Epping Town Council

Summary Income & Expenditure by Budget Heading 01/06/2016

Month No : 2

Committee Report to 31st May 2016

		Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Of Budget
Full Council								
	Expenditure	696,925	134,387	647,240	512,853	0	512,853	20.8 %
	Income	709,893	38,320	647,220	-608,900			5.9 %
	Net Expenditure over Income	-12,967	96,067	20	-96,047			
Earmarked Reserves								
	Expenditure	0	0	0	0	0	0	20.8 %
	Income	0	0	0	0			5.9 %
	Net Expenditure over Income	0	0	0	0			
INCOME - EXPENDITURE TOTALS	Expenditure	696,925	134,387	647,240	512,853	0	512,853	20.8 %
	Income	709,893	38,320	647,220	-608,900			5.9 %
	Net Expenditure over Income	-12,967	96,067	20	-96,047			

Epping Town Council

Detailed Income & Expenditure by Budget Heading 01/06/2016

Committee Report to 31st May 2016

		Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
Full Council								
100	Service & Committee Support							
4000	Salaries	121,947	20,944	144,000	123,056		123,056	14.5 %
4010	Insurance	1,502	1,555	1,548	-7		-7	100.4 %
4020	Equipment	2,076	62	1,400	1,338		1,338	4.4 %
4025	Consumables	1,343	174	600	426		426	29.0 %
4030	Postage	2,000	364	1,700	1,336		1,336	21.4 %
4035	Printing & Photocopying	4,436	367	2,000	1,633		1,633	18.4 %
4040	Professional Fees	6,461	-659	9,000	9,659		9,659	-7.3 %
4045	Subscriptions & Licences	3,059	1,902	4,000	2,098		2,098	47.6 %
4050	Telephone & IT Services	3,710	536	4,000	3,464		3,464	13.4 %
4060	Training - Staff	1,026	93	2,000	1,908		1,908	4.6 %
4065	Training - Members	330	0	340	340		340	0.0 %
4070	Travel & Subsistence - Staff	833	91	350	259		259	26.0 %
4075	Travel & Subsistence - Members	79	0	100	100		100	0.0 %
4080	Mayor's Allowance	1,556	-18	1,000	1,018		1,018	-1.8 %
4090	Bank Charges	399	155	500	345		345	31.0 %
4095	Miscellaneous Expenditure	2,965	13	2,000	1,988		1,988	0.6 %
4100	Bad Debt & Write Offs	80	0	100	100		100	0.1 %
4105	Election Costs	8,357	0	0	0		0	0.0 %
	Service & Committee Support :- Expenditure	**162,160**	**25,579**	**174,638**	**149,059**	**0**	**149,059**	**14.6 %**
1076	Precept	412,099	0	436,751	-436,751			0.0 %
1090	Interest Received	749	0	800	-800			0.0 %
1100	LCTS Grant	28,536	0	23,519	-23,519			0.0 %
1900	Other Receipts	811	253	100	153			253.4 %
	Service & Committee Support :- Income	**442,195**	**253**	**461,170**	**-460,917**			**0.1 %**
	Net Expenditure over Income	**-280,035**	**25,326**	**-286,532**	**-311,858**			
110	Neighbourhood Planning							
4370	Circulation	0	0	5,000	5,000		5,000	0.0 %
	Neighbourhood Planning :- Expenditure	**0**	**0**	**5,000**	**5,000**	**0**	**5,000**	**0.0 %**
	Net Expenditure over Income	**0**	**0**	**5,000**	**5,000**			
120	Grants							
4140	Grants - S137	150	0	0	0		0	0.0 %
4145	Grants - Other Powers	3,071	0	4,500	4,500		4,500	0.0 %
	Grants :- Expenditure	**3,221**	**0**	**4,500**	**4,500**	**0**	**4,500**	**0.0 %**
	Net Expenditure over Income	**3,221**	**0**	**4,500**	**4,500**			

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		Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
140	Events & Publications							
4165	Epping in Bloom	1,936	507	1,500	993		993	33.8 %
4170	Town Show Expenditure	5,582	573	4,500	3,928		3,928	12.7 %
4175	Christmas Market Expenditure	7,361	0	6,500	6,500		6,500	0.0 %
4180	Christmas Lights Expenditure	8,870	120	10,000	9,880		9,880	1.2 %
4195	Mayor's "At Home"	3,234	-74	4,000	4,074		4,074	-1.8 %
4205	Talk About Epping	4,532	955	5,500	4,545		4,545	17.4 %
4215	Distribution Costs	1,475	373	1,600	1,228		1,228	23.3 %
4220	Other Council Events	1,417	41	800	759		759	5.1 %
4225	Other Council Publications	385	200	1,200	1,000		1,000	16.7 %
	Events & Publications :- Expenditure	**34,792**	**2,695**	**35,600**	**32,905**	**0**	**32,905**	**7.6 %**
1200	Town Show Income	1,608	1,200	1,800	-600			66.7 %
1210	Christmas Market Income	1,492	0	1,500	-1,500			0.0 %
1900	Other Receipts	840	0	0	0			0.0 %
	Events & Publications :- Income	**3,940**	**1,200**	**3,300**	**-2,100**			**36.4 %**
	Net Expenditure over Income	**30,852**	**1,495**	**32,300**	**30,805**			
160	Epping Hall							
4010	Insurance	2,082	2,157	2,145	-12		-12	100.6 %
4020	Equipment	1,816	243	1,250	1,007		1,007	19.5 %
4025	Consumables	1,008	167	900	733		733	18.5 %
4085	PWLB Loan Repayments	96,256	48,128	96,256	48,128		48,128	50.0 %
4250	Business Rates	12,202	2,461	12,400	9,939		9,939	19.8 %
4255	Utilities	6,940	1,506	9,000	7,494		7,494	16.7 %
4260	Repairs & Maintenance	11,512	579	9,500	8,921		8,921	6.1 %
	Epping Hall :- Expenditure	**131,816**	**55,241**	**131,451**	**76,210**	**0**	**76,210**	**42.0 %**
1300	Lettings Rents & Licences	32,485	4,371	29,000	-24,629			15.1 %
	Epping Hall :- Income	**32,485**	**4,371**	**29,000**	**-24,629**			**15.1 %**
	Net Expenditure over Income	**99,331**	**50,870**	**102,451**	**51,581**			
180	Jack Silley Pavilion							
4010	Insurance	1,389	1,439	1,430	-9		-9	100.6 %
4020	Equipment	15	0	750	750		750	0.0 %
4025	Consumables	106	0	220	220		220	0.0 %
4045	Subscriptions & Licences	136	0	160	160		160	0.0 %
4255	Utilities	2,678	541	2,600	2,059		2,059	20.8 %
4260	Repairs & Maintenance	4,915	9	4,000	3,991		3,991	0.2 %
	Jack Silley Pavilion :- Expenditure	**9,240**	**1,988**	**9,160**	**7,172**	**0**	**7,172**	**21.7 %**

