



RESOURCES AND GENERAL SERVICES COMMITTEE

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

Wednesday, 2 October 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

25 September 2024

Councillor M Owen (Chairman)
Councillor R Brookes (Vice Chairman)

Councillors
I Allgood
S Murray

S Fontenelle
M Stubbings

N MacKinnon

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 26 June 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.

The Town Clerk is working on adapting the Town Council's 'Financial Regulations' to the new National Association of Local Councils (NALC's) own recommended template.

The Terrorism Bill, commonly known as Martyn's Law has now been introduced (and had its first reading) in Parliament.

6 Training and Conferences

The Services Manager and Community and Services Officer attended an Institute of Cemetery Management (ICCM), Southeast Branch Meeting and Networking Day at Highgate Cemetery on Wednesday 24th July 2024. The information event proved to be very informative and constructive.

To review and note.

7 Staffing

- Pippa Bryce, Community Manager has been appointed as the new Deputy Town Clerk as from 1 November 2024. Pippa will cover all aspects of Town Council work, (in the absence of the Town Clerk) with the exception of financial matters.
- Best wishes to Kim Lumb, the current Deputy Town Clerk and Responsible Financial Officer (RFO) on her retirement as from 9 October 2024.
- Kate Pendlebury joined the Town Council on 16 September as the new RFO (pending). It is anticipated that Kate will formally adopt this title as from 1 April 2025. The Town Clerk will resume the RFO role during this interim period.

To receive and note

8 Staff Salaries 2024/25

The Society of Local Council Clerks (SLCC) have reported that whilst one Union has accepted this years' pay offer, it has been rejected by the other two Unions. Both organisations are now moving to a ballot for industrial action of their members.

The outcome of the pay award from 1 April 2024, will again be delayed until mid-late October at the earliest.

To receive and note.

9 **Christmas Closedown Arrangements 2024**

In line with existing Town Council policy agreed in February 2008 and updated in October 2021, the office is operational with 'skeleton staffing' and reduced hours. The Christmas period will therefore be:

Tuesday 24 December	Closed 12 noon
Wednesday 25 December	Closed
Thursday 26 December	Closed
Friday 27 December	10am – 3pm
Monday 30 December	10am – 3pm
Tuesday 31 December	10am – 12.30pm
Wednesday 1 January	Closed

10 **Citizens Awards**

The Committee is asked to reaffirm its commitment to the annual Citizen Awards, the cut-off date for entries being 31 January 2025. Community groups and local schools will be approached, and social media publicity will be used to further promote the awards. The award presentations to be made again at the next Annual Town Meeting in March 2025.

11 **Town Mayor initiatives**

The Town Mayor, Katie Valentine has opted not to host a Civic Service in 2025. She has initiated two new initiatives for early next year

- Fine tuning the publicity for the Citizenship Awards, to attract and involve the younger generation.
- Hosting a mock Town Council meeting which will involve a local school's council. The children will set up their own agenda and will be assisted during the daytime meeting.

To receive and note

12 **Financial Assistance**

The Committee are asked to consider and AGREE whether they wish for the Financial Assistance scheme to continue in 2025/26.

A number of emails have been received from successful 24/25 grant recipients, where projects have already been completed since the start of the financial year, thanking the Council for their support.

Councillors to note that if the scheme is agreed, the 25/26 application form will be updated to request bank details to receive payment of grant by bank transfer.

To consider and agree

13 **Annual Town Meeting**

The 2025 Annual Town meeting is scheduled for Wednesday 19 March 2025, commencing at 8pm in the Murray Hall. Whilst this is not a council meeting, all Town Councillors are expected to attend. The Committee is asked if it wishes to continue with the format used in last year's meeting by inviting local organisations and voluntary

groups, particularly those in receipt of Financial Assistance from the Council, to mount displays at the event to attract more public interest. Certificates to organisations successful in their grant applications for 2025/26 (subject to members decision of agenda item 12 above) would also be presented by the Town Mayor. The meeting is usually concluded with refreshments and an opportunity for members of the public to speak informally with their Councillors.

14 Finance

14.1 Current Financial Position

The current financial position as at 31 July 2024 is attached together with details of the funds available from earmarked reserves (see pages 6-7).

A note of the Council's current bank balances and most recent reconciliations as at 31 July 2024 are attached (see pages 8-11).

14.2 Accounts Paid

Payments totalling £558,250.30 as detailed on payment schedules nos. 393-395 (see pages 12-14) have been made since the report to the meeting on 26 June 2024. Larger copies will be available at the meeting, depending on the print quality of the A4 sheets on the agenda. 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.

15 Internal Financial Check

To note that Councillor MacKinnon visited the office on Wednesday 17 July 2024 and undertook a financial check on invoices and cheque runs from the start of the 2024/25 financial year to date. The next review will be held on Monday 7 October 2024.

To receive and note.

16 Annual Governance and Accountability Return (AGAR) 2023/24

PKF Littlejohn LLP, the external auditors, have signed and returned section 3 – External Auditor's Report and Certificate 2023/24, without any comments, providing a clean audit dated 24 September 2024 (see page 15).

Notice of 'Conclusion of Audit', which finalises the yearly audit requirements, dated 26 September 2024, has been posted on the Town Council's noticeboards and website.

To receive and note.

17 Internal Audit

The interim internal audit from Heelis & Lodge will take place on Monday 13 January 2025.

To receive and note.

18 Remembrance Service

The Town Council annually makes a donation to the Royal British Legion in support of the Poppy Appeal and towards the cost of the wreath laid by the Town Mayor at the annual Remembrance Service to be held this year on 10 November 2024.

Members are asked to confirm if they wish to make a similar donation of £150 this year. Payment to be approved under the General Power of Competence.

19 VE Day 80th Anniversary – 8 May 2025

Members are asked whether they wish to commemorate VE Day 80 - 'a shared moment of celebration' on the 8 May 2025, with a further beacon lighting at Hillyfields Green.

20 Utilities

Following completion of a review, new twelve-month contracts have been agreed in July with British Gas for all sites for both electricity and gas, with transfers being made from our current providers. The old contracts expired on 24 July 2024. It will take some time before we can identify the difference in billing patterns.

To receive and note.

21 Policies Review

Members are asked to review the following policies, with recommended next review date October 2024:

21.1 Equal Opportunities Policy – Last reviewed October 2022 - No changes required (see pages 16-17). Next review date October 2027

21.2 Community Engagement Strategy – Last Reviewed April 2019 - Small tracked change, marked in red (see pages 18-20). Next review date October 2027

21.3 LTC Complaints Procedure – Last Reviewed December 2019 - Small tracked change, marked in red (see pages 21-23). Next review date October 2027

Policies can also be found on the Town Council website.

22 Town Council's Banking Arrangements – changes

- Unity Trust Bank – all paperwork / supporting documentation has now been completed and posted to Unity Bank to open the new Unity Bank online current account. Unity Bank will advise confirmation or any further requirements in due course.
- Final details are being collated to add Cllr Allgood as an additional signatory and remove previous Cllrs Pond and Wiskin from our mandates on all other Loughton Town Council bank accounts.

To receive and note

23 Loughton Town Council (LTC) email addresses and 'sharepoint' access

The office is working on providing standardised e-mails for each councillor and access to a sharepoint directory in preparation for the move to electronic banking.

To receive and note

24 Clerks & Councils Direct Magazine – September 2024 - Article

An interesting article on the accounting and audit responsibilities of a local council (see pages 24-25)

To receive and note.

25 Exclusion of the Press and Public

This committee is asked to RESOLVE to exclude the press and public from the following item in accordance with the Public Bodies (Admission to Meetings) Act 1960, as they contain confidential information relating to contractual matters.

