

1. guidance issued by NALC regarding the 1984 Local Government Act which prohibits councils' involvement in 'property relating to the affairs of the church', e.g. the maintenance or improvement of the buildings or land or contributing to the costs. There is an absence of case law, which may have clarified whether later legislation overrides this 1984 specific provision. The Council should therefore, when considering a grant to a church, decide whether this is a prudent course of action.

Agenda item 10.1**Financial Assistance Applications 2024/25 cont.****FINANCIAL ASSISTANCE APPLICATIONS 2024/25**

Application	Purpose	Amount Requested £
1.Accuro	Educational activities for children and young people	500.00
2. Action for Family Carers	Club Lead (staff) costs	1,901.00
3. Affordable Counselling Epping Forest	Counselling sessions	2,000.00
4. Alfie James	Performance skills workshops	300.00
5. Basics Essex	Equipping a volunteer Doctor	1,120.00
6. Christian Drama Resource Centre	Website update / PC upgrade / storage boxes / staff costs	2,466.00
8. Epping Forest Foodbank	Food supplies / rent	5,000.00
9. Epping Forest Heritage Trust	Core staff costs / conservation tools	4,500.00
10. Grant a Smile	A community wide event celebrating diversity and culture	2,500.00
11. Loughton Baptist Church	Soundproofing of main hall / building	5,000.00
12. Loughton Cricket Club	Lawnmower	1,500.00
13. Loughton Voluntary Care Association	Operating costs	1,000.00
14. Restore Community – Grow Community Garden	Running costs	3,000.00
15. Restore Community – Noah’s Ark Toddler Groups	Running costs	3,500.00
16. Restore Community – Oakwood Hill Community Centre	Operational costs	3,500.00
17. Roding Valley Parkrun	New PA system	400.00
18. Samaritans Redbridge Branch	Running costs	900.00
19. South Loughton Cricket Club	Jet washer	249.99

Agenda item 10.1**Financial Assistance Applications 2024/25 cont.**

20. Spark – a branch of Worth Unlimited	Complex cases counselling service	3,000.00
21. St Clare Hospice	'Help people live well with dementia' garden project	1,211.00
22. St Mary's Church Loughton – (application a)	Additional chairs, with arms	488.16
23. St Mary's Church Loughton – (application b)	Table tennis table	699.00
24. St Michael & All Angels Church – Little Angel Toddlers	Play area matting / toys	600.00
25. The Lopping Endowment Corporate Trust	Renovation of brickwork / terracotta carvings	**As much as LTC believe is possible to support this project
26. 3Food4U	Rent for venue	5,000.00
27. Voluntary Action Epping Forest (VAEF)	Benefit advice service	3,000.00
28. Youth Employment Strategy (YES)	3 conferences for school students at Waltham Abbey Marriott Hotel	4,900.00
	AVAILABLE £30,000.00 (Council policy to hold back at least 10% for emergency applications)	<u>58,235.15</u> Note: **25. The Lopping Endowment Corporate Trust Application requested "as much as LTC believe is possible to support this project". This application is not included in the above total.
	AVAILABLE £8,500.00	
7. Citizens Advice – EF District	Running Costs	9,000.00

Agenda item 13.1
Current Financial Position

Loughton Town Council
Summary Income & Expenditure by Budget Heading 30/11/2023
Month No: 8 Resources and General Services Committee Report

		Actual Last Year	Actual Year To Date	Current Annual Budget	Variance Annual Total	Funds Available	% of Budget
Resources and General Services							
Communication	Expenditure	18,042	11,616	18,355	6,739	6,739	63.3%
Office Expenses	Expenditure	16,562	6,235	15,125	8,890	8,890	41.2%
Audit	Expenditure	3,408	242	3,305	3,063	3,063	7.3%
Central Personnel	Expenditure	391,213	272,492	412,200	139,708	139,708	68.1%
Council Expenses (1)	Expenditure	14,325	13,360	19,970	6,610	6,610	66.9%
Other Services (RGS)	Expenditure	1,776	409	400	-9	-9	102.2%
Members' Expenses	Expenditure	1,626	58	2,360	2,302	2,302	2.5%
Buckingham Court	Expenditure	70,474	32,285	64,906	32,621	32,621	49.7%
	Income	0	1,162	2,000	838		58.1%
Service Re-charge (2)	Expenditure	-285,000	0	-371,000	0	0	0.0%
Library	Expenditure	7,781	0	0	0	0	
Grants	Expenditure	29,364	10,650	38,500	27,850	27,850	27.7%
	Income	7,013	5,000		-5,000		

INCOME – EXPENDITURE TOTALS

R&GS Expenditure	<u>269,572</u>	<u>347,347</u>	<u>204,121</u>	<u>143,226</u>		<u>170.2%</u>
Income	<u>7,013</u>	<u>6,162</u>	<u>2,000</u>	<u>4,162</u>		<u>308.1%</u>
Net Expenditure over Income	<u>262,558</u>	<u>234,829</u>	<u>202,121</u>	<u>32,708</u>		

Notes:

- (1) Council Expenses – “Actual Year To Date” – includes the Town Council annual Insurance.
- (2) The Service Recharge will be applied at the financial year-end.

Agenda item 13.1 cont.

Earmarked Reserves for 2023/2024:

A summary of the Committee's reserves showing the amounts available from reserves in this current financial year is provided below:

Resources and General Services Committee	30.11.23
Elections	19,854.81
Total	19,854.81

Agenda item 13.1 cont.

Date:08/01/2024	Loughton Town Council	Page 1
Time: 12:05	Bank Reconciliation Statement as at 30/11/2023 for Cashbook 1 - No 1 Current Account	User: JCG