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		Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
1300	Lettings Rents & Licences	22,165	3,865	18,500	-14,635			20.9 %
	Jack Silley Pavilion :- Income	**22,165**	**3,865**	**18,500**	**-14,635**			**20.9 %**
	Net Expenditure over Income	**-12,925**	**-1,877**	**-9,340**	**-7,463**			
200	Epping Market							
4000	Salaries	0	630	0	-630		-630	0.0 %
4010	Insurance	528	547	550	3		3	99.5 %
4020	Equipment	500	0	1,000	1,000		1,000	0.0 %
4085	PWLB Loan Repayments	6,159	3,080	6,160	3,080		3,080	50.0 %
4250	Business Rates	9,244	4,660	9,520	4,860		4,860	48.9 %
4255	Utilities	-150	0	100	100		100	0.0 %
4260	Repairs & Maintenance	1,269	72	1,500	1,428		1,428	4.8 %
4300	Market Contractor	40,086	3,084	41,500	38,416		38,416	7.4 %
4305	Skip Hire	13,927	1,289	13,000	11,711		11,711	9.9 %
	Epping Market :- Expenditure	**71,563**	**13,361**	**73,330**	**59,969**	**0**	**59,969**	**18.2 %**
1300	Lettings Rents & Licences	81,634	14,885	85,000	-70,115			17.5 %
	Epping Market :- Income	**81,634**	**14,885**	**85,000**	**-70,115**			**17.5 %**
	Net Expenditure over Income	**-10,071**	**-1,524**	**-11,670**	**-10,146**			
220	Epping Cemetery							
4010	Insurance	755	782	780	-2		-2	100.2 %
4095	Miscellaneous Expenditure	1,902	0	500	500		500	0.0 %
4250	Business Rates	1,020	515	1,040	526		526	49.5 %
4260	Repairs & Maintenance	147	1,425	4,000	2,575		2,575	35.6 %
	Epping Cemetery :- Expenditure	**3,824**	**2,721**	**6,320**	**3,599**	**0**	**3,599**	**43.0 %**
1500	Burials & Memorials	47,238	10,783	37,500	-26,717			28.8 %
	Epping Cemetery :- Income	**47,238**	**10,783**	**37,500**	**-26,717**			**28.8 %**
	Net Expenditure over Income	**-43,414**	**-8,062**	**-31,180**	**-23,118**			
240	Parks & Building Maintenance							
4000	Salaries	149,729	24,330	134,310	109,980		109,980	18.1 %
4010	Insurance	2,550	2,640	2,630	-10		-10	100.4 %
4020	Equipment	1,871	288	4,500	4,212		4,212	6.4 %
4025	Consumables	214	0	220	220		220	0.0 %
4255	Utilities	9,917	2,888	12,000	9,112		9,112	24.1 %
4260	Repairs & Maintenance	17,924	720	15,000	14,280		14,280	4.8 %
4310	Vehicles	2,251	579	1,800	1,221		1,221	32.2 %

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		Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
4360	Fuel	2,385	254	3,600	3,346		3,346	7.1 %
	Parks & Building Maintenance :- Expenditure	**186,841**	**31,699**	**174,060**	**142,361**	**0**	**142,361**	**18.2 %**
1300	Lettings Rents & Licences	3,712	45	5,000	-4,955			0.9 %
1600	Agency Services	1,644	0	1,550	-1,550			0.0 %
	Parks & Building Maintenance :- Income	**5,356**	**45**	**6,550**	**-6,505**			**0.7 %**
	Net Expenditure over Income	**181,485**	**31,654**	**167,510**	**135,856**			
250	Dog Bin Contract							
4260	Repairs & Maintenance	10,473	0	1,500	1,500		1,500	0.0 %
4350	Rents & Licences	150	0	0	0		0	0.0 %
	Dog Bin Contract :- Expenditure	**10,623**	**0**	**1,500**	**1,500**	**0**	**1,500**	**0.0 %**
1300	Lettings Rents & Licences	8,159	0	0	0			0.0 %
	Dog Bin Contract :- Income	**8,159**	**0**	**0**	**0**			
	Net Expenditure over Income	**2,464**	**0**	**1,500**	**1,500**			
260	Public Convenience							
4010	Insurance	180	186	190	4		4	97.9 %
4020	Equipment	0	0	40	40		40	0.0 %
4025	Consumables	639	0	1,000	1,000		1,000	0.0 %
4250	Business Rates	0	0	2,600	2,600		2,600	0.0 %
4255	Utilities	1,986	514	2,000	1,486		1,486	25.7 %
4260	Repairs & Maintenance	2,476	309	1,500	1,191		1,191	20.6 %
	Public Convenience :- Expenditure	**5,281**	**1,010**	**7,330**	**6,320**	**0**	**6,320**	**13.8 %**
	Net Expenditure over Income	**5,281**	**1,010**	**7,330**	**6,320**			
280	Allotments							
4255	Utilities	336	34	300	266		266	11.5 %
4260	Repairs & Maintenance	419	0	500	500		500	0.0 %
	Allotments :- Expenditure	**756**	**34**	**800**	**766**	**0**	**766**	**4.3 %**
1300	Lettings Rents & Licences	2,326	2,425	2,400	25			101.0 %
	Allotments :- Income	**2,326**	**2,425**	**2,400**	**25**			**101.0 %**
	Net Expenditure over Income	**-1,570**	**-2,390**	**-1,600**	**790**			
300	Street Furniture							
4020	Equipment	3,030	0	1,500	1,500		1,500	0.0 %

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		Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
4260	Repairs & Maintenance	846	60	800	740		740	7.5 %
	Street Furniture :- Expenditure	**3,876**	**60**	**2,300**	**2,240**	**0**	**2,240**	**2.6 %**
	Net Expenditure over Income	**3,876**	**60**	**2,300**	**2,240**			
320	War Memorial							
4260	Repairs & Maintenance	1,280	0	100	100		100	0.0 %
	War Memorial :- Expenditure	**1,280**	**0**	**100**	**100**	**0**	**100**	**0.0 %**
	Net Expenditure over Income	**1,280**	**0**	**100**	**100**			
340	Council as Landlord							
4260	Repairs & Maintenance	1,335	0	650	650		650	0.0 %
	Council as Landlord :- Expenditure	**1,335**	**0**	**650**	**650**	**0**	**650**	**0.0 %**
1300	Lettings Rents & Licences	4,394	493	3,800	-3,307			13.0 %
	Council as Landlord :- Income	**4,394**	**493**	**3,800**	**-3,307**			**13.0 %**
	Net Expenditure over Income	**-3,059**	**-493**	**-3,150**	**-2,657**			
360	Council as Tenant							
4400	Letting Rents & Licence Costs	351	0	501	501		501	0.0 %
	Council as Tenant :- Expenditure	**351**	**0**	**501**	**501**	**0**	**501**	**0.0 %**
	Net Expenditure over Income	**351**	**0**	**501**	**501**			
700	Capital Projects							
4365	Ivy Chimneys Playground	69,968	0	0	0		0	0.0 %
4380	Cemetery extension project	0	0	20,000	20,000		20,000	0.0 %
	Capital Projects :- Expenditure	**69,968**	**0**	**20,000**	**20,000**	**0**	**20,000**	**0.0 %**
1850	Ivy Chimneys Playground	60,000	0	0	0			0.0 %
	Capital Projects :- Income	**60,000**	**0**	**0**	**0**			
	Net Expenditure over Income	**9,968**	**0**	**20,000**	**20,000**			
	Full Council :- Expenditure	**696,925**	**134,387**	**647,240**	**512,853**	**0**	**512,853**	**20.8 %**
	Income	**709,893**	**38,320**	**647,220**	**-608,900**			**5.9 %**
	Net Expenditure over Income	**-12,967**	**96,067**	**20**	**-96,047**			