26 Local Charity

The Red Balloon Foundation appointed agents to place the charity into liquidation on 3 September 2024. The Town Clerk will provide further background information and an oral update on the implications to the Town Council.

27 EFDC Fees

To review fees as per recent correspondence and invoice from EFDC regarding the Local Council elections in May 2024.

Mark Squire

TOWN CLERK

25 September 2024

Current Financial Position
Agenda item 14.1

Loughton Town Council
Summary Income & Expenditure by Budget Heading 31/07/2024
Month No: 4 Resources and General Services Committee Report

		Actual Last Year	Actual Year To Date	Current Annual Budget	Variance Annual Total	Funds Available	% of Budget
<u>Resources and General Services</u>							
Communication	Expenditure	17,050	5,182	20,249	15,067	15,067	25.6%
Office Expenses	Expenditure	12,594	5,495	16,668	11,173	11,173	33.0%
Audit	Expenditure	3,926	-2,100	4,130	6,230	6,230	-50.8%
Central Personnel	Expenditure	407,806	136,272	445,390	309,118	309,118	30.6%
Council Expenses (1)	Expenditure	14,675	12,832	19,718	6,886	6,866	65.1%
Other Services (RGS)	Expenditure	339	660	1,200	540	540	55%
Members' Expenses	Expenditure	1,723	0	2,460	2,460	2,460	0%
Buckingham Court	Expenditure	58,313	22,441	64,394	41,953	41,953	34.8%
	Income	1,312	256	2,000	1,744		12.8%
Service Re-charge (2)	Expenditure	-371,000	-132,000	-396,000	-264,000	0	33.34%
Grants	Expenditure	31,399	9,685	38,500	28,815	28,815	25.2%
	Income	37,100	0	0	0		

INCOME – EXPENDITURE TOTALS

R&GS Expenditure (3)	<u>176,824</u>	<u>58,467</u>	<u>216,709</u>	<u>158,242</u>		<u>26.98%</u>
Income	<u>38,412</u>	<u>253</u>	<u>2,000</u>	<u>1,744</u>		<u>12.65%</u>
Net Expenditure over Income	<u>138,412</u>	<u>58,214</u>	<u>214,709</u>	<u>135,750</u>		

Notes:

- (1) Council Expenses – “Actual Year To Date” – includes the Town Council annual Insurance.
- (2) As from 1 April 24, recharge figure will be added back pro rata.
- (3) The Service Recharge will be applied at the financial year-end.

Agenda item 14.1 cont.
Earmarked Reserves for 2024/2025

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	31.07.24
Elections	24,854.81
Grant Funding	2,542.00
Total	27,396.81

Agenda item 14.1 cont.

Date:29/08/2024		Loughton Town Council 2024 - 25		Page 1
Time: 16:00		Bank Reconciliation Statement as at 31/07/2024 for Cashbook 1 - No 1 Current Account		User: JCG
Bank Statement Account Name (s)		Statement Date	Page No	Balances
Nat West no. 1 account		31/07/2024		96,019.76
				96,019.76
Unpresented Payments (Minus)			Amount	
01/03/2024	11474	Samantha Jacobs	350.00	
01/03/2024	11475	Thevagi Varathraja	350.00	
30/04/2024	11542 P22	Clarke Hillyer	25.00	
30/05/2024	11572 P85	South Loughton C C	177.23	
30/05/2024	11571 P84	Euroloo Ltd	216.00	
30/05/2024	11577	Heelis & Lodge	425.00	
19/07/2024	11609 P182	Pippa Bryce	60.00	
19/07/2024	11615 SD14	Nicky North	350.00	
19/07/2024	11627 P204	Tonya Finch	80.00	
19/07/2024	11632 P209	Laura Anderson	80.00	
19/07/2024	11635 P212	Voluntary Action Epping Forest	1,000.00	
19/07/2024	11636 P213	Worth Foundation	1,500.00	
19/07/2024	11637 P214	3Food4U	3,000.00	
19/07/2024	11638 P215	Youth Employment Strategy	1,750.00	
19/07/2024	11610 P183	Viking	323.74	
19/07/2024	11611 P184	Windowflowers Limited	10,096.80	
19/07/2024	11612 P185	Qualis Property Solutions Ltd	12,784.42	
19/07/2024	11613 p186	EDF Energy Ltd	569.97	
19/07/2024	11614 p187	James Todd & Co. Ltd.	124.74	
19/07/2024	11616 P188	TMJ Projects	595.00	
19/07/2024	11617 P189	Tormax UK Ltd	619.76	
19/07/2024	11618 P190	Arbtec Tree Services	816.00	
19/07/2024	11620 P193	TBS Hygiene Ltd	144.00	
19/07/2024	11621 P195	Signs of the Times Ltd	352.26	
19/07/2024	11622 P196	Deltagate Ltd	925.00	
19/07/2024	11624 P198	Electrical & Mechanical Contro	2,394.00	
19/07/2024	11625 P199	C & T Window Cleaning Services	100.00	
19/07/2024	11630 P207	Docendo Ltd	2,379.02	
19/07/2024	11631 P208	David Jackman	25.00	
19/07/2024	11633 P210	Clarke Hillyer	25.00	
19/07/2024	11634 P211	SME Invoice Finance Limited	733.36	
19/07/2024	11641 P218	Loughton Landscapes Limited	360.00	
19/07/2024	11642	Fluid Solutions Plumbing & Hea	252.00	
19/07/2024	11644 P225	Haven House Children's Hospice	123.60	
19/07/2024	11645 SD21	Marius Covacel	350.00	
				43,456.90
				52,562.86
Unpresented Receipts (Plus)				
31/07/2024	R83		253.00	

Agenda item 14.1 cont.

Date:29/08/2024	Loughton Town Council 2024 - 25	Page 2
Time: 16:00	Bank Reconciliation Statement as at 31/07/2024 for Cashbook 1 - No 1 Current Account	User: JCG
	<u>Amount</u>	<u>Balances</u>
		253.00
		52,815.86
Balance per Cash Book is :-		52,815.86
Difference is :-		0.00

Date:28/08/2024

Loughton Town Council 2024 - 25

Page 1

Time: 13:14

Bank Reconciliation Statement as at 31/07/2024
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	31/07/2024		57,129.98
			57,129.98
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
18/03/2024 839 P794 B Cohen		120.00	
25/07/2024 852 P852 HMRC only 120PW00111168		8,611.28	
25/07/2024 853 P223 Essex Pension Fund		9,654.47	
			18,385.75
			38,744.23
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			0.00
			38,744.23

Agenda item 14.1 cont.

Date:28/08/2024

Time: 12:44

Loughton Town Council 2024 - 25

Bank Reconciliation Statement as at 31/07/2024
for Cashbook 3 - NatWest Business Reserve Acc

Page 1

User: JCG

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
NatWest Business Reserve Acc	31/07/2024		102,806.06
			102,806.06
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			0.00
			102,806.06
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			0.00
			102,806.06
		Balance per Cash Book is :-	102,806.06
		Difference is :-	0.00

Date:28/08/2024

Loughton Town Council 2024 - 25

Page 1

Time: 12:41

Bank Reconciliation Statement as at 31/07/2024

User: JCG

for Cashbook 4 - Santander Business Reserve Acc

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Santander	31/07/2024		336,946.58
			336,946.58
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			0.00
			336,946.58
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			0.00
			336,946.58
		Balance per Cash Book is :-	336,946.58
		Difference is :-	0.00

Agenda item 14.1 cont.

