



ANNUAL COUNCIL MEETING

Members are summoned to attend a Meeting

of the Town Council to be held at 7.30pm on

Wednesday 15 May 2024

**At Loughton Town Council, Council Chamber,
1 Buckingham Court, Loughton IG10 2QZ**

to transact the business as shown in the agenda.

Mark Squire
Town Clerk
9 May 2024

Cllr I Allgood
Cllr S Fontenelle
Cllr R Minhas
Cllr M Owen
Cllr R Sylvan

Cllr R Brookes
Cllr A Fricker
Cllr S Murphy
Cllr C Pond
Cllr K Valentine

Cllr C Davies
Cllr S Harriman
Cllr S Murray
Cllr J Riley
Cllr D Wixley

Cllr W Dodd
Cllr K-W Lee
Cllr J Obaseki
Cllr M Stubbings

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 Election of the Town Mayor for 2024/25

To receive brief remarks from the retiring Mayor about his year of office, and short appreciations from Members.

The retiring Mayor, Cllr Mick Stubbings will call for nominations and put them to the vote. This will be followed by:

- i The signing of the Declaration of Acceptance of Office by the Town Mayor for 2024/25.
- ii The presentation of the Chain of Office and Lord Citrine's ABC of Chairmanship.
- iii The new Town Mayor's acceptance speech.
- iv The presentation of the past Town Mayor's badge to the retiring Mayor.

2 Appointment of Deputy Town Mayor for 2024/25

To appoint the Deputy Town Mayor for 2024/25 and present the badge.

3 Apologies for Absence

To receive any apologies for absence.

4 Declarations of Interest

For Councillors to declare any pecuniary or non-pecuniary interest in any items on the Agenda.

Members are reminded that if their interests change, they must, within 28 days of becoming aware of the change, complete a new register of members' interests form and return it to the Town Clerk for submission to the Monitoring Officer.

5 Confirmation of Minutes

To confirm the minutes of the meeting held on 23 April 2024.

6 Town Clerk's Report

To report (for discussion only) on any further significant information/matters that may be of interest to Town Council members.

7 Appointment of Members, and Election of Chairman and Vice Chairman, of Council Committees for 2024/25

7.1 Planning and Licensing Committee – in view of the closeness of the next meeting scheduled for 20 May and following the ballot paper errors made by the District Council at the recent local elections, it may be necessary to nominate a temporary committee to be formalised at a later date.

7.2 Recreation Committee

7.3 Environment and Heritage Committee

7.4 Resources and General Services Committee

All committees consist of seven members.

7.5 Nomination of up to three persons per political group authorised to make substitutions in accordance with Standing Order 5e.

8 Nomination of Council Representatives for 2024/25

- 8.1** To nominate Council representatives to outside bodies for 2024/25 and, where appropriate, substitutes.

Council representatives on outside organisations are reminded that depending on the status of the organisation, e.g., charity, company, etc. by joining the board they could become liable if the organisation failed. The Council's insurance would not cover them.

* A list of organisations and current representatives, where appropriate, is attached (see page 4).

A number of these organisations are open to members of the public. Any non-council representatives attending these meetings should ensure they make it clear to the organisation that they are there in a personal capacity.

8.2 To review arrangements for reporting back on the activities of outside bodies

Representatives are requested to provide a written report, which is attached to the next Council agenda, on meetings which they have attended. A verbal report can be made on meetings attended within ten days of the Council meeting. Members are also requested to provide an annual report for the final Council meeting of the municipal year.

The Council is asked to confirm these arrangements.

8.3 Joint Standards Committee

To appoint a representative and a substitute to the Joint Standards Committee for 2024/25.

8.4 Grievance Hearing and Disciplinary Appeal Panels

To nominate a third member (not the Town Mayor or Deputy Town Mayor, a Committee Chairman nor the Vice Chairman of Resources and General Services Committee) to sit on the Grievance Hearing Panel, and one to sit on the Disciplinary Appeal Panel.

9 Membership of Internal Council Groups

To confirm or amend the membership of the following internal groups:

9.1 Strategy and Staff Group (includes the Complaints Panel)

Membership: Town Mayor, Deputy Town Mayor and the Chairman of each of the Committees, Cllr S Murray as representative from the minority group. Exceptionally, one or two additional members if specially required may be appointed by the Council if there is a special reason to include that person/those people. There must be a clear rationale stated for inclusion.

Note: It is always open to the group to invite a member to a particular meeting if special knowledge, etc. is required.

9.2 Financial Assistance Working Group

Membership: Chairman and Vice Chairman of the Resources and General Services Committee, Cllr Murray and past Town Mayor.

The Group usually meets in January to consider the annual round of applications.

9.3 Roding Valley Recreation Ground Improvements Project Working Group
Membership: Chairman and Vice Chairman of the Recreation Committee and other members to be nominated by this Committee.