List of Payments made between 01/04/2016 and 31/05/2016

Date Paid	Payee Name	Cheque Ref	Amount Paid	Authorized Ref	Transaction Detail
01/04/2016	Epping Forest District Council	DD02	514.50		NDR April 2016
01/04/2016	Epping Forest District Council	DD03	4,659.75		NDR 1st instalment
01/04/2016	Epping Forest District Council	DD04	1,230.75		NDR April 2016
04/04/2016	Shell UK Ltd	DD01	94.45		Unleaded
04/04/2016	Axis Street Market Constructio	SO APR 01	925.04		Purchase Ledger Payment
04/04/2016	Axis Street Market Constructio	SO APR 1-2	0.02		Purchase Ledger Payment
05/04/2016	Neopost Ltd	DD05	100.00		Reset meter 7th April
05/04/2016	Ricoh UK Ltd	DD06	234.00		Data cleanse for printer/copie
06/04/2016	Barclays	BACS	81.22		Charges less bonus
11/04/2016	Axis Street Market Constructio	SO APR 02	925.06		Purchase Ledger Payment
12/04/2016	M Wright	110321	1,418.00		Mayors allowance
12/04/2016	Anglia in Bloom	110322	150.00		Membership Anglia in Bloom
12/04/2016	John Nixon Ltd	110323	77.28		Anti vandal store hire
12/04/2016	Liberty Pearl Photography	110324	325.00		Photo booth deposit
12/04/2016	Barenbrug U.K. Ltd	110327	717.64		Glenham seat & plaque
12/04/2016	Concept Signs	110328	20.40		Plaque & spike
12/04/2016	Essex Association of Local Cou	110329	1,168.21		EALC & NALC affiliation fee
12/04/2016	J L Gregg	110330	108.00		Brass plaque
12/04/2016	Heath Compters	110331	239.99		Parallels for MAC
12/04/2016	Rialtas Business Solutions Ltd	110333	739.20		Omega 5 users
12/04/2016	Sparkle U.K. Ltd	110334	55.20		Sparkle rinse aid & detergent
12/04/2016	SPJ UK Ltd	110335	1,939.60		Mic system
12/04/2016	Mr D R Whitbread	110336	70.00		Clean bus stops
12/04/2016	Zurich Management Services	110337	9,304.70		Insurance
12/04/2016	F Antrobus	110338	50.00		Performance "At Home"
12/04/2016	Post Office Ltd	110339	225.00		Road tax - Ford Ranger
12/04/2016	Ms B Rumsey	110340	419.10		Reimbursement
12/04/2016	V Robertson	110341	67.59		Epping in Bloom - presentation
12/04/2016	Mrs J Tappenden	110342	256.27		Reimbursement
12/04/2016	Stop Stansted Expansion	110343	10.00		SSE membership
12/04/2016	LCR - Nalc	110344	17.00		LCR membership
12/04/2016	Ernest Doe & Sons Ltd	110345	30.58		Gomtaro blade
12/04/2016	Mailcoms Ltd	110346	77.88		Ink cartridge
12/04/2016	PHS Group	110347	405.56		Drier/soap.freshener hire
12/04/2016	Petty Cash	110348	241.21		Imprest
12/04/2016	HMRC	BACS01	4,493.76		NI & PAYE conts March 2016
12/04/2016	Essex Pension Fund	BACS02	3,858.19		Pension conts March 2016
12/04/2016	Barrett Electricial	110327	717.64		Glenham seat & plaque
12/04/2016	Barenbrug Ltd	110327X	-717.64		Cancel misposted cheque
12/04/2016	Barlow Tyrie Ltd	110327	717.64		Glenham seat & plaque
12/04/2016	Barret Electrical	110327X	-717.64		Misposted cheque cancelled
12/04/2016	Salary transfers	BACS	13,851.69		Salary payments
12/04/2016	Barenbrug Ltd	110327X	717.64		Reverse payment - duplicated
18/04/2016	Axis Street Market Constructio	SO APR 03	925.06		Purchase Ledger Payment
18/04/2016	Axis Street Market Constructio	SO APR 04	925.06		Purchase Ledger Payment
19/04/2016	Total Gas & Power	DD07	62.02		Elec 4-3 to 23-3-16
19/04/2016	Total Gas & Power	DD08	2,132.91		Gas 31-12 to 30-3-16