Date:28/08/2024

Loughton Town Council 2024 - 25

Page 1

Time: 12:42

Bank Reconciliation Statement as at 31/07/2024
for Cashbook 6 - Nationwide Instant Saver Acc

User: JCG

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Nationwide Instant Saver Acc	31/07/2024		106,886.68
			<u>106,886.68</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			106,886.68
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			106,886.68
		Balance per Cash Book is :-	106,886.68
		Difference is :-	0.00

Agenda item 14.2

Accounts Paid

Loughton Town Council
Payment record
List of payments made between 31 May 2024 to 21 June 2024

Invoice No.	Date Paid	Payee Name	Chq No.	Paid	P No.	Transaction details	Year
for information No. 1 Account							
07/24/LTC		Mr Happy	11578	300.00	P110	Jessel Green entertainment	2024/25
457		Portable Toilet Hire (London) Limited	11580	804.00	P111	Jessel Green toilets	2024/25
GG542		KBL Event Hire	11581	7,731.00	P112	Jessel Green Bouncy equip	2024/25
34402881		Zurich Municipal	11582	108.00	P113	Extra van insurance Jessel Green	2024/25
934		Trevor Muller Playground Inspections Limited		1,104.00	P114	Annual playground reports	2024/25
936		Trevor Muller Playground Inspections Limited		132.00	P115	Tennis crt & Football Inspect	2024/25
937		Trevor Muller Playground Inspections Limited	11583	170.00	P116	Outdoor gym inspections	2024/25
70		Qualis Property Solutions	11584	13,499.63	P117	Grd Maintenance May	2024/25
911		Reliant Leisure Services Ltd	11585	1,008.00	P118	Playgrd repairs	2024/25
911		Delegate Limited		595.00	P119	5 yearly electrical test	2024/25
912		Delegate Limited		398.00	P120	MH electrical lights repairs	2024/25
914		Delegate Limited		340.00	P121	104 5 yearly electro test	2024/25
915		Delegate Limited	11586	570.00	P122	WRA electrical repairs	2024/25
92		MRI Fabrications Ltd	11587	144.00	P123	Repair gate at playgrd	2024/25
		Arbtec Tree Services	11588	6,254.00	P124	Various Tree works	2024/25
0602344284		Castle Water	11589	244.09	P125	B. Crt water rates April - Sep 24	2024/25
447		TBS Hygiene Ltd	11590	93.00	P126	Dog Bins May	2024/25
025986		Pinetree Housing Limited	11591	600.00	P127	WRPF Grd maint May	2024/25
		Clarke Hillyer	11592	25.00	P128	B. Crt window cleaning June 2023	2024/25
1385		James Todd & Co Limited	11593	124.74	P129	Payroll May	2024/25
070510133		Royal Mail Group Ltd	11594	2,127.10	P130	TL postage May	2024/25
490		Couno Office Solutions Limited	11595	193.80	P131	Office printing May	2024/25
3408		Think Business Support Ltd (SME Invoice Fina	11596	720.00	P132	KH cleaning May	2024/25
46		CB Sound Wide Light Ltd	11597	654.00	P133	Sound Beacon lighting	2024/25
234948		Regional Waste Recycling (Commerc...		332.80	P134	Cem Refuse collection June	2024/25
234950		Regional Waste Recycling (Commerc...		52.40	P135	KH Refuse collection June	2024/25
234951		Regional Waste Recycling (Commerc...	11598	166.40	P136	MH Refuse collection June	2024/25
8292		Accredited Locksmith Services Ltd	11599	57.00	P137	WRA padlock repairs	2024/25
		RCCE	11600	80.40	P138	Membership 2024/25	2024/25
		Spark	11601	1,500.00	P139	Financial Assistance Grant	2024/25
		The Loughton Lopping Endowment Fund	11602	1,200.00	P140	Financial Assistance Grant	2024/25
		St. Mary's PCC	11603	244.08	P141	Financial Assistance Grant	2024/25
		Hristina Karkova	11604	80.00	P142	Key and plot dep refund	2024/25
		Amelia Sharmin	11605	350.00	SD9	Security Dep refund	2024/25
		Romana Akhtar	11606	350.00	SD10	Security Dep refund	2024/25
		Beverley Rumney	11607	350.00	SD11	Security Dep refund	2024/25
10537814		P+S Group	11608	133.54	P143	MH Hygiene Bins	2024/25

for information No. 2 Account

21/06/2024	HMRC	850	8,707.97	P107	HMRC Tax & NIC June	2024/25
24/06/2024	Essex Pension Fund	851	9,796.99	P108	ECC Pensions June	2024/25
20/06/2024	Loughton TC Staff	BACS	25,543.87	P109	LTC net wages June	2024/25

for information Account Transfer

2024/25

Total £ 86,871.77

We certify that the above payments, transfers and other payments are correct and have been made at the value shown and payees as

Signed:

Print name:

Signed:

Print name:

N. D. STUBBS

Schedule number	393
Date reported to RGS Cttee	

Agenda item 14.2 cont.