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Nat West no. 1 account	30/11/2023		83,491.73
			<u>83,491.73</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
10/07/2023 11272 P202 Chamberlain of London		10.00	
01/10/2023 11337 P401 Grow Community Garden		50.00	
01/10/2023 11341 SD25 Annum Khan		349.80	
17/10/2023 SD36 Paul Gately		250.00	
17/10/2023 SD37 Georgia Bundy		250.00	
31/10/2023 11369 SD41 J Marcelis		350.00	
31/10/2023 11343 P465 Regional Waste Recycling Comme		570.80	
31/10/2023 11344 P469 Bush Wheeler Services Ltd		780.00	
31/10/2023 11358 P485 Pinnacle Group Ltd		600.00	
30/11/2023 11392 P531 David Jackman		26.25	
30/11/2023 11393 P532 Samaritans		700.00	
30/11/2023 11394 P533 Alfie James Productions		200.00	
30/11/2023 11396 P535 St. Clare Hospice		129.38	
30/11/2023 11397 SD44 Janise Bloomfield		350.00	
30/11/2023 11371 P483 Ever Brite Cleaning Services L		150.23	
30/11/2023 11372 P505 Gracelands Complete Maintenanc		120.00	
30/11/2023 11373 P506 Epping Forest District Council		46.20	
30/11/2023 11374 P507 Essex Association of Local Cou		90.00	
30/11/2023 11375 P508 PlayFix Limited		3,092.21	
30/11/2023 11376 P510 Total Media		100.00	
30/11/2023 11377 P511 Royal Mail Group Ltd		1,558.84	
30/11/2023 11378 P512 AtoZ Supplies		67.14	
30/11/2023 11379 P513 Viking		450.46	
30/11/2023 11380 P514 Atrium Security Limited t/a Tr		1,825.00	
30/11/2023 11381 P516 The Community Heartbeat Trust		132.00	
30/11/2023 11382 P517 Clarke Hillyer		803.44	
30/11/2023 11383 P519 Couno Office Solutions Limited		376.17	
30/11/2023 11384 P521 Aylesford Electrical Contracto		14,557.86	
30/11/2023 11385 P522 Regional Waste Recycling Comme		525.20	
30/11/2023 11386 P525 SME Invoice Finance Limited		680.03	
30/11/2023 11387 P526 C & T Window Cleaning Services		110.00	
30/11/2023 11388 P527 Accredited Locksmith Services		199.50	
30/11/2023 11389 P528 H2O Nationwide Ltd		108.00	
30/11/2023 11390 P529 PHS Group		133.54	
30/11/2023 11391 EDF Energy Ltd		139.48	
			<u>29,881.53</u>
			53,610.20
<u>Unpresented Receipts (Plus)</u>			
		0.00	

Agenda item 13.1 cont.

Date:08/01/2024	Loughton Town Council	Page 2
Time: 12:05	Bank Reconciliation Statement as at 30/11/2023 for Cashbook 1 - No 1 Current Account	User: JCG
	<u>Amount</u>	<u>Balances</u>
		0.00
		53,610.20
	Balance per Cash Book is :-	53,610.20
	Difference is :-	0.00

Date:04/01/2024	Loughton Town Council	Page 1		
Time: 11:02	Bank Reconciliation Statement as at 30/11/2023 for Cashbook 2 - No 2 Current Account	User: JCG		
	<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
	Nat West no. 2 account	30/11/2023		68,340.14
				68,340.14
	Unpresented Payments (Minus)			<u>Amount</u>
	31/10/2023 819P500	Royal British Legion	150.00	
	30/11/2023 820 P502	HMRC only 120PW00111168	14,840.62	
	30/11/2023 821 P503	Essex Pension Fund	13,355.58	
				28,346.20
				39,993.94
	Unpresented Receipts (Plus)			
			0.00	
				0.00
				39,993.94
			Balance per Cash Book is :-	39,993.94
			Difference is :-	0.00

Agenda item 13.1 cont.

Date: 04/01/2024	Loughton Town Council	Page 1
Time: 10:20	Bank Reconciliation Statement as at 30/11/2023 for Cashbook 3 - NatWest Business Reserve Acc	User: JCG

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
NatWest Business Reserve Acc	30/11/2023		101,814.95
			101,814.95
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			0.00
			101,814.95
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			0.00
			101,814.95
		Balance per Cash Book is :-	101,814.95
		Difference is :-	0.00

Date: 04/01/2024	Loughton Town Council	Page 1
Time: 10:08	Bank Reconciliation Statement as at 30/11/2023 for Cashbook 4 - Santander Business Reserve Acc	User: JCG

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Santander	30/11/2023	122023	486,857.51
			486,857.51
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			0.00
			486,857.51
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			0.00
			486,857.51
		Balance per Cash Book is :-	486,857.51
		Difference is :-	0.00

Agenda item 13.1 cont.

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Security Deposits Current a/c	30/11/2023		0.00
			<u>0.00</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			0.00
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			0.00
		Balance per Cash Book is :-	0.00
		Difference is :-	0.00

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Nationwide Instant Saver Acc	30/11/2023	98	105,327.64
			<u>105,327.64</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			105,327.64
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			105,327.64
		Balance per Cash Book is :-	105,327.64
		Difference is :-	0.00

Agenda item 13.2
Accounts Paid

Loughton Town Council
Payment record
List of payments made between 1 November to 30 November 2023