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Epping Town Council

Barclays No 1 Account

List of Payments made between 01/04/2016 and 31/05/2016

Date Paid	Payee Name	Cheque Ref	Amount Paid	Authorized Ref	Transaction Detail
21/04/2016	EE	DD09	18.58		Mobile April
22/04/2016	Neopost Ltd	DD10	100.00		Reset meter
25/04/2016	Total Gas & Power	DD11	107.56		Elec 29-2 to 1-4-16
25/04/2016	Total Gas & Power	DD12	191.40		Elec 2-3 to 31-3-16
25/04/2016	Total Gas & Power	DD13	222.13		Elec 2-3 to 3-4-16
26/04/2016	Essex Farms Markets Ltd	110349	360.00		Market cover Mar/Apr 4th
26/04/2016	Mr David Jackman	110350	400.00		Media service Jan - Feb 16
26/04/2016	Kent County Council	110351	746.53		Gas 29-2 to 31-3-16
26/04/2016	Kensington Security Services L	110352	513.00		Lock/unlock 16/3 to 31/3/16
26/04/2016	Nationwide Metal Recycling	110353	1,297.64		Waste disposal March 2016
26/04/2016	Sharrons Event Catering Compan	110354	2,987.00		Catering for At Home
26/04/2016	TBS Hygiene Ltd	110355	885.60		March 2016
26/04/2016	Travis Perkins Trading Company	110356	37.76		Building sand & cement
26/04/2016	Wood & Family	110357	241.35		Service & MOT
26/04/2016	V Robertson	110358	68.69		EIB - plants & accessories
26/04/2016	W Towers	110360	194.28		BT line rental
26/04/2016	SUEZ Reclycling & Recovery UK	110325	681.28		Refuse March 2016
30/04/2016	WC Portables	110326	102.50		Portable toilet deposit
12/04/2016	Barenbrug UK Ltd	110327XX	-717.64		Incorrect transaction duplicat
03/05/2016	Shell UK Ltd	DD01	72.79		Diesel
03/05/2016	Epping Forest District Council	DD02	1,230.00		Rates May 2016
03/05/2016	Axis Street Market Constructio	SO MAY 01	925.06		Purchase Ledger Payment
06/05/2016	Barclays Bank	BACS	73.58		Charges less loyalty bonus
10/05/2016	Affinity Water Ltd	110361	965.07		Water 6 Oct to 31 Mar 16
10/05/2016	AIC-IT ltd	110362	219.33		Broadband, IT & exchange May
10/05/2016	Electrical Appliance Repair Se	110363	80.00		Repair freezer
10/05/2016	Ernest Doe & Sons Ltd	110364	345.32		Compressor & parts
10/05/2016	Farm & Country Supplies Ltd	110365	24.79		Soap, padlocks & keys
10/05/2016	GLS Educational Supplies	110366	76.75		A4 paper
10/05/2016	Mr David Jackman	110367	26.25		Photos from At Home
10/05/2016	Kensington Security Services L	110368	228.00		Lock/unlock 16-4 to 30-4-16
10/05/2016	Mailcoms Ltd	110369	71.94		Franking machine update
10/05/2016	Millenium Tyre Services (Eppin	110370	18.00		Tyre repair
10/05/2016	John Nixon Ltd	110371	70.56		Secure store hire
10/05/2016	OCS Group UK Ltd	110372	354.42		Sanitary disposal unit hire
10/05/2016	SUEZ Reclycling & Recovery UK	110373	681.28		Refuse April 2016
10/05/2016	Mr D R Whitbread	110374	70.00		Clean bus stops
10/05/2016	Post Office Ltd	110375	140.00		Road tax - Courier
10/05/2016	Petty Cash	110376	193.72		
10/05/2016	Essex Pension Fund	BACS01	4,046.83		April 2016 conts
10/05/2016	HMRC	BACS02	4,338.27		NI & PAYE conts April 2016
10/05/2016	Axis Street Market Constructio	SO MAY 02	925.06		Purchase Ledger Payment
13/05/2016	Salary transfers	BACS	13,843.37		Salary payments
16/05/2016	Public Works Loan Board	DD03	51,207.31		Loan repayment
16/05/2016	Axis Street Market Constructio	SO MAY 03	925.06		Purchase Ledger Payment
17/05/2016	Shell UK Ltd	DD04	47.50		Diesel
19/05/2016	Total Gas & Power	DD05	186.73		Elec 24-3 to 3-5-16

Continued on Page 3

List of Payments made between 01/04/2016 and 31/05/2016

Date Paid	Payee Name	Cheque Ref	Amount Paid	Authorized Ref	Transaction Detail
19/05/2016	Total Gas & Power	DD06	64.48		Elec 2-4 to 30-4-16
19/05/2016	Total Gas & Power	DD07	142.73		Elec 1-4 to 30-4-16
20/05/2016	Neopost Ltd	DD08	100.00		Reset meter
23/05/2016	EE	DD09	18.42		Mobile May 2016
23/05/2016	Axis Street Market Constructio	SO MAY 04	925.06		Purchase Ledger Payment
24/05/2016	Affinity Water Ltd	110377	41.23		Water 6 Oct to 31 March
24/05/2016	Roger Arnay	110378	1,000.00		Circus workshop & walking
24/05/2016	Kent County Council	110379	495.46		Gas 31-3 to 30-4-16
24/05/2016	Concept Signs	110380	20.40		Plaque & spike Epp Primary
24/05/2016	Daisy Communications Ltd	110381	233.96		March 2016
24/05/2016	Essex Association of Local Cou	110382	92.50		Cemeteries - B Rumsey
24/05/2016	Farm & Country Supplies Ltd	110383	79.08		Tomcat & bait boxes
24/05/2016	GLS Educational Supplies	110384	92.86		Envelopes. lever files, sundry
24/05/2016	Kensington Security Services L	110385	262.20		Lock/unlock 1-5 to 15-5-16
24/05/2016	Maxwell Amenity Ltd	110386	205.44		Icade herbicide
24/05/2016	Mr D R Whitbread	110387	150.00		Clear rubbish Market garden
24/05/2016	Mrs G Ratcliff	110388	106.36		Henry vacuum cleaner & bags
24/05/2016	Epping in Bloom	110389	605.00		Donations 2015/16
30/05/2016	Axis Street Market Constructio	SO MAY 05	925.06		Purchase Ledger Payment
		Total Payments	149,249.42		

ATTACHMENT K

Local Councils, Internal Drainage Boards and other Smaller Authorities in England
Annual return for the year ended 31 March 2016

Every smaller authority in England with an annual turnover of £6.5 million or less must complete an annual return at the end of each financial year in accordance with proper practices summarising its activities. In this annual return the term 'smaller authority'* includes a Parish Meeting, a Parish Council, a Town Council and an Internal Drainage Board.

The annual return on pages 2 to 4 is made up of three sections:

- Sections 1 and 2 are completed by the smaller authority. Smaller authorities must approve Section 1 before Section 2.
- Section 3 is completed by the external auditor.

In addition, the **internal audit report** is completed by the smaller authority's internal audit provider.

Each smaller authority must approve Sections 1 and 2 of this annual return no later than 30 June 2016.

Completing your annual return

Guidance notes, including a completion checklist, are provided on page 6 and at relevant points in the annual return.

Complete all highlighted sections. Do not leave any highlighted box blank. Incomplete or incorrect returns require additional external auditor work and may incur additional costs.

Send the annual return, together with the bank reconciliation as at 31 March 2016, an explanation of any significant year on year variances in the accounting statements, **your notification of the commencement date of the period for the exercise of public rights** and any additional information requested, to your external auditor by the due date.

Your external auditor will ask for any additional documents needed for their work. Unless requested, do not send any original financial records to the external auditor.

Once the external auditor has completed their work, certified annual returns will be returned to the smaller authority for publication or public display of Sections 1, 2 and 3. You must publish or display the annual return, including the external auditor's report, by 30 September 2016.

It should not be necessary for you to contact the external auditor for guidance.

More guidance on completing this annual return is available in the Practitioners' Guides that can be downloaded from www.nalc.gov.uk or from www.slcc.co.uk or from www.ada.org.uk

**for a complete list of bodies that may be smaller authorities refer to schedule 2 to Local Audit and Accountability Act 2014*

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**for a complete list of bodies that may be smaller authorities refer to schedule 2 to Local Audit and Accountability Act 2014*

Section 1 – Annual governance statement 2015/16

We acknowledge as the members of:

Enter name of smaller authority here: EPPING TOWN COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including 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 2016, that:

	Agreed		'Yes'
	Yes	No*	means that this smaller authority:
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 smaller authority to conduct its business or on 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 smaller authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		considered the financial and other risks it faces and has 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 smaller 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	NA ✓	has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.

This annual governance statement is approved by this smaller authority and recorded as minute reference:

dated 14/06/2016

B Ramsey

Signed by:

Chair

dated

Signed by:

Clerk

dated

*Note: Please provide explanations to the external auditor on a separate sheet for each 'No' response. Describe how this smaller authority will address the weaknesses identified.

