



# Leigh-on-Sea Town Council

67 Elm Road, Leigh-on-Sea, Essex SS9 1SP - Tel: 01702 716288  
[leighcouncil@btconnect.com](mailto:leighcouncil@btconnect.com)      [www.essexinfo.net/leigh-on-sea](http://www.essexinfo.net/leigh-on-sea)

Chairman: Cllr Pat Holden  
Vice Chairman: Cllr Carole Mulroney  
Town Clerk: Paul Beckerson



MINUTES OF A MEETING OF THE FINANCE AND GENERAL PURPOSES COMMITTEE HELD AT 8.00 PM ON TUESDAY 1<sup>st</sup> MARCH 2011 AT THE COUNCIL OFFICES, 67 ELM ROAD, LEIGH-ON-SEA

Present: Cllrs Donald Fraser (Chairman), Bill Abbott (from min 149), Margaret Cotgrove, Hilary Davison, Mike Dolby, Peter Dolby, Jerry Holden, Pat Holden and Carole Mulroney

Also in attendance: Cllr Paul Lawrence and Paul Beckerson (Town Clerk)

***The meeting opened at 8.01pm***

145. CHAIRMANS OPENING REMARKS  
The Chairman welcomed members to the meeting.
146. APOLOGIES FOR ABSENCE  
Cllrs Caroline Parker and Jean Rowswell
147. DECLARATION OF MEMBERS' INTERESTS  
None
148. APPROVAL OF MINUTES OF PREVIOUS MEETING  
The minutes of the meeting of 1<sup>st</sup> February 2011 were approved and signed as a correct record.

## **GENERAL PURPOSES**

149. LICENSING SUB-COMMITTEE OF THE 1<sup>st</sup> March 2011

Members were given a verbal report on the meeting earlier that evening and that the sub-committee was raising no objection to the Oasis Flowers application subject to the off sales being an adjunct of the flower sales.

150. EALC LARGER COUNCILS FORUM 17<sup>th</sup> February 2011

The Committee were given a verbal report of the meeting. The main speaker was Sam Shippen Chairman of the Institute of Local Council Managers. She gave information on the work of the Institute and the differing categories of membership. She also encouraged Councillors to become members as well as Clerks.

There was some debate over whether Councils should fund Clerks membership of the Institute; in response to a question she said that most Councils paid the fee recognising that the Clerks membership of the Institute assisted in the work of the Council.

151. BUSINESS & RATEPAYERS FORUM 2<sup>nd</sup> February 2011 (Appendix 1)

Cllr Margaret Cotgrove gave a brief update on the meeting; the minutes of the meeting are attached as appendix 1. Members expressed concern over SBC's medium term aspirations for the Leigh Community Centre, Town Council Office and the Police Station which is locally listed.

The Town Clerk was to investigate the possibility of getting the Police Station nationally listed in order to protect an important part of Leigh's heritage (formerly Leigh-on-Sea Town Hall).

152. ADDITIONAL LIGHTING COLUMNS TO THE SKATE PARK (Appendix 2)

Members were updated on the failure of the time clock costing attached. The committee was informed that to date no revised costings were available for energy efficient flood lights. The committee requested additional work to prevent surge damage and photo cells to prevent the lights being on during daylight hours.

After some discussion the committee gave authority to the Town Clerk, Chairman F&GP, Chairman of Council and the Chairman of the Youth Facility WP to agree the revised estimate if within 115% of the agreed estimate. In the event a revised estimate was not forthcoming it was agreed that the original estimate is accepted.

153. PLANNING COMMITTEE MEETING DATES

Because of the election on the 5<sup>th</sup> May it will be necessary to change the dates of the Planning meetings in May to be held a week later on Tuesdays 17<sup>th</sup> and 31<sup>st</sup> of May.

The committee **RECOMMENDED that the calendar of meetings is changed to reflect the revised dates.**

154. SKATE PARK DOG BIN (Request from Skate Park Officer)

The need for a dog bin in this area was discussed. It was suggested that the underused dog bin situated in the adjacent field be relocated.

The committee **RESOLVED that SBC is requested to move the dog bin from its present position to the sea wall at the south end of the car park opposite the Skate Park.**

155. NOTICEBOARDS – REPLACEMENT OF PIN BOARDS

The existing boards had become hard and it was difficult to affix notices to them. Cllr Pat Holden had obtained estimates to replace them. It would take two sheets of 6mm composite board at a cost of £31.30 or 9mm board at £61.60.

The committee **RECOMMENDED that up to £100 from the publicity budget be allowed to enable the replacement of the boards.**

156. REPLACEMENT OF EVENT STAGING PLATFORMS

The existing chipboard platforms had deteriorated to such extent that they needed replacing. Cllr Pat Holden had obtained prices for replacements. It was suggested that shuttering ply would be suitable for the job with a filling strip to ensure the board was flush with the frame.