Invoice No.	Date Paid	Payee Name	Cheq No.	Paid	P No.	Transaction details	Year
<i>For information No. 1 Account</i>							
03603	30/11/2023	Ever Brite Cleaning Services Ltd	11371	150.23	*P483	MH Window cleaning	2023/24
24340	30/11/2023	Gracelands Complete Maintenance Services	11372	120.00	P505	KH boiler service	2023/24
M0001391460	30/11/2023	Epping Forest District Council	11373	46.20	P506	Remove fly tip sofa	2023/24
17028	30/11/2023	EALC	11374	90.00	P507	S Fontanelle Bud/Pre Cse	2023/24
2457	30/11/2023	Playfix Limited		894.00	P508	Plgd repairs	2023/24
2453	30/11/2023	Playfix Limited	11375	2,199.21	P509	Plgd repairs	2023/24
10301	30/11/2023	Total Media Marketing	11376	100.00	P510	MH Advert TL	2023/24
0968040226	30/11/2023	Royal Mail Group Ltd	11377	1,558.84	P511	Postage for TL	2023/24
30037152	30/11/2023	Atoz Supplies	11378	87.14	P512	Office cleaning materials	2023/24
3358508	30/11/2023	Viking Office Uk Limited	11379	450.46	P513	Office stationary	2023/24
14312	30/11/2023	Atrium Security Solutions Ltd		912.50	P514	RVRG Gate Oct	2023/24
14748	30/11/2023	Atrium Security Solutions Ltd	11380	912.50	P515	RVRG Gate Nov	2023/24
18906	30/11/2023	The Community Heartbeat Trust (Solutions) L	11381	132.00	P516	Repair Defib MH	2023/24
68	30/11/2023	Clarke Hillier		778.44	P517	BC Serv Chg Dec-Feb	2023/24
2	30/11/2023	Clarke Hillier	11382	25.00	P518	BC Window clean	2023/24
2073	30/11/2023	Course Office Solutions Limited		78.08	P519	Printing Oct	2023/24
	30/11/2023	Course Office Solutions Limited	11383	295.09	P520	Missing chps replaced	2023/24
74540	30/11/2023	Aylesford Electrical Contractors Ltd	11384	14,557.86	P521	Christmas Lights	2023/24
E232159	30/11/2023	Regional waste Recycling (Commercial) Ltd		312.00	P522	Cam Bins Oct	2023/24
E232161	30/11/2023	Regional waste Recycling (Commercial) Ltd		57.20	P523	KH Bins Oct	2023/24
E232162	30/11/2023	Regional waste Recycling (Commercial) Ltd	11385	156.00	P524	MH Bins Oct	2023/24
41011	30/11/2023	Think Business Support Ltd (SME Invoice Fin)	11386	680.03	P525	KH cleaning Oct	2023/24
9001	30/11/2023	C&T Window Cleaning Services Ltd	11387	110.00	P526	MH High window cleaning	2023/24
29050	30/11/2023	Accredited Locksmith Services Ltd	11388	100.50	P527	ALS Hg Sac Reg Key	2023/24
5864706	30/11/2023	H2O Nationwide Limited	11389	100.00	P528	Water test at KH	2023/24
79165335	30/11/2023	PHS Group	11390	133.54	P529	MH Hygiene bins Dec-May24	2023/24
F58335618026	30/11/2023	EDF Energy Customers Ltd	11391	139.48	P530	BC Gas Oct	2023/24
2594	30/11/2023	David Jackson (Everything Epping Forest)	11392	26.25	P531	Remembrance photos	2023/24
	30/11/2023	Samaritans - Redbridge	11393	700.00	P532	Fin Ass Grant	2023/24
	30/11/2023	Arie James Productions	11394	200.00	P533	Fin Ass Grant	2023/24
	30/11/2023	St. Marys PCC	11395	249.00	P534	Fin Ass Grant	2023/24
	30/11/2023	St. Clare Hospice	11396	129.38	P535	Light up a life charity collection	2023/24
	30/11/2023	Janice Bloomfield	11397	350.00	SD44	Security Rollout	2023/24
<i>For information BACS payments made from No. 1 Account</i>							
	20/11/2023	TBS Hygiene Ltd	BACS	1,115.40		Payment of P402463	2023/24
<i>For information No. 2 Account</i>							
	30/11/2023	HMRC	820	14,840.82	P502	PAYENIC Nov	2023/24
	30/11/2023	EDC Pensions Fund	821	13,365.58	P503	ECC Pensions Nov	2023/24
	20/11/2023	LTC Staff	BACS	33,063.29	P504	Staff wages Nov	2023/24
<i>For information Account Transfer</i>							
	14/11/2023	Nabvent Acct 1 to Nabvent Acct 2	Trf	61,310.49	T17	Tef wages amount from Acct 1 to Acct2	2023/24
				Total	£ 163,636.31		

We certify that this schedule lists the details of the cheques, transfers and other orders for payment we have signed, drawn at the value shown and covers as

Signed:

Print name:

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Print name:

Schedule number	383
Date reported to RGB Cttee	

Agenda item 13.2 cont.

Loughlin Town Council
Payment record
List of payments made between 30 November to 14 December 2023

Invoice No.	Date Paid	Payee Name	Chq No.	Paid	P No.	Transaction details	Year
For information No. 1 Account							
42034	18/12/2023	Think Business Support Ltd (SME Invoice Fin	11390	696.67	P570	KH cleaning Nov	2023/24
305	18/12/2023	Loughlin Landscapes Limited	11399	120.00	P571	RVRG Footbridge repairs	2023/24
309	18/12/2023	Loughlin Landscapes Limited	11400	72.00	P572	Post on Kings Green	2023/24
4604	18/12/2023	TBS Hygiene Ltd	11401	72.00	P573	Dog bins Nov	2023/24
	18/12/2023	Nr 5 Fontenille	11402	25.20	P574	Car travel to event	2023/24
210	18/12/2023	CB Sound Video Light Ltd	11403	303.90	P575	Light up the sound	2023/24
410	18/12/2023	MFI Fabrications Ltd	11404	540.00	P576	Repair entrance gate Oakwood hill	2023/24
66024	18/12/2023	James Todd & Co Limited	11405	114.18	P577	Payroll Nov	2023/24
2144	18/12/2023	Cosmo Office Solutions Limited	11406	184.43	P578	Printing Nov	2023/24
24483		Grazelands Complete Maintenance Services Ltd		651.89	P579	KH Heating system	2023/24
24483	18/12/2023	Grazelands Complete Maintenance Services I	11407	120.00	P580	KH call out heating	2023/24
E232572		Regional Waste Recycling (Commercial) Ltd		57.20	P581	Bin collect KH Nov	2023/24
E232570		Regional Waste Recycling (Commercial) Ltd		312.00	P582	Bin collect Cem Nov	2023/24
E232573		Regional Waste Recycling (Commercial) Ltd		156.00	P583	Bin collect MH Nov	2023/24
E232851		Regional Waste Recycling (Commercial) Ltd		136.80	P584	Cem Green bins Oct	2023/24
E232852	18/12/2023	Regional Waste Recycling (Commercial) Ltd	11408	150.60	P585	Cem Green bins Nov	2023/24
528793652	18/12/2023	Zurich Municipal	11409	168.00	P586	Hire Van cover insurance	2023/24
TL100/print	18/12/2023	Total Media	11410	167.00	P587	TL winter issue print	2023/24
101619	18/12/2023	Terry Tew Sound & Light Ltd	11411	60.00	P588	Induction loop service	2023/24
75068	18/12/2023	Aylesford Electrical Contractors Ltd	11412	4,862.82	P589	Xmas Lights	2023/24
1020494	18/12/2023	Pinnside Housing Limited	11413	600.00	P590	WPRF Ground maintenance	2023/24
MEM247253-1	18/12/2023	SLCC	11414	475.00	P591	Clark membership SLCC	2023/24
391	18/12/2023	Qualis Property Solutions	11415	12,784.42	P592	Ground maintenance Nov	2023/24
	18/12/2023	Essex Heritage Trust	11416	25.00	P593	Yearly Subs	2023/24
69202	18/12/2023	HAGS-SMP Limited	11417	337.62	P594	Hemass	2023/24
	18/12/2023	Rastore Community	11418	50.00	P595	Replacement for chq 11337	2023/24
	18/12/2023	Shaheen Joornaya	11419	91.25	P596	Wash up for hall hire due to dishwash to	2023/24
For information No. 2 Account							
	18/12/2023	HMRC	822	9,513.55	P567	PAYEMC Dec	2023/24
	18/12/2023	ECC Pensions Fund	823	8,749.71	P568	ECC Pensions Dec	2023/24
	18/12/2023	LTC Staff	BACS	24,095.08	P569	Staff wages Dec	2023/24

Total E 67,451.92

We certify that [redacted] has signed, drawn at the value shown and payees as

Signed:

[redacted signature]

Signed:

[redacted signature]

Print name:

G. A. WISKIN
18/12/23

Print name:

G. D. J. WISLEY

Schedule number	385
Date reported to RGS Chief	

Agenda item 13.2 cont.