10 General Power of Competence

To reaffirm the use of the General Power of Competence in the forthcoming Civic Year. S1.1 of the Localism Act 2011 states 'A local authority has power to do anything that individuals generally do'. The essence is that if a proposed action fits this, eligible councils do not need to look for another power. i.e. a power of first resort.

11 Confirmation of Standing Orders

To receive and confirm the Town Council's Standing Orders (existing document on Town Council website).

12 Confirmation of Financial Regulations

To receive and confirm the Town Council's Financial Regulations (existing document on Town Council website). The new 2024 National Association of Local Council's (NALC) recommended template will be reviewed during the Town Council year.

13 Year End Financials 2023/24

To receive and approve. The Town Clerk will provide further background information. These accounts are due to be audited by our internal auditor, Heelis & Lodge on 13 May 2024 and a copy of this report will be available at the meeting.

13.1 Annual Governance and Accountability Return (AGAR) for the year ending 31 March 2024, including.

- (i) AGAR (Section 1) for the Year ended 31 March 2024 (see pages 6).
- (ii) AGAR (Section 2) for the Year ended 31 March 2024 (see page 7).
- (iii) AGAR – to NOTE the completed and signed Annual Internal Audit Report on page 3 of the Annual Governance and Accountability Return 2023/24 will be circulated following our internal year-end audit on 13 May 2024 (see page 5 for details of requirements).

13.2. Annual Accounts

To receive and approve the Annual Accounts for the Year ended 31 March 2024 (see pages 8 – 11). This statement of accounts has been prepared in accordance with the Local Audit and Accountability Act 2014 and the Accounts and Audit Regulations 2015, i.e., on an income and expenditure basis with a statement of balances and complies with Proper Practices in completing Sections 1 and 2 of the Annual Governance and Accountability Return.

Mark Squire
TOWN CLERK
9 May 2024

Agenda item 8

8.1 Nomination of Council Representatives for 2024/25

Details of the representatives for the past year may be found in the Council minutes for the meeting held on 24 May 2023.

Organisation	2023-24 representative(s)
Lopping Endowment	Cllr J Jogia (as District Councillor)
Essex Association of Local Councils (EALC) – Epping Forest Branch	Cllrs C C Pond and Wixley
Local Councils’ Liaison Committee	Cllrs C C Pond and Wixley
EALC - Larger Local Councils Forum	Cllr Wixley
ECC Parish Passenger Transport Meeting	Cllrs Abrahams and CC Pond
Tree Wardens (appointed by Epping Forest CountryCare)	Cllrs Cohen, Fontenelle, Wiskin and Wixley
Loughton Broadway Town Centre Partnership	Cllrs Brookes, Cohen, Davies, Murphy, Owen and Rainbow
Essex Police local community meetings	Cllrs Fontenelle, House and Wixley
Roding Valley Nature Reserve Consultative Group	Cllr MacKinnon and Wixley

*** Whilst the Council has not been invited by Essex Police to nominate official representatives, it is best practice to ensure the Town Council has a presence at the local meetings in Loughton, Buckhurst Hill and Chigwell.*

Agenda item 13.1

13.1 Annual Governance and Accountability Return (AGAR) for the year ending 31 March 2024

Annual Internal Audit Report 2023/24

LOUGHTON TOWN COUNCIL

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During the financial year ended 31 March 2024, 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 2023/24 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.			
E. Expected income was fully received, based on correct prices, properly recorded and promptly 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 this 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 (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.			
K. If the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")			
L. The authority published the required information on a website/webpage 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 2023-24 AGAR period, were public rights in relation to the 2022-23 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).			
N. The authority has complied with the publication requirements for 2022/23 AGAR (see AGAR Page 1 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 (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken: DD/MM/YYYY DD/MM/YYYY DD/MM/YYYY Name of person who carried out the internal audit: ENTER NAME OF INTERNAL AUDITOR

Signature of person who carried out the internal audit: SIGNATURE REQUIRED Date: DD/MM/YYYY

*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).

Agenda item 13.1

13.1 Annual Governance and Accountability Return (AGAR) for the year ending 31 March 2024

Section 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

LOUGHTON TOWN 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 2024, that:

	Agreed		"Yes" means that this authority:
	Yes	No*	
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 measures designed to prevent and detect fraud and corruption and reviewed 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 assure ourselves that there are no matters of actual or potential non-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 finances.			has only done what it has the legal power to do and has complied with Proper Practices in doing so.
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.			during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
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 documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.			arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.			responded to matters brought to its attention by internal and external audit.
8. We considered whether any litigation, liabilities or commitments, 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 business activity during the year including events taking place after the year end if relevant.
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
			has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.

*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:

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

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

Chair SIGNATURE REQUIRED

Clerk SIGNATURE REQUIRED

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Agenda item 13.1

13.1 Annual Governance and Accountability Return (AGAR) for the year ending 31 March 2024

Section 2 – Accounting Statements 2023/24 for

LOUGHTON TOWN COUNCIL

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	632,766	491,775	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	829,663	904,300	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	164,381	231,919	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	494,079	520,079	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	100,497	100,497	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	540,459	541,494	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	491,775	465,924	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	481,184	434,815	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	519,655	531,193	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	349,682	266,268	The outstanding capital balance as at 31 March of all loans from third parties (including FWLB).