Accounts Paid

Loughton Town Council

Payment record

List of payments made between 21 June 2024 to 31 June 2024

Invoice No.	Date Paid	Payee Name	Chq No.	Field	P No.	Transaction details	Year
For information No. 1 Account							
100012488	15/07/2024	P. Bryce	11009	60.00	P102	Balloon Welcome Jessel Green F. Day	2024/25
4154318	15/07/2024	Mining Office UK Limited	11010	323.74	P103	Stationery	2024/25
53471	15/07/2024	Windowframes Limited	11011	10,096.89	P104	Hanging fascots	2024/25
438	15/07/2024	Qualis Property Solutions	11012	12,704.42	P105	Ground Maintenance Dec 23	2024/25
80-34CSCFAS-0	15/07/2024	EDF Energy Customers Ltd	11013	500.87	P108	B. Cl Gas Mar-Apr	2024/25
1000001	15/07/2024	James Todd & Co Limited	11014	124.74	P107	Payroll June	2024/25
104	15/07/2024	Nicky Harris	11015	350.88	P114	Security Exp Refund	2024/25
104776	15/07/2024	MU Projects	11016	85.00	P106	Replace Ceiling Tiles / light switch	2024/25
6112	15/07/2024	Tennet UK Limited	11017	910.26	P109	MH repairs to submersible doors	2024/25
1006803	15/07/2024	Arbtec Tree Services	11018	810.00	P100	WRRF removal low level branches	2024/25
1007204	15/07/2024	Phenacis Heating Limited	11019	600.00	P101	WRRF Ground maintenance	2024/25
5074	15/07/2024	Phenacis Heating Limited	11019	4,600.00	P102	WRRF - boiler newings 2023/24	2024/25
5081	15/07/2024	TSE Hygiene Ltd	11020	72.00	P103	RVRG/WRRF - dog bins June	2024/25
50318	15/07/2024	Skens of the Times Ltd	11021	154.00	P104	RVRG/WRRF - dog bins July	2024/25
5918	15/07/2024	Skens of the Times Ltd	11021	332.25	P105	Plaques - D Kennedy new Southwood	2024/25
439	15/07/2024	Dologate Limited	11022	925.00	P106	KH - Sykes inspection elect works	2024/25
11444	15/07/2024	Ganish Giffels	11023	1,400.00	P107	Gardening works April-June	2024/25
9004	15/07/2024	Electrical & Mechanical Controls Limited	11024	2,304.00	P108	MH - Heating oil flow integrator	2024/25
8235413	15/07/2024	CAT Window Cleaning Services Ltd	11025	106.00	P109	MH - window cleaning	2024/25
8235413	15/07/2024	Regional Waste Recycling (Commercial) Ltd	11026	332.89	P120	Cemetery bins - July	2024/25
8235413	15/07/2024	Regional Waste Recycling (Commercial) Ltd	11026	62.40	P101	KH bins - July	2024/25
8235413	15/07/2024	Regional Waste Recycling (Commercial) Ltd	11026	186.40	P102	MH bins - July	2024/25
8235413	15/07/2024	Regional Waste Recycling (Commercial) Ltd	11026	72.00	P103	Cemetery green bins - July	2024/25
1000007381	15/07/2024	Tenax Patch	11027	80.00	P104	WH - Allotment - dog refund	2024/25
2542	15/07/2024	Exeter County Council	11028	190.00	P105	Overhead street lighting inspection	2024/25
3074	15/07/2024	Coarse Office Solutions Limited	11029	110.71	P106	Photocopying - June	2024/25
2688	15/07/2024	Elwood Limited	11030	2,319.62	P107	Main: back up etc Q102 2024	2024/25
8	15/07/2024	David Jackson	11031	25.00	P108	Jessel Green Photos	2024/25
43054	15/07/2024	Luna Architects	11032	80.00	P109	WH - Allotment - dog refund	2024/25
	15/07/2024	Chris Wiley	11033	36.00	P110	B Cl Window Cleaning - July	2024/25
	15/07/2024	SMS Service Finance Limited (Think Business)	11034	733.35	P111	KH Cleaning June	2024/25
	15/07/2024	Voluntary Action Gipping Forest	11035	1,000.00	P112	Financial Assistance Grant	2024/25
	15/07/2024	The Warr Foundation	11036	1,500.00	P113	Financial Assist Grant - Replacement	2024/25
	15/07/2024	3Food4U	11037	3,000.00	P114	Financial Assistance Grant	2024/25
1108836	15/07/2024	Youth Employment Strategy	11038	1,700.00	P115	Financial Assistance Grant	2024/25
8889	15/07/2024	Spektrised Canvas Ltd	11039	32.82	P116	Union Jack Material Flag	2024/25
406	15/07/2024	Moore Cladding Engineers	11040	226.00	P117	MH - Rescale bin locker	2024/25
2230	15/07/2024	Loughton Landscapers Limited	11041	300.00	P118	RVRG bench base	2024/25
2230	15/07/2024	Fluid Solutions Ltd	11042	114.00	P119	Can - Water tank repair	2024/25
752	15/07/2024	Mr P Houghton (Airporth Deciding)	11043	126.00	P120	KH - Water pipe repair	2024/25
	15/07/2024	House House Children's Hospice	11044	540.00	P121	Loughton day - donations	2024/25
	15/07/2024	Maria's Council	11045	300.00	P122	Major charity donation	2024/25
	15/07/2024				P123	Security Exp Refund	2024/25
For information Direct Debits							
030002	02/06/2024	Sluggard Limited	DD	77.76	P144	Peepholes alarm May	2024/25
000002734 DE	03/06/2024	PWLB	DD	17,848.85	P145	MH Loan repayment May	2024/25
134288453489	22/06/2024	Tesco Mobile	DD	30.30	P146	Staff mobile Apr	2024/25
01897	20/06/2024	The Cornish Dogs Ltd	DD	204.70	P147	Landline Apr	2024/25
0000000000	27/06/2024	Firm Business Water	DD	267.70	P148	Water rates Apr	2024/25
0000000000	27/06/2024	Refrigista Vehicle Hire Ltd	DD	300.00	P149	Temp Van May	2024/25
0000000000	27/06/2024	SSE	DD	451.34	P150	Gen Elec Feb-Apr	2024/25
0000000000	27/06/2024	SSE	DD	117.18	P151	KG Elec Nov-Apr	2024/25
0000000000	27/06/2024	SSE	DD	1,051.02	P152	KH Elec Oct - Apr	2024/25
0000000000	27/06/2024	SSE	DD	163.74	P153	RVRG Elec Oct - Apr	2024/25
0000000000	27/06/2024	SSE	DD	1,572.63	P154	WRA Elec Oct - May	2024/25
0000000000	27/06/2024	SSE	DD	192.58	P155	WRRF Elec Oct-Apr	2024/25
0000000000	01/06/2024	Worlway	Contra	11.34	P157	Streamline charge May	2024/25
0000000000	02/06/2024	Worlway	Contra	11.78	P158	Streamline charge May	2024/25
0000000000	22/06/2024	Worlway	Contra	1.70	P159	Streamline charge May	2024/25
0000000000	26/06/2024	Worlway	Contra	10.20	P160	Streamline charge May	2024/25
0000000000	30/06/2024	Worlway	Contra	6.31	P161	Streamline charge May	2024/25
0000000000	31/06/2024	Worlway	Contra	54.80	P162	Streamline charge May	2024/25
0000000000	05/06/2024	Sluggard Limited	DD	77.76	P164	Peepholes alarm June	2024/25
0000000000	17/06/2024	Croze Gas & Power	DD	238.47	P165	MH Gas May	2024/25
0000000000	17/06/2024	Croze Gas & Power	DD	86.70	P166	KH Gas May	2024/25
0000000000	20/06/2024	Tesco Mobile	DD	30.30	P167	Staff mobile May	2024/25
0000000000	03/07/2024	BT	DD	300.00	P168	Broadband May-Aug	2024/25
0000000000	24/06/2024	Firm Business Water	DD	266.30	P169	Water rates May	2024/25
0000000000	27/06/2024	Refrigista Vehicle Hire Ltd	DD	300.00	P170	Van lease May	2024/25
0000000000	15/07/2024	PWLB	DD	14,100.22	P171	EC Loan repayment June	2024/25
For information BACS payments made from No. 1 Account							
0000000000	18/06/2024	Earth Anchors Ltd	BACS	606.00	P156	Memorial wall	2024/25
0000000000	18/06/2024	APS Limited	BACS	137.50	P172	Propane for Deacon	2024/25
0000000000	18/06/2024	APS Limited	BACS	162.43	P173	Cemetery tower service repair	2024/25
0000000000	07/06/2024	APS Limited	BACS	154.25	P174	MH Mower service repair	2024/25
0000000000	07/06/2024	Loughton Landscapers Ltd	BACS	444.88	P175	Replace P107 Chq 11000	2024/25
0000000000	07/06/2024	Roding Valley Parkers	BACS	2,820.00	P176	Replaces P107 Chq 11000	2024/25
0000000000	24/06/2024	Townsend Archiving Ltd	BACS	313.90	P177	Replaces P107 Chq 11000	2024/25
0000000000	24/06/2024	Elite Scaffolding (UK) Ltd	BACS	393.32	P177	Replaces P107 Chq 11000	2024/25
0000000000	04/06/2024	Safety Services Group	BACS	864.00	P178	Security Jessel Green Day	2024/25
0000000000	04/06/2024	Beight Lights (London) Scaffolding	BACS	818.00	P179	First aid for Jessel	2024/25
0000000000	04/06/2024	CR Board Video Light Ltd	BACS	1,900.00	P180	Refers for Jessel	2024/25
0000000000	04/06/2024	CR Board Video Light Ltd	BACS	884.40	P181	PA system for Jessel	2024/25
For information No. 2 Account							
0000000000	24/06/2024	NextPrint Print Shop	DD	35.00	P183	Bank charge May	2024/25
0000000000	25/06/2024	H&M	DD	8,511.26	P184	HMRC Tax & NIC July	2024/25
0000000000	25/06/2024	Essex Pension Fund	DD	3,654.47	P185	EC Pension July	2024/25
0000000000	06/06/2024	Loughton TC Staff	BACS	21,390.57	P186	LTC net wages July	2024/25
For information Account Transfer							
0000000000	10/06/2024	Trf from No. 1 acct to No. 2 acct	TFR	44,088.00	T4	Transfer from current to wages acct	2024/25
0000000000	17/06/2024	Trf from September to No. 1 acct	TFR	90,000.00	T5	Top up account from Precept account	2024/25
Total				E 278,793.58			

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

Signed

Printed

Signed

Printed

Date reported to RGS Office

2024

Agenda item 14.2 cont.