Leighton Town Council
Payment record
List of payments made between 15 December 2023 to 11 January 2024

Invoice No.	Date Paid	Payee Name	Chq No.	Paid	P No.	Transaction details	Year
For information No. 1 Account							
0937	18/12/23	The Play Inspection Company Ltd	11421	642.90	P017	Playground inspection reports	2023/24
SP2257376	18/12/2024	Hirewell LK	11242	289.77	P018	Regular bin collection	2023/24
34638	18/12/2024	Greenfields Complete Maintenance Services Ltd	11422	230.00	P419	MH service inspection hearing	2023/24
34643	18/12/2024	Greenfields Complete Maintenance Services Ltd	11423	1,213.54	P420	Supply to radiator MH	2023/24
2001	18/12/2024	Casara Office Solutions Limited	11426	87.72	P021	Printing/photocopying Dec	2023/24
87598	18/12/2024	James Todd & Co Ltd oil	11425	114.39	P022	Payroll Dec	2023/24
42541	18/12/2024	Trials Business Support Ltd (GMC Invoice)	11428	688.03	P023	MH clearing Dec	2023/24
412	18/12/2024	Overwell Contracting Services	11427	526.00	P024	Ground maintenance	2023/24
00212855-1	18/12/2024	SLCC Enterprises Ltd	11427	64.00	P025	FB Training course closed course	2023/24
00212857-1	18/12/2024	SLCC Enterprises Ltd	11428	54.00	P026	M5 Training course closed course	2023/24
4815	18/12/2024	TBS Hygiene Ltd	11429	50.00	P027	Dog bins Dec	2023/24
1121572	18/12/2024	Hygiene Housing Limited	11430	500.00	P028	Covered cutting Dec	2023/24
00217	18/12/2024	CSI Window Cleaning Services Ltd	11431	302.00	P029	MH Window cleaning	2023/24
00217	18/12/2024	Open Spaces Society	11432	45.00	P030	Annual subscription	2023/24
0230568	18/12/2024	Regional Waste Recycling (Commercial) Ltd	11433	312.00	P031	Car Wash contact Dec	2023/24
0230570	18/12/2024	Regional Waste Recycling (Commercial) Ltd	11434	57.00	P032	A-H Habitat collect Dec	2023/24
0230571	18/12/2024	Regional Waste Recycling (Commercial) Ltd	11435	150.00	P033	MH Rubbish collect Dec	2023/24
0230569	18/12/2024	Regional Waste Recycling (Commercial) Ltd	11436	33.00	P034	Mixed collection email	2023/24
0230568	18/12/2024	Regional Waste Recycling (Commercial) Ltd	11437	621.60	P035	Replacement of the T1488	2023/24
0230569	18/12/2024	Regional Waste Recycling (Commercial) Ltd	11438	1,193.72	P036	Insurance	2023/24
26214223	18/12/2024	Labels	11439	85.90	P037	Label Rolls	2023/24
350274	18/12/2024	1022 Maintenance Limited	11430	188.90	P038	Water testing KH	2023/24
30215826	18/12/2024	Crubs Fire & Security Ltd	11431	41.20	P039	Extinguisher service KH	2023/24
30215824	18/12/2024	Crubs Fire & Security Ltd	11432	41.20	P040	Extinguisher service MH	2023/24
30100228	18/12/2024	AKL Supplies	11433	180.26	P041	Plans Tonne	2023/24
30100228	18/12/2024	Carroll Research	11434	35.00	P042	James Window Winner donation	2023/24
30100228	18/12/2024	Carroll Research	11435	35.00	P043	James Window Winner donation	2023/24
30100228	18/12/2024	Haven House Children's Hospice	11436	75.00	P044	James Window Winner donation	2023/24
30100228	18/12/2024	Haven House Children's Hospice	11437	75.00	P045	James Window Winner donation	2023/24
30100228	18/12/2024	3Food9U	11438	75.00	P046	James Window Winner donation	2023/24
03033518021	18/12/2024	EDF Energy Customers Ltd	11439	305.30	P047	BC Gas Nov	2023/24
03033518025	18/12/2024	EDF Energy Customers Ltd	11440	316.40	P048	BC Gas Dec	2023/24
03033518029	18/12/2024	EDF Energy Customers Ltd	11441	718.68	P049	BC Gas Jan	2023/24
03033518033	18/12/2024	EDF Energy Customers Ltd	11442	316.32	P050	BC Gas Feb	2023/24
For information Council Debits							
SL0701272841	18/12/2023	Intelligent Vehicle Hire	001	1,195.21	P058	Van lease Nov	2023/24
2476000	17/11/2023	Carroll Gas & Power	001	176.84	P060	KH Gas Oct	2023/24
1415555	17/11/2023	Carroll Gas & Power	001	373.30	P060	MH Gas Oct	2023/24
0303411	13/12/2023	Skysland	001	77.70	P061	Propane Nov	2023/24
20110003	09/12/2023	EFDC	001	151.93	P062	BC Rates Nov	2023/24
20110003	09/12/2023	EFDC	001	123.83	P063	BC Rates Nov	2023/24
20110003	09/12/2023	EFDC	001	21.83	P064	WSPF Rates Nov	2023/24
20110003	09/12/2023	EFDC	001	689.80	P065	MH Rates Nov	2023/24
20110003	09/12/2023	EFDC	001	1,300.90	P066	BC Rates Nov	2023/24
20110003	09/12/2023	EFDC	001	104.45	P067	Bleachwater Oct	2023/24
15419490834	23/11/2023	Tesco mobile	001	26.50	P068	Card Mobile Oct	2023/24
11302	24/11/2023	Red Business Water	001	302.30	P069	Water rates Oct	2023/24
6060297	19/11/2023	British Gas	001	401.50	P070	BC Electric Oct	2023/24
57800	22/11/2023	Bar Comm paye	001	666.10	P071	Telephone Oct	2023/24
301000001	20/11/2023	SEI	001	9,802.14	P072	MH Electric Oct	2023/24
58190754000	23/11/2023	SEI	001	188.71	P073	WSPF electric Aug/Sept	2023/24
58190724000	23/11/2023	SEI	001	117.11	P074	WSPF electric Oct	2023/24
111600019000	20/11/2023	SEI	001	10.22	P075	WSPF electric Oct	2023/24
101407801000	20/11/2023	SEI	001	306.88	P076	WSPF electric Oct	2023/24
202779422	01/12/2023	Woolpoy	001	142.21	P077	WSPF electric Aug/Sept	2023/24
2024112024	01/12/2023	Woolpoy	001	150.33	P078	Chip Pils Nov	2023/24
00010289	01/12/2023	GarageMasters Ltd	001	17,049.49	P079	MH Loan Repayment	2023/24
00010289	01/12/2023	SEI	001	66.00	P080	Printer equip purchase	2023/24
00010289	01/12/2023	SEI	001	34.34	P081	WSPF electric Oct	2023/24
00010289	01/12/2023	SEI	001	11.00	P082	WSPF electric Oct	2023/24
SL17434444444	14/12/2023	Hadspole Vehicle Hire	001	1,188.57	P083	Van lease Dec	2023/24
20110003	18/12/2023	Carroll Gas & Power	001	205.74	P084	MH Gas Nov	2023/24
1421842	13/12/2023	Carroll Gas & Power	001	689.23	P085	MH Gas Nov	2023/24
1680109807	14/01/2024	SEI	001	521.14	P086	WSPF electric Nov	2023/24
20110003	19/01/2024	Woolpoy	001	43.74	P087	Chip Pils Dec	2023/24
66939	22/12/2023	Sha Dorman paye	001	203.19	P088	Ice machine Mar	2023/24
14144	22/12/2023	First Business Water	001	130.50	P089	Water rates Nov	2023/24
14144	19/01/2024	PWL3	001	34,933.22	P090	BC Loan repayment	2023/24
0303356	21/12/2023	Billiton Gas	001	419.14	P091	BC Electric Nov	2023/24
20110003	20/12/2023	EFDC	001	134.00	P092	MH Rates Dec	2023/24
20110003	20/12/2023	EFDC	001	170.00	P093	MH Rates Dec	2023/24
20110003	20/12/2023	EFDC	001	76.00	P094	WSPF Rates Dec	2023/24
20110003	20/12/2023	EFDC	001	480.00	P095	MH Rates Dec	2023/24
20110003	20/12/2023	EFDC	001	1,300.00	P096	BC Rates Dec	2023/24
For information BACS payments made from No. 1 Account							
034102023	APS Garden	BACS	399.96	Replaces P066 chq 11004	2023/24		
034102023	Townsend Archiving Limited	BACS	187.08	Replaces P069 chq 11006	2023/24		
14/12/2023	G Furness (CO Professional Maint)	BACS	60.00	WSPF Pension Staffing	2023/24		
14/12/2023	JMF Maintenance Ltd	BACS	461.67	Repairs MH Tubs	2023/24		
21/12/2023	Hydro-Cleaners Ltd	BACS	14,040.62	Replaces P087 chq 820	2023/24		
21/12/2023	Clymax Limited	BACS	603.40	Replaces P087 chq 820	2023/24		
15/01/2024	Crests Water	BACS	336.01	BC Water Oct-Mar	2023/24		
20/01/2024	APS Garden	BACS	340.71	Replaces P066	2023/24		
For information No. 2 Account							
19/01/2024	HMC	001	8,831.00	P045 FAX/DMG Jan	2023/24		
19/01/2024	DCS Permits Fund	001	8,400.51	P047 EDC Population Jan	2023/24		
19/01/2024	LFC Staff	SACS	24,389.02	P048 Staff wages Jan	2023/24		
19/01/2024	D Wines	001	75.30	P049 CO Mintage	2023/24		
22/11/2023	NaHvald Autopsy	001	20.00	P055 Oct Charges	2023/24		
For information Account Transfer							
12/12/2023	Transfer to NaHVald No. 1	TR	60,000.00	T26 Dec top up payment from Prevald	2023/24		
08/10/2024	Transfer to NaHVald No. 2	TR	150.00	T21 Staff wages chq issued from NaHVald	2023/24		
08/10/2024	Transfer to NaHVald No. 1	TR	42,618.98	T8 Jan Salaries and Tax top up	2023/24		
18/01/2024	Transfer to NaHVald No. 1	TR	60,000.00	T26 Jan top up current from Prevald	2023/24		
Total				£ 345,426.78			