Section 2 – Accounting statements 2015/16 for

Enter name of smaller authority here: EPPING TOWN COUNCIL

	Year ending 31 March 2015 £	Year ending 31 March 2016 £	Notes and guidance: Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.
1. Balances brought forward	361,532	371,590	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	404,805	412,099	Total amount of precept or (for IDBs) rates and levies received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	224,550 RESTATED	297,794	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	254,653	271,676	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and employment expenses.
5. (-) Loan interest/capital repayments	102,415	102,415	Total expenditure or payments of capital and interest made during the year on the smaller authority's borrowings (if any).
6. (-) All other payments	262,229	322,835	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	371,590	384,557	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	378,819	389,057	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	4,317,602 RESTATED	4,342,866	The original Asset and Investment Register value of all fixed assets, plus other long term assets owned by the smaller authority as at 31 March
10. Total borrowings	831,576	770,736	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

	Yes	No	
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)		✓	The Council acts as sole trustee for and is responsible for managing Trust funds or assets. N.B. The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2016 the accounting statements in this annual return present fairly the financial position of this smaller authority and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer

Beverley Rumsey

Date 14/06/2016

I confirm that these accounting statements were approved by this smaller authority on this date:

14/06/2016

and recorded as minute reference:

MINUTE #54 OF 2016/17

Signed by Chair of the meeting approving these accounting statements.

Date

Section 3 – External auditor certificate and report
2015/16 Certificate

We certify that we have completed our review of the annual return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2016 in respect of:

Enter name of smaller authority here:	

Respective responsibilities of the body and the auditor

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

- summarises the accounting records for the year ended 31 March 2016; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review the annual return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and does not provide the same level of assurance that such an audit would do.

External auditor report

(Except for the matters reported below)* on the basis of our review of the annual return, in our opinion the information in the annual return is in accordance with proper practices and no matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (*delete as appropriate).

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

External auditor signature			
External auditor name		Date	

Note: The NAO issued guidance applicable to external auditors' work on 2015/16 accounts in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)

Annual internal audit report 2015/16 to

Enter name of smaller authority here: EPPING TOWN COUNCIL

This smaller authority's internal audit, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year ended 31 March 2016.

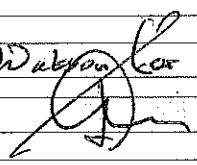
Internal audit has been carried out in accordance with this smaller authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal 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 smaller authority.

Internal control objective	Agreed? Please choose only one of the following		
	Yes	No*	Not covered**
A. Appropriate accounting records have been kept properly throughout the year.	✓		
B. This smaller authority met its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This smaller 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 smaller 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 and year-end bank account reconciliations were properly carried out.	✓		
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. (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 smaller authority adequate controls existed (list any other risk areas below or on separate sheets if needed)

Name of person who carried out the internal audit: J. Wakeford for Auditing Solutions Ltd

Signature of person who carried out the internal audit:  Date: 01/06/2016

*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, internal audit must explain why not (add separate sheets if needed).

Guidance notes on completing the 2015/16 annual return

1. You must apply proper practices for preparing this annual return. Proper practices are found in the Practitioners' Guide* which is updated from time to time and contains everything you should need to prepare successfully for your financial year-end and the subsequent work by the auditor. NALC, SLCC and ADA have helplines if you want to talk through any problem you encounter.
2. Make sure that your annual return is complete (i.e. no empty highlighted boxes), and is properly signed and dated. Avoid making amendments to the completed return. Any amendments must be approved by the smaller authority, properly initialled and explanation provided. Annual returns containing unapproved or unexplained amendments will be returned and may incur additional costs. **Smaller authorities must approve the annual governance statement before approving the accounts.**
3. Use the checklist provided below. Use a second pair of eyes, perhaps a Councillor or Board Member, to review the annual return for completeness before sending it to the external auditor.
4. Do not send the external auditor any information not specifically asked for. Doing so is not helpful. However, you must tell the external auditor about any change of Clerk, Responsible Finance Officer or Chair.
5. Make sure that the copy of the bank reconciliation which you send to your external auditor with the annual return covers all your bank accounts. If your smaller authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree your bank reconciliation to Box 8 on the accounting statements **(Section 2 on page 3)**. You must provide an explanation for any difference between Box 7 and Box 8. More help on bank reconciliation is available in the Practitioners' Guide*.
6. Explain fully significant variances in the accounting statements on **page 3**. Do not just send in a copy of your detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete analysis to support your explanation. There are a number of examples provided in the Practitioners' Guide* to assist you.
7. If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or you do not fully explain variances, this may incur additional costs for which the auditor will make a charge. **From 2016 onwards, you must inform the auditor of the date set for the commencement of the period for the exercise of public rights.**
8. Make sure that your accounting statements add up and the balance carried forward from the previous year (Box 7 of 2015) equals the balance brought forward in the current year (Box 1 of 2016).
9. Do not complete Section 3 which is reserved for the external auditor.

Completion checklist – 'No' answers mean you may not have met requirements		Done?
All sections	All highlighted boxes have been completed?	✓
	All additional information requested, **including the dates set for the period for the exercise of public rights**, has been provided for the external auditor?	✓
Section 1	For any statement to which the response is 'no', an explanation is provided?	N/A
Section 2	Smaller authority approval of the accounting statements is confirmed by the signature of the Chair of the approval meeting?	✓
	An explanation of significant variations from last year to this year is provided?	✓
	Bank reconciliation as at 31 March 2016 agreed to Box 8?	✓
	An explanation of any difference between Box 7 and Box 8 is provided?	✓
Sections 1 and 2	Trust funds – all disclosures made if a Council is a sole managing trustee? NB: Do not send trust accounting statements unless requested.	N/A
Internal Audit report	All highlighted boxes completed by internal audit and explanations provided?	✓

*Note: Practitioners' Guides are available from your local NALC, SLCC or ADA representatives or from www.nalc.gov.uk or www.slcc.co.uk or www.ada.org.uk.

B Ramsay

ATTACHMENT L

Internal Audit Analysis 2015-16
By Beverley Rumsey, Town Clerk & RFO

RECOMMENDATIONS

First Interim Report (October 2015)

Review of Income
However, we consider that further action is required to ensure that the long-standing debts are either settled or written off, where deemed irrecoverable.

Petty Cash Account
We would suggest that the Clerk should independently check the petty cash on a quarterly basis.

Second Interim Report (March 2016)

Rec. No	Recommendation
Review of Accounting Records and Bank Reconciliations	
R1	A formal procedure for the independent authorisation of journals by the RFO should be implemented.
R2	The Finance Officer should contact RBS as a matter of urgency to resolve the existing imbalance on the Omega accounting system, together with implementing a regular monthly check in future to ensure that no imbalance exists and that, should such arise, it is addressed promptly.
Review of Income	
R3	An appropriate procedure should be put in place to ensure that all hall bookings are invoiced promptly.
R4	Officers and the Council should review all long-standing debts considering whether or not further legal action is required or they should be should be formally approved for write-off.