Accounts Paid

Loughton Town Council Payment record List of payments made between 1 July 2024 to 14 August 2024

Invoice No.	Date Paid	Payee Name	Chq No.	Paid	P No.	Transaction details	Year
<i>For information No. 1 Account</i>							
KI-34CECFA6-0002		EDF Energy Customers Ltd		157.00	P239	B. Crt Gas May	2024/25
KI-34CECFA6-0	14/08/2024	EDF Energy Customers Ltd	11646	121.82	P240	B. Crt Gas June	2024/25
2166	14/08/2024	Fluid Solutions Ltd	11647		P241	Replace P73 Chq 11592	2024/25
SI69683	14/08/2024	H2O Nationwide Limited	11648		P242	Water testing and par schedule	2024/25
1027929	14/08/2024	Pinnacle Housing Limited	11649		P243	WRPF Ground maint July	2024/25
INV000405	14/08/2024	Ashley Stuart (Loughton Pest Control)	11650		P244	Wasp Nest WRA	2024/25
M0001422083	14/08/2024	Epping Forest District Council	11651		P245	2024 Play in Park	2024/25
72954	14/08/2024	James Todd & Co Limited	11652		P246	Payroll July	2024/25
4491226	14/08/2024	Viking Office UK Limited	11653		P247	Stationery	2024/25
2606	14/08/2024	Couno Office Solutions Limited	11654		P248	Printing July	2024/25
611		Qualis Property Solutions		13,446.16	P249	Grounds Mainten July 24	2024/25
2037	14/08/2024	Qualis Property Solutions	11655	3,903.72	P250	Grds Maint adjst March 24	2024/25
INV-16293	14/08/2024	Atrium Security Solutions Ltd	11656		P251	RVRG Gale May	2024/25
30157	14/08/2024	Gillet & Johnson (Croydon) Ltd	11657		P252	Annual serv. Lopping Clock	2024/25
43882	14/08/2024	Think Business Support Ltd (SME Invoice Fina	11658		P253	KH cleaning July	2024/25
10530246		Chubb Fire & Security Ltd		41.76	P254	Fire equip. service	2024/25
10530289	14/08/2024	Chubb Fire & Security Ltd	11659	67.20	P255	Fire equip. service	2024/25
E235788		Regional Waste Recycling (Commercial) Limited		332.80	P256	Cem Refuse collect Aug	2024/25
E235790		Regional Waste Recycling (Commercial) Limited		62.40	P257	KH Refuse collect Aug	2024/25
E235791	14/08/2024	Regional Waste Recycling (Commercial) Limite	11660	166.40	P258	MH Refuse ccollect Aug	2024/25
4562932	14/08/2024	Viking Office UK Limited	11661		P259	Stamps	2024/25
	14/08/2024	CPRE	11662		P260	Replace P778 Chq 11501	2024/25
	14/08/2024	Epping Forest Heritage Trust	11663		P261	Financial Ass Grant	2024/25
10028457	14/08/2024	City of London	11664		P262	Epping forest sign Dragons Path	2024/25
	14/08/2024	Petty Cash Impress	11665		P260	Petty cash top up	2024/25
<i>For information Direct Debits</i>							
309447987	03/06/2024	Worldpay	Contra		P226	Streamline charge June	2024/25
309603637	04/06/2024	Worldpay	Contra		P227	Streamline charge June	2024/25
309789589	05/06/2024	Worldpay	Contra		P228	Streamline charge June	2024/25
310109674	07/06/2024	Worldpay	Contra		P229	Streamline charge June	2024/25
310784638	12/06/2024	Worldpay	Contra		P230	Streamline charge June	2024/25
311034514	13/06/2024	Worldpay	Contra		P231	Streamline charge June	2024/25
311103075	14/06/2024	Worldpay	Contra		P232	Streamline charge June	2024/25
311628692	18/06/2024	Worldpay	Contra		P233	Streamline charge June	2024/25
312124041	21/06/2024	Worldpay	Contra		P234	Streamline charge June	2024/25
312561934	24/06/2024	Worldpay	Contra		P235	Streamline charge June	2024/25
312769752	26/06/2024	Worldpay	Contra		P236	Streamline charge June	2024/25
313122453	28/06/2024	Worldpay	Contra		P237	Streamline charge June	2024/25
313627572	30/06/2024	Worldpay	Contra		P238	Streamline charge June	2024/25
SL00253506CR	07/08/2024	Northgate Vehicle Hire Ltd	n/a		P266	Hire overcharge April	2024/25
INV-040825	22/07/2024	First Business Water Limited	DD		P267	Water rates June	2024/25
134214576756	22/07/2024	Tesco mobile	DD		P268	Staff mobile June	2024/25
63187	20/08/2024	The Comms Guys Ltd	DD		P269	Landline May	2024/25
63787	20/07/2024	The Comms Guys Ltd	DD		P270	Landline June	2024/25
7907482	27/08/2024	British Gas	DD		P271	Electric May	2024/25
8173323	13/07/2024	British Gas	DD		P272	Electric June	2024/25
811422986	21/08/2024	British Gas	DD		P273	KH electric July end	2024/25
814617003	22/08/2024	British Gas	DD		P274	BC electric July end	2024/25
1443300	19/07/2024	Crown Gas & Power	DD		P275	MH Gas June	2024/25
3200134	19/07/2024	Crown Gas & Power	DD		P276	KH Gas June	2024/25
IV01065982	01/07/2024	SSE	DD		P277	WPRF electric Oct - May	2024/25
IV01020812	10/06/2024	SSE	DD		P278	KG Electric May	2024/25
CN00172026		SSE	C/N		P279	KG Electric Oct	2024/25
<i>For information BACS payments made from No. 1 Account</i>							
60	08/07/2024	JMF Maintenance Ltd	BACS		P263	Repairs maint to fountain, roof	2024/25
JGG1009	01/08/2024	KBL Event Hire	BACS		P264	LGTN Day Tent and chairs	2024/25
<i>For information No. 2 Account</i>							
	23/07/2024	NatWest Auto Pay	DD		P265	Bank charge June	2024/25
	14/08/2024	HMRC	854		P281	HMRC Tax & NIC Aug	2024/25
	14/08/2024	Essex Pension Fund	856		P282	ECC Pensions Aug	2024/25
	20/08/2024	Loughton TC Staff	BACS		P283	LTC net wages Aug	2024/25
<i>For information Account Transfer</i>							
	19/07/2024	Trf from No. 1 acct to No. 2 acct	TRF		T6	Transfer from current to wages acct	2024/25
	16/07/2024	Trf from Santander to No. 1 acct	TRF		T7	Top up account from Precept account	2024/25
Total				£ 194,674.95			

We certify  the cheques, transfers and other on  payees as

Signed:

Signed:

Print name

Print name

Schedule number	396
Date reported to RGS Cttee	

Agenda item 16**Annual Governance and Accountability Return (AGAR 2023/2024)****Section 3 – External Auditor’s Report and Certificate 2023/24**In respect of **LOUGHTON TOWN COUNCIL – EX0166****1 Respective responsibilities of the auditor and the authority**

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

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

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

- summarises the accounting records for the year ended 31 March 2024; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor’s limited assurance opinion 2023/24

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

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

None


3 External auditor certificate 2023/24

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2024.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature



Date

24/09/2024

Agenda item 21.1

Equal Opportunities Policy



EQUAL OPPORTUNITIES POLICY

Loughton Town Council acknowledges its responsibilities under the Equality Act 2010 and the obligations of the Public Sector Equality Duty in Section 149.