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 exclude any Trust transactions.

I certify that for the year ended 31 March 2024 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 Practices and present fairly the financial position of this authority.

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

8. SIGNATURE REQUIRED

Date

07/05/2024

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

Agenda item 13.2
13.2 Annual Accounts

02/05/2024		Loughton Town Council		
15:47		Balance Sheet as at 31st March 2024		
31st March 2023		31st March 2024		
Net Value	Fixed Assets	Cost of Asset	Depreciation	Net Value
<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
	Current Assets			
3,916	Debtors	37,563		
37,128	Vat Refunds	9,996		
15,432	Prepayments	9,866		
56,098	Current Account	93,795		
40,195	No 2 Current Account	38,746		
100,941	Capital Reserve	102,297		
179,533	Santander Business Reserve	93,723		
138	Security Deposits Current a/c	0		
104,128	Nationwide Building Society	106,104		
150	Petty Cash	150		
0	Creditors	14,623		
<u>537,659</u>			<u>506,864</u>	
	537,659 Total Assets			506,864
	Current Liabilities			
1,327	Creditors	0		
5,635	Accruals	8,225		
27,563	Receipts in Advance	21,550		
3,819	Security deposits	3,895		
3,870	Key deposits	3,870		
3,670	Booking Deposits	3,400		
<u>45,883</u>			<u>40,939</u>	
	491,775 Total Assets Less Current Liabilities			465,924
	Long Term Liabilities			
<u>0</u>			<u>0</u>	
	491,775 Total Assets Less Long Term Liabilities			465,924
	Represented By			
267,530	General Reserve			280,024
224,245	Earmarked Reserves			185,900
<u>491,775</u>				<u>465,924</u>

13.2 Annual Accounts / continued

02/05/2024	
15:47	
Loughton Town Council	
Balance Sheet as at 31st March 2024	
31st March 2023	31st March 2024
The above statement represents fairly the financial position of the authority as at 31st March 2024 and reflects its Income and Expenditure during the year.	
Signed : Chairman	_____ Date : _____
Signed : Responsible Financial	_____ Date : _____

13.2 Annual Accounts / continued

Loughton Town Council		
Income and Expenditure Account for Year Ended 31st March 2024		
31st March 2023		31st March 2024
	Income Summary	
829,663	Precept	904,300
829,663	Sub Total	904,300
	Operating Income	
0	Buckingham Court	1,312
7,013	Grants	37,100
30,707	Kingsley Hall	30,012
78,001	The Murray Hall	109,079
0	Other Services (Rec)	7,163
6,065	Roding Valley Recreation Gnd	4,459
609	Open Spaces	125
25,366	Cemetery (Church Lane)	12,395
3,842	Allotments	4,020
696	Will. Rd. Playing Field	2,152
0	Other services (EH)	880
600	Van	0
11,481	Other Costs and Income	23,222
994,044	Total Income	1,136,219
	Running Costs	
18,042	Communication	17,050
16,562	Office Expenses	12,594
3,408	Audit	3,926
391,213	Central Personnel	407,806
14,325	Council Expenses	14,675
1,776	Other Services (RGS)	339
1,626	Members' Expenses	1,723
70,474	Buckingham Court	58,313
(285,000)	Service Re-charge (RGS)	(371,000)
7,781	Library	0
340	Christmas Best Dressed Window	375
29,364	Grants	31,399
37,046	Kingsley Hall	19,031
207,382	The Murray Hall	122,998
7,957	Other Services (Rec)	15,671
152,000	Service Re-charge (Rec)	196,000
151,585	Roding Valley Recreation Gnd	159,717
29,191	Open Spaces	19,522
56,389	Cemetery (Church Lane)	57,994
31,844	Playgrounds	160,249
39,307	Street Furniture	38,648
3,213	Allotments	4,536
1,640	Cemetery (Debden Lane)	1,180
13,273	Will. Rd. Playing Field	12,211
1,126	Other services (EH)	2,114
99,000	Service Re-charge (EH)	125,000
34,000	Service Re-charge (PL)	50,000
170	Other Services (PLC)	0
0	Van	0
1,135,035	Total Expenditure	1,162,070

13.2 Annual Accounts / continued

Loughton Town Council		
Income and Expenditure Account for Year Ended 31st March 2024		
31st March 2023		31st March 2024
	General Fund Analysis	
343,594	Opening Balance	267,530
994,044	Plus : Income for Year	1,136,219
<u>1,337,638</u>		<u>1,403,749</u>
1,135,035	Less : Expenditure for Year	1,162,070
<u>202,603</u>		<u>241,679</u>
(64,927)	Transfers TO / FROM Reserves	(38,345)
<u>267,530</u>	Closing Balance	<u>280,024</u>