ACTIONS TAKEN

Actions taken: (From First Interim Report)
1) Long-standing debts have been chased, settled or written off where necessary at year end
2) The Clerk independently checks the petty cash on a quarterly basis

Actions taken: (From Second Interim Report) (Minute #526 of 2015-16)
1) The RFO authorises all journals

2) The Finance Officer has resolved the existing Omega imbalance and will check on a monthly basis for irregularities

3) Council's Senior Admin Officer cross references the bookings and invoices

4) Officers and Council have reviewed all long-standing debts. **(Minute #527 of 2015-16).**
They have all been chased or written off where necessary. Total year end write offs £144.20. (Presented to Council on14th June 2016)

QUALIFIED AUDIT 2014-15

In 2014-15 Council received a qualified audit. This was explained and addressed at the Ordinary Council meeting on 8th March 2016 (Minute #480 of 2015-16) and the necessary action taken to correct the problem.

CONCLUSION

All matters highlighted by the internal auditor have been considered and addressed appropriately by the Finance Officer, RFO and Council where appropriate.

ATTACHMENT M

Epping Town Council

NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF UNAUDITED ANNUAL RETURN

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

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

NOTICE	NOTES
1. Date of announcement 27TH JUNE 2016 (a)	(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below
2. Each year the body's Annual Return needs to be reviewed by an external auditor appointed by the Audit Commission. The unaudited Annual Return has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review. **Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested For the year ended 31 March 2016 these documents will be available on reasonable notice by application to:**	
(b) BEVERLEY RUMSEY (TOWN CLERK & RFO) brumsey@eppingtowncouncil.gov.uk 01992 579444 EPPING HALL	(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts
commencing on (c) MONDAY 27TH JUNE 2016	(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below
and ending on (d) FRIDAY 5TH AUGUST 2016	(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.
3. Local government electors and their representatives also have: • The opportunity to question the appointed auditor about the accounting records; and • The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the body. The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.	
4. The body's Annual Return is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is: **PKF Littlejohn LLP** **Ref: SBA** **2nd Floor** **1 Westferry Circus** **Canary Wharf** **London E14 4HD** (sba@pkf-littlejohn.com)	
5. This announcement is made by (e) BEVERLEY RUMSEY RFO. EPPING TOWN COUNCIL	(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the body

ATTACHMENT N

Epping Town Council

Internal Audit Report 2015-16 (Final update)

John Watson

Auditing Solutions Ltd

Background

All town and parish councils are required by statute to make arrangements for an independent internal audit examination of their accounting records and system of internal control and for the conclusions to be reported each year in the Annual Return. The Council complied with the requirements in terms of independence from the Council decision making process at the outset appointing Auditing Solutions Ltd to provide the function.

This report sets out the work undertaken in relation to the 2015-16 financial year, during our three visits to the Council, which took place on 22nd September 2015 and on 24th February and 1st June 2016.

Internal Audit Approach

In undertaking our review for the year, we have again had regard to the materiality of transactions and their susceptibility to potential misrecording or misrepresentation in the year-end Statement of Accounts/Annual Return. Our programme of cover has again been designed to afford appropriate assurance that the Council's financial systems remain robust and operate in a manner to ensure effective probity of transactions and to afford a reasonable probability of identifying any material errors or possible abuse of the Council's own and the national statutory regulatory framework. The programme is also designed to facilitate our completion of the 'Internal Audit Report' in the Council's Annual Return, which requires independent assurance over a number of internal control objectives.

Overall Conclusion

We have concluded that, on the basis of the programme of work undertaken this year, the Council has again maintained adequate and effective internal control arrangements. We are pleased to note that the issues raised in our interim update report have all been addressed and we are also pleased to acknowledge the quality of records maintained by the Clerk and thank her for her assistance, which has ensured the smooth progress of our review process.

We have completed and signed the 'Internal Audit Report' in the year's Annual Return, having concluded that, in all significant respects the control objectives set out in that Report were being achieved throughout the financial year to a standard adequate to meet the needs of the Council.

This report has been prepared for the sole use of Epping Town Council. To the fullest extent permitted by law, no responsibility or liability is accepted by Auditing Solutions Ltd to any third party who purports to use or rely, for any reason whatsoever, on this report, its contents or conclusions.

Detailed Report

Maintenance of Accounting Records & Bank Reconciliations

The Council continues to use the Omega Accounting software to maintain its day-to-day accounting records. Our objectives in this area are to ensure that the accounting records are being maintained accurately and currently and that no anomalous entries appear in cashbooks or financial ledgers. We have consequently:

- Agreed the opening trial balance detail with that contained within the 2014-15 Accounts and certified Annual Return;
- Ensured that a full and effective cost centre and nominal account code structure remains in place;
- Checked to ensure that the accounts remain 'in balance' at the present date, noting at our second interim visit that an imbalance had existed since August 2015;
- Verified detail of transactions in the Barclays Current account cashbook to supporting bank statements for April and August 2015 and for March 2016 transactions;
- Checked and agreed all transactions in 2015-16, together with inter-account transfers between the Barclays Business Saver account and Current accounts;
- Checked that bank reconciliations are undertaken routinely agreeing detail as at 30th April, 2015 and at 31st March 2016;
- Examined the controls over the preparation and authorisation of journals, noting at our second visit that no formal procedure exists for their independent authorisation;
- Reviewed the back-up arrangements for the Council's IT systems; and
- Noted receipt of the external audit report for 2014-15 with various qualifying statements.

We are pleased to note that the Finance Officer has, at the time of our final visit, resolved the issue of the imbalance on the accounts and this has now been rectified.

We are also pleased to note that the Clerk is now authorising all journals.

Conclusions and recommendations

We have not identified any issues in this area of our review warranting formal comment or recommendation.

Review of Corporate Governance

Our objective here is to ensure that the Council has a robust regulatory framework in place; that Council and Committee meetings are conducted in accordance with the adopted Standing Orders and that, as far as we are able to determine, no actions of a potentially unlawful nature have been or are being considered for implementation. We have:

- Noted that both Standing Orders (SOs) and Financial Regulations (FRs) have been reviewed and re-adopted by the full Council on the recommendation of the Corporate Governance Advisory Committee at their meeting held on 27th October 2015;

- Noted that these amended SOs and FRs incorporate the Public Contract Regulations 2015/2 following amendment to EU Regulations regarding the requirement to advertise all contracts in excess of £25,000 in the Governments Contract Finder website;
- Provided the Clerk with an electronic copy of the most recent revision to the NALC model FRs issued at the end of January 2016 and commend their adoption when the Council next reviews its extant documentation;
- Continued our examination of minutes for the current financial year in order to ensure that no issues or decisions have been taken that may result in ultra vires expenditure or adversely affect the Council's medium or long term financial stability; and
- Noted that the Council has adopted an "LGPS Employer's Discretions Policy" with the staging date set as 1st January 2017.