The Council is fully committed to recognising and embracing diversity in the local community and pursuing an equal opportunities approach in the employment of its staff and the way in which services are provided for the public.

A) STATEMENT OF POLICY

1. We recognise that discrimination is unacceptable and although equality of opportunity has been a long standing feature of our employment practices and procedure, we have made the decision to adopt a formal equal opportunities policy. Breaches of the policy will lead to disciplinary proceedings and, if appropriate, disciplinary action.
2. The aim of the policy is to ensure no job applicant, employee or worker is discriminated against either directly or indirectly on the grounds of age, disability, gender reassignment, marriage and civil partnership, pregnancy or maternity, race, religion or belief, sex or sexual orientation.
3. We will ensure that the policy is circulated to any agencies responsible for our recruitment and a copy of the policy will be made available for all employees and made known to all applicants for employment.
4. The policy will be communicated to all private contractors reminding them of their responsibilities towards the equality of opportunity.
5. The policy will be implemented in accordance with the appropriate statutory requirements and full account will be taken of all available guidance and in particular any relevant Codes of Practice.
6. We will maintain a neutral working environment in which no employee or worker feels under threat or intimidated.

B) RECRUITMENT AND SELECTION

1. The recruitment and selection process is crucially important to any equal opportunities policy. We will endeavour through appropriate training to ensure that employees making selection and recruitment decisions will not discriminate, whether consciously or unconsciously, in making these decisions.
2. Promotion and advancement will be made on merit and all decisions relating to this will be made within the overall framework and principles of this policy.
3. Job descriptions, where used, will be revised to ensure that they are in line with our equal opportunities policy. Job requirements will be reflected accurately in any personnel specifications.

Agenda item 21.1

Equal Opportunities Policy cont.

4. We will adopt a consistent, non-discriminatory approach to the advertising of vacancies.
5. We will not confine our recruitment to areas or media sources which provide only, or mainly, applicants of a particular group.
6. All applicants who apply for jobs with us will receive fair treatment and will be considered solely on their ability to do the job.
7. All employees involved in the recruitment process will periodically review their selection criteria to ensure that they are related to the job requirements and do not unlawfully discriminate.
8. Short listing and interviewing will be carried out by more than one person where possible.
9. Interview questions will be related to the requirements of the job and will not be of a discriminatory nature.
10. We will not disqualify any applicant because he/she is unable to complete an application form unassisted unless personal completion of the form is a valid test of the standard of English required for the safe and effective performance of the job.
11. Selection decisions will not be influenced by any perceived prejudices of other staff.

C) TRAINING AND PROMOTION

1. Senior staff will receive training in the application of this policy to ensure that they are aware of its contents and provisions.
2. All promotion will be in line with this policy.

D) MONITORING

1. We will maintain and review the employment records of all employees in order to monitor the progress of this policy.
2. Monitoring may involve:
 - a. the collection and classification of information regarding the race in terms of ethnic/national origin and sex of all applicants and current employees;
 - b. the examination by ethnic/national origin and sex of the distribution of employees and the success rate of the applicants; and
 - c. recording recruitment, training and promotional records of all employees, the decisions reached and the reason for those decisions.
3. The results of any monitoring procedure will be reviewed at regular intervals to assess the effectiveness of the implementation of this policy. Consideration will be given, if necessary, to adjusting this policy to afford greater equality of opportunities to all applicants and staff.

This policy was reviewed at the Council's Resources and General Services Committee on 5 October 2022. Next review date October 2024.

Agenda item 21.2

Community Engagement Strategy



Community Engagement Strategy

The Town Council recognises that it is uniquely placed to represent the views of its constituents and provide community leadership. This strategy sets out how it engages with the local community to identify its needs and aspirations and how it can improve community engagement to give people a voice and involve them in decisions affecting their quality of life.

1. Loughton Town Council aims to:
 - Represent and promote the interests of Loughton and its people of all ages in all its activities;
 - Provide the best possible amenities and services by the efficient use of available resources;
 - Actively involve local people in decisions affecting activities in the local area;
 - Promote equality of opportunity and oppose discrimination;
 - Be open and accountable in all it does;
 - Enhance quality of life by protecting and enhancing Loughton's ecological and environmental assets.
2. In order to achieve these aims, the Council will:
 - Work closely with residents, local businesses and community groups;
 - Engage with as many people as possible who want to participate in decision making, monitoring services and planning for the future (particularly those hard to reach groups);
 - Ensure, that through the use of a wide range of approaches to public involvement and community engagement, we actively encourage the involvement of residents to capture their views and learn their concerns, and effectively use those views as an integral part of the decision-making process;
 - Ensure that residents have opportunities to be heard at every stage, and the capacity to be effective citizens.
3. Defining the community
The Town Council considers the community of Loughton to consist of:
 - All residents of the town;
 - Users of the Town Council's services;
 - Those who work or own businesses within the town;
 - Young people who live and/or go to school and/or college within the town; and

Agenda item 21.2

Community Engagement Strategy cont.

- Local voluntary organisations, clubs and societies and any group or organisation that represents some or any of the members of the above sections of the community.

Additionally, the Town Council recognises that there are certain bodies that are crucial to the quality of life in Loughton and aims to maintain excellent working relationships with these bodies, including Epping Forest District Council, Essex County Council, the Police and the neighbouring town and parish councils.

4. How community engagement is facilitated

The Town Council provides the following:

- A website with full details of the Council's [work](#);
- A quarterly newsletter, Think Loughton, and annual report delivered to all residents and businesses across the town and also available from libraries and on the [website](#);
- Regularly updated noticeboards promoting the work of the Council, its partners and other local [organisations](#);
- Residents may contact the Town Council offices in person and by telephone Monday to Thursday ~~9am – 5pm~~ [9.30am – 4.30pm](#) and Friday ~~9am – 4.45pm~~ [9.30am – 4.15pm](#) with an answerphone provided for messages outside these hours.
- Details of how to contact the Town Clerk's office and Councillors are provided in the newsletter and on noticeboards and the [website](#);
- Ensuring all meetings of the Council are open to the public and press with a period set aside for residents to [speak](#);
- Community forums are held to address important issues affecting the [community](#);
- Consultation events provide opportunities for residents to give their views on plans for new facilities or services in the [town](#);
- Additional public meetings are arranged to address controversial [issues](#);
- Holding a wide range of community events which provide opportunities to engage with the public and raise community [spirit](#);
- Press releases to manage the media effectively to promote and defend the [Council](#);
- Use of the Council logo to promote the work of the [Council](#);
- Good internal communications – making sure staff and members are informed and give out consistent messages and representations on behalf of the community.
- Town Councillors represent the Council on various outside bodies to ensure good two-way communication with regular reports of these meetings made to the Council.
- Councillors hold regular surgeries and provide other informal opportunities for residents to speak to them.

5. Improving community engagement

The Town Council will:

- Publicise the positive results from working with the community and other [partners](#);
- Work closely with Epping Forest Youth Council to ensure the views of young people are [taken into account](#);
- Identify new opportunities to work with local community [groups](#);

Agenda item 21.2

Community Engagement Strategy cont.