We certify that this schedule sets the details of the cheques, transfers and other credit entries for the period 15 December 2023 to 11 January 2024.

Signed:  Signed: 
 Print name:  Print name: 

Schedule number	390
Date reported to RGS City	

D. J. LOIXLEY

Agenda item 14
Internal Auditor – interim Internal Audit Report

HEELIS&LODGE

Local Council Services • Internal Audit

Interim Internal Audit Report for Loughton Town Council – 2023/2024

The following Internal Audit was carried out on the adequacy of systems of control in accordance with the requirements of the Audit and Accounts Regulations 2015 and the guidance and instruction in the Practitioners Guide 2023. The following recommendations/comments have been made:

Proper book-keeping Cash Book, regular reconciliation of books and bank statements. Supporting vouchers, invoices and receipts

The Council hold the General Power of Competence and LGAs137 does not apply. The cashbook is referenced providing a clear audit trail. Supporting paperwork is in place and well referenced providing a clear audit trail, in particular the cover sheets used for receipts and payment invoices. The Council uses the RBS Omega accounting system. Further detail of the processes and examinations undertaken are contained within this report.

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: 24/5/2023 (Ref: 176)
 Financial Regulations in place: Yes
 Reviewed: 24/5/2023 (Ref: 177)

VAT reclaimed during the year: Yes Registered: Yes

Period	Amount
1/4/2023 – 30/6/2023	£29,458.52
1/7/2023 – 30/9/2023	£28,458.52

General Power of Competence: Yes Reviewed: 24/5/2023 (Ref: 175)

There were no tenders during the year that exceeded the £25,000 Public Contract Regulations threshold.

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 Email: heather@heelis.eu

Heather Heelis Dip HE Local Policy FILCM
 Lynne Lodge Dip HE Local Policy

The following policies were reviewed at a meeting held on 27/6/2023 (Ref: RG245):

- *Data Protection Policy*
- *Freedom of Information Publication Scheme*

The following policies were reviewed at a meeting held on 4/10/2023 (Ref: RG266):

- *Early Retirement Policy*
- *Reserves Policy*

Risk Assessment

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

Risk Assessment document in place: Yes
Data Protection registration: Yes (Ref: Z1870535)

Data Protection

The General Data Protection Regulations have changed and the new Regulations came into force on 25 May 2018. It is likely that this will affect the way in which the Council handles its data. Due to the financial risk associated with the General Data Protection Regulations, the Council have included this in their Risk Assessment.