Conclusions

We have not identified any issues in this area of our review warranting formal comment or recommendation.

Review of Expenditure

Our aim here is to ensure that: -

- Council resources are released in accordance with the Council's approved procedures;
- Members have authorised all payments in accordance with extant legislation;
- Payments are supported by appropriate documentation, either in the form of an original trade invoice or other appropriate form of document confirming that payment was due and/or an acknowledgement of receipt, where no other form of invoice was available;
- The correct expense codes have been applied to invoices when processed;
- Payments have been made in a timely manner to ensure that any potential discounts have been taken;
- An official order has been raised in each instance where one would be anticipated (i.e. where expenditure identified is not subject to contractual terms); and
- VAT has been appropriately identified and coded to a control account for periodic recovery and that submissions have been returned in a timely manner.

We have examined a sample of payments processed in the year to date for compliance with the above criteria including all those individually in excess of £2,500 plus every 35th other non-salary related payments in respect of the current account. Our test sample includes 29 individual payments totalling £237,331 equating to 50% of non-salary related payments in year to date.

We have also examined the final quarter's VAT reclaim at our final review and note that there a difference of £35.58 which will be rectified on submission of the return for the first quarter of 2016-17. We have ensured the accurate disclosure of the year-end VAT debtor balance in the Accounts and Annual Return.

Conclusions

We have not identified any issues in this area of our review warranting formal comment or recommendation.

Assessment and Management of Risk

Our aim here is to ensure that the Council has put in place appropriate arrangements to identify all potential areas of risk of both a financial and health and safety nature, whilst also ensuring that appropriate arrangements exist to monitor and manage those risks in order to minimise the opportunity for their coming to fruition.

We note that the Statement of Internal Control was reviewed and adopted at the November 2015 Council meeting. The Clerk and members are reminded of the requirement (Accounts and Audit Regulations) for risk assessments to be undertaken and approved formally by the Full Council at least annually; and

We have reviewed the Council's insurance policy for the current financial year, noting that cover in all areas is currently provided by Zurich and consider it appropriate for the Council's current needs with both Employer's and Public Liability cover in place at £10 million: however, we have noted previously that Fidelity Guarantee cover has been reduced to £150,000 and Loss of Revenue cover to £10,000. We now note that the Council has arranged a three-year contract, effective from 1st April 2016, with Zurich and with Public Liability set at £15 million, Employers Liability set at £10 million and Fidelity Guarantee set at £500,000; and

Conclusions

We have not identified any issues in this area of our review warranting formal comment or recommendation

Budgetary Control and Reserves

Our objective here is to ensure that the Council has a robust procedure in place for identifying and approving its future budgetary requirements and level of precept to be drawn down from the District Council: also, that an effective reporting and monitoring process is in place. We also aim to ensure that the Council retains appropriate funds in general and earmarked reserves to finance its ongoing spending plans, whilst retaining appropriate sums to cover any unplanned expenditure that might arise.

We are pleased to note that: -

- A detailed budget was presented to Council at its meeting on 12th January 2016 with the precept for 2016-17 formally approved by Council at £436,751 plus the Council Tax Support Grant of £23,519;
- Reserves were identified at the beginning of the financial year with them being further reviewed during the budget process; and
- Members receive regular budget monitoring reports at Committee level with over/under-spends and the level of earmarked reserves the subject of regular review.

We have examined the year-end reserves, noting that total reserves stand at £384,557 and that general reserves stand at £191,532 which equates to just over three months' revenue spending at

present levels and sits slightly above the bottom end of the generally recognised CiPFA guideline of between three and six months' revenue spending.

Conclusions

We have not identified any issues in this area of our review warranting formal comment or recommendation

Review of Income

In addition to the precept, the Council continues to receive income from a range of sources such as the weekly traders market, hall/conference facilities at the Community Hall and the Jack Silley Pavilion, football pitch hire and the cemetery

We are pleased note that the Council has reviewed and approved a scale of fees and charges for 2016-17.

We have checked and agreed a sample of market income from receipt books to banking to nominal ledger postings, also examining a sample of Traders licences with no issues arising.

We have examined a sample of transactions in respect of cemetery income for the month of December 2015, ensuring each entry is supported by all appropriate legal documentation again with no issues arising.

We have also examined the hall bookings diary for Jack Silley Pavilion for November 2015 checking bookings to ensure that invoices are raised accurately and promptly with income received within an appropriate time span. We note that, on occasion, the invoice numbers are entered incorrectly in the bookings diary and are concerned to note that the U3A were not charged for their use of the hall in November and December 2015. We are pleased to note that the Finance Officer has rectified this omission following our identification of the oversight and are further pleased to note that the Council's Senior Admin Officer is now cross referencing the bookings and invoices.

We have also previously examined the Sales Ledger noting the existence of a few long-standing debts that required follow up. We have discussed these with the Finance Officer and the Clerk and understand that the Officers and Council have reviewed all long-standing debts and have written off £144.20 as being non-recoverable.

Conclusions and recommendations

We have not identified any issues in this area of our review warranting formal comment or recommendation.

Petty Cash Account

We are required as part of the Annual Return certification process to examine and assess the adequacy of controls over the use of petty cash and have, consequently, examined transactions in the year to 31st August 2015. We have also verified the physical petty cash held agreeing detail to the supporting control account balance as recorded in the Omega ledger.

We are pleased to note that the Clerk now checks the petty cash on a quarterly basis.

Conclusions

We have not identified any issues in this area of our review warranting formal comment or recommendation.

Salaries and Wages

The Council's payroll is produced monthly using Sage payroll software. We aim to ensure that extant legislation is being appropriately observed as regards adherence to the Employee Rights Act 1998 and the requirements of HM Revenues and Customs (HMRC) legislation, with regards to the deduction and payment over of income tax and NI contributions, together with meeting the requirements of the local government pension scheme, as further revised from 1st April 2015 in relation to employee percentage bandings. To ensure compliance with the above criteria, we have: -

- Examined the August 2015 payroll documentation, agreeing gross salaries payable for all staff to the Council approved annual / monthly salaries;
- Checked and agreed detail of the tax and NI deductions (and Council contributions in respect of NI) by reference to the on-line HMRC Basic PAYE Tools software, noting that the appropriate tax codes and NI Tables have been applied to staff in the current year; and
- Checked and agreed detail of pension deductions;
- Ensured that all overtime and "out-of-hours" work paid in August 2015 is supported by appropriately signed and certified timesheets or other records; and
- We note that the Pensions auto enrolment date is due to be completed by 2017.

Conclusions

We have not identified any issues in this area of our review warranting formal comment or recommendation.

Asset Register

We note that the Council has restated the Asset Register as at 31st March 2015 with an interim Register prepared for consideration as at 31st March 2016 and also understand that the Council has formally determined the level at which expenditure is to be regarded as a fixed asset rather than a consumable/revenue spend item at £1,000.

Best practice also suggests that a photographic record be developed and maintained of assets in order that, in the event of their theft. loss or wilful damage, appropriate evidence can be provided to insurers to assist in them in any insurance claim that may be necessary.