- Make full use of modern communication [methods](#).
- Review the Community Engagement Strategy annually to ensure its relevance.

This policy was reviewed at the Council's Resources and General Services Committee meeting on 10 April 2019. Next review date April 2021.

Agenda item 21.3

Loughton Town Council Complaints Procedure

LOUGHTON TOWN COUNCIL Complaints Procedure

Adopted on 31 August 2011, revised 10 September 2012, amended January 2013
Last Reviewed at R&GS Cttee meeting 4 December 2019. Review: December 2021

Note: The members of the Strategy and Staff Group would form the Complaints Committee. However, if any complaint referred to the work or decisions of a specific committee, any members of that committee would be excluded from the respective Complaints Committee meeting.

Introduction

Loughton Town Council is committed to providing a quality service for the benefit of the people who live or work in its area or are visitors to the locality. If you are dissatisfied with the standard of service you have received from this [council](#) or are unhappy about an action or lack of action by this council, this Complaints Procedure sets out how you may complain to the council and how we shall try to resolve your complaint.

This Complaints Procedure applies to complaints about council administration and procedures and may include complaints about how council employees have dealt with your concerns.

This Complaints Procedure does not apply to:

- A **Complaints by one council employee against another council employee, or between a council employee and the council as employer.** These matters are dealt with under the council's disciplinary and grievance procedures.
- B **Complaints against councillors.** These are covered by the Code of Conduct for Members adopted by the Town Council on 4 July 2012 and you may contact the Monitoring Officer of Epping Forest District Council which will decide if further action is necessary. The contact details are set out below.
- C **Allegations of financial irregularity.** Local electors may object to the Council's Annual Accounts under Section 16, Audit Commission Act 1998. On other matters, the Council may need to consult its internal auditor or the Audit Commission.
- D **Criminal Activity.** Please contact the police.

The appropriate time for influencing council decision-making is by raising your concerns before the council debates and votes on a matter. You may do this by writing to the council in advance of the meeting at which the item is to be discussed. There may also be the opportunity to raise your concerns in the public participation section of council/committee meetings. If you are unhappy with a council decision, you may raise your concerns with the Council, but Standing Orders prevent the council from re-opening issues for six months from the date of the decision, unless there are exceptional grounds to consider this necessary and the special process set out in the Standing Orders is followed.

How to complain to the Council

1. You may make your complaint about the council's procedures or administration to the Town Clerk. You may do this in person, by phone, or in writing, or by emailing the Town Council. The contact details are set out below.
2. **Making Your Complaint to the Town Clerk (option 1)**
Wherever possible, the Town Clerk will try to resolve your complaint immediately. If this is not possible, you will be asked to put it in writing and the Town Clerk will normally try to acknowledge your complaint within **five working days**.

Agenda item 21.3

Loughton Town Council Complaints Procedure cont.

The Town Clerk will notify you within **4 weeks** of the outcome of your complaint and of what action (if any) the Council proposes to take as a result of your complaint. (In exceptional cases the twenty working days timescale may have to be extended. If it is, you will be informed.)

3. Other Avenues of Complaint (option 2)

If you do not wish to report your complaint to the Town Clerk, as it may concern that officer directly or if you are dissatisfied with the Town Clerk's response to your complaint, you may make your complaint directly to the Town Mayor and ask for your complaint to be referred to the Complaints Committee of the Town Council *[or whichever committee has this responsibility]* or to the full Council (as appropriate).

4. Investigation

If your complaint cannot be resolved immediately, the Town Clerk or the Complaints Committee of the Council or the Council (as appropriate) will investigate each complaint, obtaining further information as necessary from you and/or from staff or members of the Council and (usually **within 8 weeks**) you will be notified in writing of the outcome of the review of your original complaint.

If it appears to the Complaints Committee of the Council that a complaint is:

- a trivial,
- b vexatious,
- c repetitive or
- d frivolous

it shall so report to the Resources and General Services Committee with a recommendation that no further correspondence related to it be entered into by members or officers.

Contacts:

The Town Clerk
Loughton Town Council
Unit 1 Buckingham Court
Rectory Lane
Loughton IG10 2QZ

020 8508 4200
contact@loughton-tc.gov.uk

The Town Mayor
Loughton Town Council
Unit 1 Buckingham Court
Rectory Lane
Loughton IG10 2QZ

020 8508 4200
contact@loughton-tc.gov.uk

The Monitoring Officer
c/o The Local Assessment Officer
Epping Forest District Council
Office of the Chief Executive
Civic Offices, High Street
Epping
CM16 4BZ

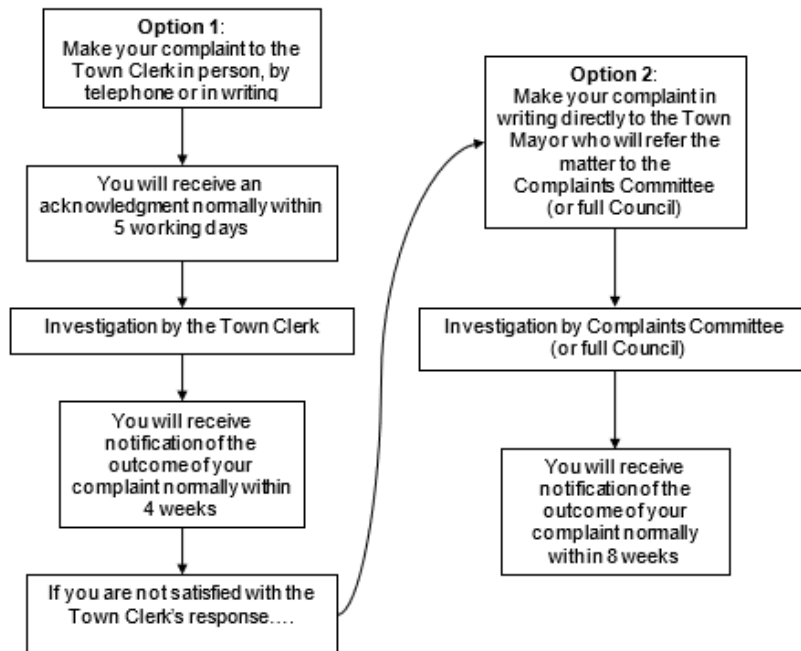
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Loughton Town Council Complaints Procedure cont.

WHAT TO EXPECT



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Clerks & Councils Direct Magazine – September 2024 – Article

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LEGAL MATTERS

Council accounts and audits

by Roger Taylor,
consultant solicitor, Wellers Hedleys

Many local councillors do not fully appreciate the requirements and the complexity of the accounting and audit responsibilities of a local council. It is important that these are understood by councillors because the local council, as a corporate body, is responsible for ensuring that its financial management is adequate and effective and that it has a sound and robust system of internal control and record keeping. That includes arrangements for the management of risk to the council and an effective system of internal audit.

This article outlines the principles involved, which can be shared with councillors to assist them with their understanding.

Every local council is required by the provisions of the Local Audit and Accountability Act 2014, (the 2014 Act) and the Accounts and Audit Regulations 2015 to make arrangements for the proper administration of its financial affairs. The officer appointed by the council to undertake this responsibility is known as the Responsible Financial Officer (RFO) and, in most cases of small and medium-sized councils, is also employed as the clerk to the council.

The RFO, while acting under the policy direction of the council, administers the financial affairs of the council in accordance with all statutory requirements and proper practices. They also determine, on behalf of the council, its accounting records and control systems and ensure that all accounting control systems are observed and up to date. They also have to produce adequate financial management information to the council and seek economy, efficiency and effectiveness in the use of council resources.