Privacy Policy published: Yes

Insurance was in place for the year of audit and considered at a meeting held on 12/4/2023 (Ref: RG220). The Risk Assessment was reviewed at a meeting held on 12/4/2023 (Ref: 221.2). Internal Controls were reviewed on 12/4/2023 (Ref: 221.1.2).

The Council have effective 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.

The Council appoint a councillor (Ref: 27/6/2023 – RG240) to undertake internal financial checks during the year. Internal financial checks were carried out on:

- *30/3/2023 (Ref: 12/4/2023 – RG219)*
- *2/10/2023 (Ref: 4/10/2023 – RG262)*
- *18/12/2023 (Ref: 17/1/2023 – RG298)*

The annual play area inspection has been undertaken during the year.

Bank Signatories were reviewed and approved at a meeting held on 23/4/2023 (Ref: 163) and again on 29/11/2023 (Ref: RG289).

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Transparency

Fidelity Cover: £2,000,000

The level of Fidelity cover is within the recommended guidelines of year end balances plus 50% of the precept.

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: <http://www.loughton-tc.gov.uk/>

The Council is not subject to the requirements of the Transparency Code for smaller Councils. The Transparency Code for Councils with a turnover exceeding £200,000 is not covered as part of the Internal Audit.

Under **The Accounts & Audit Regulations 2015 15** councils must publish on their website:

External audit report
2023 Annual Return, Section One Published – Yes
2023 Annual Return, Section Two Published – Yes
2023 Annual Return, Section Three Published – Yes

Under **The Accounts & Audit Regulations** councils must publish on their website:

Notice of period for the exercise of public rights
Published – Yes

Period of Exercise of Public Rights

Publish Date: 31/5/2023 Start Date 5/6/2023 End Date 14/7/2023

Under the requirements of the **Accounts and Audit Regulations 2015 13(2b)** council are required to display AGARs for the five years 2018-19, 2019-20, 2020-21, 2021-22 and 2022-23 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: £904,300 (2023-2024) Date: 24/1/2023 (Ref: 140.iii)

Effective budgetary procedures are in place. The 2023-2024 precept was agreed in full council and the precept decision and amount has been clearly minuted. The Clerk ensures the council are aware of responsibilities, commitments, forward planning and the need for adequate reserves. Budget papers are

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prepared to ensure councillors have sufficient information to make informed decisions. Budgets are monitored during the year.

At the time of audit the 2024-2025 budget has been prepared and is due for decision at the full Council meeting to be held on 30/1/2024. The precept figure proposed is £993,909, a 6.95% increase.

Income controls

Precept and other income, including credit control mechanisms

All were found to be in order. Income controls were checked and a sample of income received and banked cross referenced with supporting paperwork and bank statements.

Hall hire, football pitches and licence fees were considered at a meeting held on 12/4/2023 (Ref: RG223).

Cemetery fees were reviewed at a meeting held on 12/4/2023 (Ref: RG224).

Petty Cash

Associated books and established system in place

A satisfactory petty cash system is in place with supporting paperwork. A sample of receipts were examined from April to November 2023 and cross referenced with vouchers and the cash book. All were found to be in order.

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/L22613

The Council continue to operate RTI in accordance with HMRC regulations. Payroll is outsourced. Supporting paperwork is in place. Eligible employees have joined the nominated pension scheme and the new employers' contribution rates were confirmed at a meeting held on 12/4/2023 (Ref: RG212). An examination was undertaken on a sample of salary payments from April to December 2023. All was found to be in order.

It is noted that the Council noted the ongoing review of the National Employers' pay offer at a meeting held on 12/4/2023 (Ref: RG214). A report on staff salaries was considered at meetings held on 27/6/2023 (Ref: RG336) and 4/10/2023 (Ref: RG256). Salary increases were noted at a meeting held on 29/11/2023 (Ref: RG282).

Staff appraisals have been undertaken and completed (Ref: 12/4/2023 – RG215).

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Councillors have the option of claiming basic parish allowance. These are paid annually in March and are processed through the Council's payroll system. A further examination of payroll will take place at the year end audit.

Asset control

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

A separate asset register dated 23/1/2024 is in place. Values are recorded at cost value/insurance value. The total value of assets at this point are recorded at £525,523. A further examination will take place at the year end.

Bank Reconciliation

Regularly completed and cash books reconcile with bank statements

All were in order. Bank Reconciliations are carried out regularly. The bank statements reconciled with the bank reconciliations for all accounts.

It is noted that the Council approved the transfer of the No.1 account to Unity Trust Bank at a meeting held on 27/6/2023 (Ref: RG247). It is anticipated that this will be up and running in the new financial year and the funds transferred from the No.1 account accordingly.

Bank Balances at 30/11/2023 were confirmed as:

<i>NatWest Current</i>	<i>xxxx3922</i>	<i>£83,491.73</i>
<i>NatWest Current</i>	<i>xxxx9955</i>	<i>£68,340.14</i>
<i>NatWest Reserve</i>	<i>xxxx5249</i>	<i>£101,814.95</i>
<i>Santander Savings</i>	<i>xxxx5910</i>	<i>£486,857.51</i>
<i>NatWest Business Current</i>	<i>xxxx7124</i>	<i>CLOSED 11/12/2023</i>
<i>Nationwide BS</i>	<i>xxxx6269</i>	<i>£105,327.64</i>

Reserves

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

To be examined at the year end.

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.

To be examined at the year end.

Sole Trustee

The Council has met its responsibilities as a trustee

The Council is not a sole trustee.

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Internal Audit Procedures

The 2023 Year End Internal Audit report was considered by the Council at a meeting held on 27/6/2023 (Ref: RG241).

A review of the effectiveness of the Internal Audit was carried out on 12/4/2023 (Ref: RG221.1).

External Audit

The Council formally approved the 2023 AGAR at a meeting of the full Council held on 24/5/2023 (Ref: 178.1).

The External Auditor's report was considered at a meeting held on 4/10/2023 (Ref: RG263).

There were no matters arising from the External Audit.

Additional Comments/Recommendations

- The Annual Town Council meeting was held on 24/5/2023. The first item of business was the Election of Town Mayor, in accordance with Standing Orders.
- I would like to take this opportunity to commend the Council on the clear and concise quality of the minutes provided for the audit.
- There are no additional comments/recommendations to make in relation to this audit.
- I would like to record my appreciation to the Mark and Kim for their assistance during the course of the audit work and the quality of the documents presented for the audit.



Heather Heelis
Heelis & Lodge
25 January 2024

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Agenda item 15

Insurance – Annual Review

The Council is currently insured by Zurich since April 2022. The current three-year term insurance agreement with this company expires on the 31 March 2025.