We have ensured that the correct figure for assets has been included in the Annual return

Conclusions.

We have not identified any issues in this area of our review warranting formal comment or recommendation.

Investments and Loans

The Council changed its approach to investments in 2012-13, noting previously the placement of a £50,000 deposit in a Santander Business Bond on 1st February 2015. We have checked and agreed the accounting entries surrounding transactions at the expiry of this bond on 31st January 2016 and note that the Council decided to reinvest the proceeds of the expired bond in a new bond with the addition of an additional £20,000 making the total value of this new bond £75,804.89, including accrued interest.

We also noted at our second interim visit that Santander Bank had also issued the Council with a second bond to the value of £52,804.69. The Clerk has now queried this with Santander who have confirmed that this second bond was issued in error.

We have also, as part of the above payment testing, verified the two half-yearly loan repayments to PWLB by reference to their third party demand notices, also verifying the accurate disclosure of the residual loan liability in the Annual Return.

Finally we have noted that the Council has no loans repayable to it.

Conclusions

We have not identified any issues in this area of our review warranting formal comment or recommendation.

Statement of Accounts and Annual Return

The 1996 Accounts and Audit Regulations required all Councils to prepare annually a detailed Statement of Accounts, together with supporting statements identifying other aspects of the Council's financial affairs.

The Omega accounting software generates a year-end Balance Sheet and Income / Expenditure account, together with detail for inclusion in the year's Annual Return, detail of which we have considered and verified to the underlying records.

Conclusions

No issues have been identified in this area warranting comment or recommendation and we have duly signed off the Internal Audit Report of the Annual Return assigning positive assurances in each relevant area.

ATTACHMENT O

Predicted write offs/bad debts 2015-16
• Debts from late 14/15 and early 15/16.

Debtor	**Total**
1) 414 Squadron Misunderstanding by hirer. Credit note issued.	£139.34
2) Hartbeeps Debt settled in full	£568.75
3) Mushtaq Debt settled in full.	£50.20
4) Iles Error. Already paid. System posted it to the wrong accounting code	£30.00
5) Boot Camp One off hirer. To be written off.	£121.70
6) Harries One off hirer. To be written off.	£22.50
Expected total to be written off (April 16):	£932.49
Actual total to be written off (May 2016):	**£144.20**

Playground Assessment Report 2016

Refurbishment programme

Prepared by: Beverley Rumsey, Town Clerk

May 2016

Epping Town Council have five playgrounds; as follows:

1. **Frampton Road**
2. **Lower Swaines**
3. **Parklands, Coopersale**
4. **Stonards Hill Recreation Ground**
5. **Ivy Chimneys Playground**

Background

Much of Council's play equipment has been in place since the 1980s and 1990s. Over the years, there have been repairs and paint overs, but some of the equipment is now tired and arguably non-compliant with current regulations.

Equipment and condition

1) Frampton Road – This playground should be first on the refurbishment list

Swing (1)
Multi-play unit
Slide *
Goal combo unit *

This equipment has not been replaced for a long time (1980s). It has been painted but now is really at the end of its life.
The site adjoins the Lindsey Street Community Association. Football is played on the recreation ground, so the equipment is sited at the back of the field to enable play.
The area is a fairly dense residential area serving Lindsey Street and the adjoining roads, such as Frampton Road and James Street.

Possible equipment for this site:
Multiplay unit with integral slide
Roundabout
Swing
'Add on' interest items such as a bouncer, abacus, rocker or clock
Adult exercise equipment

2) Lower Swaines – This playground should be second on the refurbishment list

Multi-play unit *
Log climber and net *
Roundabout
Swings (2)
Cradle swings (2) *
Basketball post
Wooden agility trail
Chin ups (3) *

Some of this equipment has been on site since 1908s/1990s. It has been painted and there have been additions, but it would benefit from some attention, given its proximity to The Arboretum, Epping Primary School and subsequent use. The wooden and log units date from approximately 2013.

There are some minor issues to address at this playground, eg a large rolling log and basketball back board, but these can be addressed through the maintenance budget.

This equipment seems fairly well used.

3) Parklands, Coopersale – This playground should be third on the refurbishment list

Slide cabin *
Agility trail
'A' frame wooden climber *
Spring rocker
Cradle swings (2) *

This playground received attention in approximately 2010 and some equipment has been painted. There is a variety of equipment, which in the centre of a compact residential area, is well used. There is nothing requiring urgent attention, any minor issues rectified through the maintenance budget.

4) **Stonards Hill Recreation Ground – This playground should be considered fourth on the refurbishment list**

Toddler multiplay unit *
Junior multiplay unit
Seesaw *
Seat rocker
Horse rocker
Swings (2) *
Rattle rocker
Talking flowers (2)
Face spinning wheel
Cradle swings (2) *
Basket swing (1) *

There is a variety of equipment for different age groups. The minor issues will be dealt with through the maintenance budget. This playground is largely in good condition, with quite a lot of equipment.

PLEASE NOTE: There is also a skate park at Stonards Hill Recreation Ground. This includes:

Quarter pipe *
Fun box
Pyramid bank (2) *
Jump box
Grind rail box

5) **Ivy Chimneys playground – This playground should be considered fifth on the list, having recently been refurbished**

Toddler multiplay unit
Toddler social area (shop)
Roundabout
Seesaw
Spinning dish
Swings (3) *
Cradle swing (1)
Basket swing (1)
Basketball post
Zip line
Goal post (2)

Wobble board
Wooden stumps x 3

This playground was designed in conjunction with the Year 5 students at Ivy Chimneys Primary School and the refurbishment took place in 2015. It updated much of the equipment and added other pieces such as the zip wire and shop. As expected, there are no major issues, anything minor being dealt with through the maintenance budget.

Please note for all playgrounds:
1) Swings = flat swings. Cradle and basket swings qualified.
2) * Denotes either equipment or surface would not be EN compliant (European standards)
3) Information based on Council's Annual Playground Inspection Reports 2015 and new Ivy Chimneys Playground (2015)

Other playground issues to consider

• Wetpour surfacing is very expensive. While it is possible to use grass and matting for some equipment, certain equipment such as swings, large multiplay units, etc require a stronger base.

• There are lots of 'add on' pieces that can be introduced to the playgrounds to add interest at a reasonable price. I would recommend these are explored and included in each playground as it is refurbished.

• Outdoor adult exercise equipment is proving popular and Council should consider including two or three pieces to the first playground to provide something for adults and older children and test their popularity as we roll out the refurbishment programme. If popular, it might be sensible to introduce two or three different pieces of equipment as we develop each site, depending on costings and funding.

• Council may wish to send a letter to each local school inviting them to comment on anything they would like to see included in the playgrounds, with a deadline, which can be considered during each playground's refurbishment

Conclusion and recommendation

The Frampton Road playground is most in need of refurbishment and should be first on the list for attention. The Town Clerk should invite tenders for the playground and present these to Council for consideration. More detailed works should then be discussed by the Three-Year Plan Working Group or a small working party.