Approving accounting statements

Responsibility for setting out the final budget of the council or setting the amount of the precept cannot be delegated by the council to the RFO. The council must also deal with approving accounting statements and the annual governance statement.

In England the Practitioners' Guide (the Guide) published by the Joint Panel on Accountability and Governance sets out in some detail "proper practice" for the purpose of local council accounting. In Wales the Guide refers to the publication entitled the *Governance and Accountability for Local Councils in Wales*. In 2024 the National Association of Local Councils (NALC) published Model Financial Regulations based on the requirements of the Guide.

The council must conduct a review of its system of internal control at least once a year. The results of the review must be considered by the full council, which must approve an Annual Governance statement in accordance with proper practice.

It is the responsibility of the RFO to maintain the accounts and supporting documentation in accordance with the principles of proper practice. The records maintained by the RFO must be sufficient to explain the transactions undertaken by the council and be able to disclose the financial position of the council. Payments should only be made after prior authorisation by the council. The amount of any power of payment delegated to the RFO should be commensurate with the income and budget of the council.

Record of receipts and payments

An annual return, including an income and expenditure account and a statement of balances held by the council, has to be made in the form specified in the Guide. Accounts are made up to 31 March in each year. Where the local council's gross income or expenditure (whichever is the higher) was not more than £200,000 for the financial year, or either of the previous two years, the local council may instead prepare a record of receipts and payments, again in the form specified in the Guide.

There are special, and more complicated, requirements for local councils whose income and expenditure exceeds £6.5 million for three consecutive years. Such councils are outside the Smaller Authority finances set out in the Guide.

Following completion of the accounting statements in the Annual Return, the RFO must sign and date them to certify that the income and expenditure statements, and if applicable, the statement of balances, fairly

Roger Taylor is a consultant solicitor with the firm of Wellers Hedleys, based in Surrey. The firm has considerable experience, gained over many years, in acting for local councils throughout England and Wales.

The firm has a team of lawyers experienced in acting for local councils and provides a legal advice service for SLCC and a number of County Associations.

Training is also provided in specialised areas, such as charities and commonland and village greens, allotments and burial grounds.

Roger is the editor of *Arnold Baker on Local Council Administration* and *The Clerks' Manual*.
www.wellerslawgroup.com



represent the council's financial position and that the receipts and payments are properly presented.

The Annual Governance Statement requires the council to confirm that the nine assertions set out in the draft form have been complied with and that there is sufficient evidence available to support the confirmation. The assertions relate to effective financial management, adequate internal control, compliance with all laws and regulations. They also require the council to effect proper practices and that electors have been able to exercise their rights by the publication of the Annual Governance and Accountability Return and the Auditors Report.

Councils must have carried out a risk assessment, have an adequate system of internal audit, and have taken action on any matters revealed by the internal or external audit. It is also necessary to consider whether there are any events that have happened that could impact on the current financial position. These assertions are set out in detail in the Guide.

In accordance with charity law

Assertion number 9 also reminds local councils that where they act as Managing or Custodian Trustee of a Charity, they are acting as a Trust Corporation and not as a local authority and financial matters have to be dealt with in accordance with charity law. This will involve the Trustee having a bank account which is separate from that of the local authority.

The Annual Governance Statement and the Annual Accounting Statements must be approved at a meeting of the full council by 30 June following the end of the financial year. The Annual Governance Statement must be approved before the approval of the Annual Accounting Statements and both statements should also be signed and dated by the person chairing the meeting at which they are approved.

The RFO must publish the unaudited Annual Return on a freely accessible website no later than 2 July following the end of the financial year. Unless either the gross receipts or the gross payments of the council are less than £25,000, the Accounts are subject to external audit.

If a council does not qualify for an external audit, it must certify itself as being exempt from external audit. The council must still complete, approve and sign the Annual Return and publish it on a freely accessible website. The council must advise the external auditor who will take no further action unless there is an objection from an elector during the inspection period, and even then, their only power is to investigate the objection.

The external audit of Local Council Accounts in England is governed by the 2014 Act. External auditors are appointed after a Government tender process for every local council.

In Wales, audit is based on the Public Audit (Wales) Act 2004 (the 2004 Act) and audits are carried out through the Auditor General for Wales. Audits in Wales are carried out on a three-year cycle of two limited procedure audits and a transaction-based audit. These are carried out in accordance with a Code of Practice promulgated by the Auditor General for Wales.

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Under section 26 of the 2014 Act, relating to England, the accounts are subject to an inspection period appointed by the RFO. This period must be a period of 30 consecutive working days (ie excluding Saturday, Sunday and bank holidays) and must include the first 10 working days in July. The notice of the inspection period and how rights of inspection may be exercised must be published on a freely accessible website. In Wales the period is 14 days.

During the inspection period any person interested and any journalist may inspect the accounting records for the financial year and all books, deeds, contracts, vouchers, receipts and other documents relating to those records. These rights do not extend to personal information relating to a member of staff or to information protected on the grounds of commercial confidentiality. Local Government electors also have the right to question the external auditor about the accounting records (section 26 of the 2014 Act).

As soon as is reasonably possible after the conclusion of the audit the local council should publish a notice on a freely accessible website stating that the audit has been completed and that the relevant accounting statements have been published.

A local government elector may make objections to the accounts as to any matter on which the external auditor may make a report or apply to the Court. Such objection must be in writing and a copy must be sent to the local council (section 27 of the 2014 Act). The external auditor has power to charge the local council with the cost of dealing with objections to the accounts.

If an item of account appears to the auditor to be unlawful, they may issue an advisory notice under section 29 of the 2014 Act. The auditor may, under section 31 of the 2014 Act, apply for judicial review of any decision of the council, or any

failure to act, which would have an effect on the accounts.

An auditor in Wales may apply to the court for a declaration that an item of expenditure is unlawful.

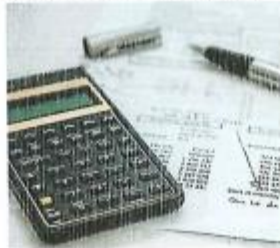
An item of expenditure may be unlawful if the local council cannot rely on an express statutory power to incur the expenditure. This is known as the 'ultra vires' doctrine. Councillors have the ultimate responsibility for ensuring that the expenditure of the council is lawful. The responsibility of the clerk and the RFO is only to advise the council.

Prohibition against an action

If the council, in England under the provisions of the Localism Act 2011, or in Wales under the Local Government and Elections Act 2021, satisfies the criteria laid down in respect of the adoption of the General Power of Competence, it has the power to do anything that, generally, individuals of full age can do acting rationally and within the law. If there is a prohibition against an action within the existing law, the General Power does not override the prohibition. Therefore, the council does not have power to specifically mortgage or charge a property belonging to it and the Power does not permit the council to undertake general commercial or trading activities as a local authority, but may do so by the formation of a separate company to undertake such activities. This company would normally be controlled by the council.

If the General Power does not apply, under section 111 of the Local Government Act 1972 councils have ancillary powers to anything that is calculated to facilitate or be conducive or incidental to any discharge of their functions. Expenditure under this power must be ancillary to the function of the local council as conferred by a statutory provision.

A local council that does not have the General Power of Competence has discretion under s137 of the Local Government Act 1972 to spend up to an amount based on the number of registered electors and an amount that is prescribed annually by the Government (currently £10.81 per registered elector), for the benefit of the inhabitants of its area or a part of it. This is the main power used to make grants to local and community organisations, which the council considers are of benefit to the community, or a section of the community.



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