The Council's current level of cover is summarised below.

The Committee is asked to:

- i. Review and confirm the level of cover below.

Current levels of Cover

Material damage – buildings & subsidence	2023/24
Buckingham Court	687,986
Cemetery buildings	215,758
Kingsley Hall	447,802
Willingale Road Changing Room	128,914
Community Centre	2,879,500
Drinking fountain	29,851
RVRG changing rooms	499,367
LAC buildings	293,107
All-weather running track	244,954
War Memorial	86,846
Willingale Road Allotments	124,841
Business Interruption – Murray Hall	
Additional expenditure	100,000
Loss of revenue	450,000

	2023/24
Contents	
Buckingham Court	89,509
Kingsley Hall	3,802
Murray Hall	54,824
Cemetery office & outbuildings	6,404
Engineering	
Passenger lift	500,000
All risks	
Town Mayor's Badge of Office	3,343
Silver Gilt Chain of Office and case	
Best Allotment in Loughton Cup	1,622
Silver Plated Rose Bowl	
Noticeboards x 9	7,308

Garden Machinery (Cemetery)	6,426
Garden Machinery (Willingale Road Allotments)	
Skate Ramps and Associated Equipment	26,914
4 laptops	5,520
Playgrounds - Play Equipment	275,280
Money	
In transit in the custody of any Member or Employee or in transit by registered post (limit £250), or in a Bank Night Safe	5,000
In the private residence of any Member or Employee	500
In the premises – in the custody of or under the actual supervision of any Member or Employee. / In locked safes or strongrooms	5,000
In locked receptacles other than safes or strongrooms	500
Public Liability	15m
(incl Hirers' Liability of £2m; Libel & Slander £500,000)	
Employer's Liability	10m
Legal Defence Costs	200,000
Fidelity Guarantee (Employees & Members)	2m

Personal Accident		
Cover is limited to £500,000 any one person and £2,000,000 any one incident		
Employees	Capital sum	100,000
	Weekly sum	500
Volunteers	Capital sum	100,000
	Weekly sum	500
Members	Capital sum	100,000
	Weekly sum	500
Key Personnel - Clerk	Capital sum	100,000
	Weekly sum	500 for up to 10 weeks and £100 per week thereafter

Vehicle – fully comprehensive, excess of £150.

**Agenda item 16
Asset Register**

**Loughton Town Council
Register of Assets and Properties as at 23 January 2024**

Asset	Date of acquisition	Method of acquisition	Owner if not town council	Nature of town council interest	Cost of acquisition £	Current Value £	Basis of current valuation	Insurance value 23/24 to be updated	Date of disposal	Method of disposal
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Open Spaces, playing fields and recreational areas

The Lindens open space	09/09/1999	Transfer from EFDC		Freehold	nil	1.00	Community asset			
Hillyfields open space (incorporating Millennium Remembrance Grove)	30/10/2000	Transfer from EFDC	NPA has an interested registered on the Deed	Freehold	nil	1.00	Community asset			
Lady Whitaker's Mead	15/03/2002	Purchase		Freehold	135,000.00	nil	Community asset			
Willingale Road Playing Fields (including changing rooms)	15/03/2002	Purchase	NPA has an interested registered on the Deed	Freehold	Combine in cost with Lady Whitker's Mead	nil	Community asset	128,914		

Kings Green, Standard Green, School Green and part of Hillyfields	15/08/2001	Management agreement with City of London	City of London (formerly Corporation)	Legal management agreement	n/a	nil	n/a			
War Memorial on Kings Green	n/a	Assumed responsibility	unknown	responsible for	n/a	nil	n/a	86,846		
Roding Valley Recreation Ground	01/04/1997	Transfer from EFDC		Leasehold wef 10/01/2008	nil	1.00	Community asset LAC buildings only	499,367 293,107		
Open space adjacent to Willingale Road allotment site	06/09/2005	Transfer from EFDC		Freehold	nil	1.00	Community asset			
Memorial Rose Garden, Roding Road	01/11/2015	Lease	St. Michael's Church	Leasehold - Chelmsford Diocesan & St. Michael's PCC	nil	nil	Community asset			
Loughton Cricket Club, Traps Hill	13/05/2019	Transfer from EFDC		Freehold	nil	1.00	Community asset			

Street Furniture

Bus shelter, Jessel Drive	01/04/2007	Purchase		Ownership	3280	nil	Community asset			
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Bus shelter, Borders Lane	01/06/2017	Purchase		Ownership	3222	nil	Community asset			
Bus shelter, Jessel Drive/Colebrook Lane	01/06/2011	Purchase		Ownership	3398	nil	Community asset			
Bus shelter, Traps Hill	01/05/2018	Purchase		Ownership	4436	nil	Community asset			
Noticeboard, library wall, Traps Hill	01/10/1998	Purchase		Ownership	570	nil	Community asset	7,308 - total ins for all noticeboards		
Noticeboard in Longcroft Rise (Oakwood Hill)	03/03/2022	Purchase		Ownership	-610	nil	Community asset		Oct-23	Scrapped as replaced
Noticeboard in Longcroft Rise (OakwoodHill)	17/04/2023	Purchase		Ownership	1261	nil	Community asset			
Noticeboard - Sainsbury's Debden	17/04/2023	Purchase		Ownership	1011	nil	Community asset			
Noticeboards on the Roding Valley Recreation Ground	01/04/2016	Purchase		Ownership	5630	nil	Community asset			
Xmas lights, King's Green	01/10/2011	Purchase		Ownership	-3985	nil	Community asset	not insured	Scrapped - Oct 22	By contractor
Xmas lights, King's Green	01/10/2012	Purchase		Ownership	-502	nil	Community asset	not insured	Scrapped - Oct 22	By contractor

Blue Heritage plaques - see file for details of locations	various	Purchase		Ownership	various	nil	Community asset	not insured		
Sat/Grit bins, locations as per file	01/01/2003	Purchase		Ownership	385 each	nil	Community asset	not insured		
Drinking fountain	03/02/2005	Assignment of lease from EFDC		Leasehold	nil	nil	Community asset	29,851		
Civilian war memorial	01/05/2005	Purchase		Ownership	1800	nil	Community asset	not insured		
Highways seats (outside town centres) see list for locations etc	01/06/2005	Exchange of letters with EFDC		Ownership	nil	nil	Community asset	not insured		
Alleyway name plates, see list of details of locations etc	01/04/2006	Purchase		Ownership	various	nil	Community asset	not insured		
Flower baskets (High Road) *31 see list of details of locations etc	01/06/2008	Purchase		Ownership	201 each	nil	Community asset	not insured		
Flower baskets (Broadway) *38 see list of details of locations etc	01/06/2010	Purchase		Ownership	36 each	nil	Community asset	not insured		

Flower baskets (Station Road) *11 see list of details of locations etc	01/04/2015	Purchase		Ownership	225 each	nil	Community asset	not insured		
Oak interpretation board (Pump Hill)	01/10/2015	Purchase		Ownership	1372	nil	Community asset	not insured		
Triangular bunting	02/03/2023	Purchase		Ownership	1714	>£1k	Community asset	not insured		

Playgrounds

Playground equipment, Roding Valley Recreation Ground	Summer 1997	Purchase		Ownership	-6,722	nil	Community asset	25,190	31/08/2023	Scrap
Playground equipment, Roding Valley Recreation Ground	August 2023	Purchase		Ownership	46,857	nil	Community asset	61,036		
Playground in Felstead Road	04/01/2002	Transfer from EFDC		Freehold	nil	nil	Community asset	not insured		
Playground equipment on Felstead Road playground	Feb/March 2003	Purchase		Ownership	25,200	nil	Community asset	22,560		

Trap Hill playground additional item of equipment	18/05/2001	Transfer from EFDC		Freehold	nil 890	1.00	Community asset	not insured	01/07/2016	Scrap
Playgrounds at Colebrook Lane (CL), Newmans Lane (NL), Westall Road, Hillyfields (H) & Oakwood Hill (aka Monksgrove)	21/01/2002	Management agreement with EFDC		Management agreement	n/a	n/a	n/a	37,728 - CL 49,560 - NL 10,102 - H		
Monksgrove playground	01/11/2008	Purchase		Ownership	15,600	nil	Community asset	8,542		
Neman's Lane refurbishment (2 new items of equipment)	01/11/2008	Purchase		Ownership	19,000	nil	Community asset	not insured		
Westall Road play area equipment	01/11/2009	Purchase		Ownership	64,000	nil	Community asset	29,640		
Westall Road play area new swings	01/04/2011	Purchase		Ownership	4,750	nil	Community asset	not insured		
Colebrook Lane replacement of play equipment (swings)	01/09/2010	Purchase		Ownership	6,386	nil	Community asset	not insured		

Colebrook Lane replacement multi-play unit and springer	01/04/2014	Purchase		Ownership	20,385	nil	Community asset	not insured		
Hillyfields play area refurbishment	01/03/2011	Purchase		Ownership	17,895	nil	Community asset	not insured		
Outdoor gym, Roding Valley Recreation Ground	01/06/2011	Purchase		Ownership	21,517	nil	Community asset	25,800		
Outdoor gym, Willingale Road playing field	01/04/2014	Purchase		Ownership	17,000	nil	Community asset	19,296		
Skateboarding equipment and trailer	01/05/2015	Purchase		Ownership	8,000	nil	Community asset	26,914		
Traps Hill playground	01/07/2016	Purchase		Ownership	80,000	nil	Community asset	41,825		
Traps Hill playground trampoline					-1,700				01/06/2018	Scrapped
Traps Hill playground seesaw	01/07/2018	Purchase		Ownership	3,396	nil	Community asset	not insured		
Outdoor table tennis tables *2	01/04/2017	Purchase		Ownership	3,000	nil	Community asset	not insured		1 table scrapped

Allotments

Allotment silver trophy and silver rose bowl	01/07/2011	Gift		Ownership	nil	800	Cost (no change from 11/12)	1,622		
Pyrls Lane Allotments	26/11/1999	Transfer from EFDC		Freehold	nil	1.00	Community asset			
Roding Road Allotments	26/11/1999	Transfer from EFDC		Freehold	nil	1.00	Community asset			
Access licences to Roding Road allotments	Various	Grant of licences by LTC				see debt register	n/a			
Willingale Road allotments	06/09/2005	Transfer from EFDC		Freehold	nil	1.00	Community asset	124,841		

Cemetery

Loughton Cemetery (including buildings)	23/12/1999	Transfer from EFDC		Freehold	nil	1.00	Community asset	215,758		
Loughton Cemetery Furniture and equipment	various	Purchase		Ownership	various	various <£1k	n/a	6,404		

Other Services **(Rec)**

Defibrillators -3 - 5 Station Rd; 63 the Broadway; Morrisons 246- 250 High Rd Loughton	19/02/2018	Purchase		Ownership	3765	3765	Community asset			
Defibrillator - Murray Hall	13/04/2023	Purchase		Ownership	1905	1905	Community asset			

**Community
Hall**

Kingsley Hall	27/10/2000	Transfer from EFDC		Freehold	nil	1.00	Community asset	447,802		
Kingsley Hall contents	various	Purchase		Ownership	various	various <£1k	n/a	3,802		

**Office
premises**

1 Buckingham Court	26/03/2001	Freehold Purchase		Freehold	395,000	517,400	Fixed from 08/09	687,986		
Furniture and equipment at Town Hall and Loughton library / 1 Buckingham Court see inventory for details	various	Purchase		Ownership	various	various <£1k	Cost	89,509		

Chairmen's name board, Loughton Urban District Council	05/06/2003	Loan from Epping Forest Museum, requires annual renewal		Loan	nil	Unknown	Community asset	included above		
Tow Mayor's regalia	01/05/2008	Purchase		Ownership	1,250	1,444	Cost (08/09)	3,343		
Laptops x 4 (+set up)	15/10/20; 27/5/20 & 11/1/22 (x2)	Purchase		Ownership	5,129	each <£1k	n/a	5,520		

Community and Youth Centre

106 Borders Lane (the whole site)	05/08/2002	Purchase		Freehold	825,000 (land purchase)	nil	Community asset			
Community and Youth Centre building	25/05/2006 (Practical completion)	Purchase		Freehold	75,667 net	nil	Community asset	2,879,500		
The Murray Hall contents	various	Purchase		Ownership	various	various <£1k	Cost	54,824		
Youth centre	(quarter day before) 25/05/2006 (Date of practical completion)	LTC agreement to lease to ECC		lease to ECC 99 years, end 24/05/2105	432,000 (one-off premium no rent)		N/A	n/a		

Murray Hall - New Stage	01/10/2022	Purchase		Ownership	5868	5868	Community asset			
Murray Hall - Electronic Vehicle Charger	23/01/2024	Purchase		Ownership	1023	1023	Community asset			

Vehicles

Primaster Van	01/03/2013	Purchase		Ownership					16.02.2023	Van Scrapped
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532,216

N.B Item with a value of less that £1,000 are not recorded in this main asset register but detailed in the inventories for each facility.

For reporting purposes, the book value of fixed assets will usually stay constant until disposal.