The committee **RECOMMENDED that up to £100 from the contingency budget be set aside for this purpose.**

157. PREMISES WP MEETING – REDECORATION OF OFFICE BUILDING

The meeting **RESOLVED that a meeting of the Premises WP is called to consider the external redecoration of the Office premises.**

158. APPOINTMENT OF PANEL FOR THE TOWN CLERK'S APPRAISAL

The committee **RECOMMENDED that the panel comprise the Council Chairman, Vice Chairman and the Chairman of the Personnel Sub-Committee.**

159. ARRANGEMENTS FOR ANNUAL TOWN ELECTORS MEETING

Cllr Hilary Davison updated members on the meeting at Belfairs School with Jan Andrews and the Media Technician Chris Izod. Positioning of the PA and Projection equipment was agreed together with revisions to the loop presentation. A laptop operated by the staff will be positioned on the

speaker's rostrum to enable speakers to see which slide is being presented without the need to turn round.

160. NALC COUNCILLOR'S COURSE IN BILLERICAY

Councillor Donald Fraser's attendance was approved by the committee. The cost of £70 will be taken from the training budget.

161. GENERAL PURPOSES BUDGET

It was agreed that the Skate Park Lighting Budget will not be included in the budget list but would appear below it.

General Purposes Budget Report 1854/FGP was noted (Appendix 3).

### FINANCE

162. REFERENCES FROM OTHER COMMITTEES

There were none.

163. APPOINTMENT OF INTERNAL AUDITOR – Report 1857/FGP (Appendix 4)

Members discussed the two proposals in front of them considering the different approaches to the audit in both cases.

The committee **RECOMMENDED that Auditing Solutions Ltd is appointed as the Town Council's Internal Auditor for a maximum fee of £925 per annum.**

164. APPOINTMENT OF ADDITIONAL BANK SIGNATORIES

Because some of the existing bank signatories are not re-standing at the next election it was considered prudent to appoint some additional members.

The committee **RECOMMENDED that Cllrs Pat Holden, Mike Dolby and Margaret Cotgrove are made signatories.**

165. OFFICE AND COMMITTEE BUDGETS

Office Budget Report 1855/FGP 23<sup>rd</sup> February 2011 was **noted.** (Appendix 5)

Committee Income and Expenditure Report 1853/FGP 23<sup>rd</sup> February 2011 was **noted.** (Appendix 6)

166. INCOME AND EXPENDITURE SINCE THE LAST MEETING

Report 1851/I&E attached is **recommended** for approval. (Appendix 7)

167. BANK ACCOUNT BALANCES as at 23<sup>rd</sup> February 2011

HSBC Current A/c	£71,086.15
HSBC Community Savings A/c	£115,095.33
<b>Noted</b>	

***The meeting closed at 9.21pm***

**SOUTHEND-ON-SEA BOROUGH COUNCIL**

**Meeting of Business Ratepayers Consultative Forum**

**Date: Wednesday, 2nd February, 2011**

**Place: Civic Suite, Civic Centre, Southend-on-Sea**

**Present:** Councillor Holdcroft (Chairman)  
Councillors Lamb, Moring, Waite, Cox, Flewitt, Robertson, Hadley and Jarvis

**In Attendance:** R Tinlin (Chief Executive), J Chesterton (Head of Finance and Resources),  
S Holland (Corporate Director Support Services), A Lewis (Corporate Director Enterprise, Tourism and the Environment) and R Harris (Committee Officer)

Leigh Town Council  
Councillors Cotgrove and Rowswell

Residents' Associations  
West Leigh Residents Association - Mr E Cornish and Mr L Sawyer -  
Mantague Court Residents' Association - Mr R Stuck  
Chalkwell Ward Residents Association - Mrs L Courtenay

Federation of Small Businesses  
Mrs J Poet

Chamber of Commerce  
Mrs J Lambert and Mr R Fisher

**Start/End Time:** 18.30/20.00

\*\*\*\* **Part I**

**1 Apologies and substitutions.**

Apologies were received from Mr Paul Beckerson (Leigh Town Council) and the representatives from the taxi drivers/car hire drivers.

**2 Declarations of interest.**

There were no declarations of interest at this meeting.

**3 Minutes of the Meeting held on Wednesday, 3rd February, 2010**

Resolved:

The minutes of the meeting held on 3rd February 2011 were noted.

**4 2011/12 Council Tax - Consideration of Budget Report and Questions**

The representatives from outside organisations had been sent the following documents prior to the meeting:

- (a) Draft General Fund Revenue Budget 2011/12
- (b) Draft Fees and Charges 2011/12
- (c) Draft Housing Revenue Account Budget 2011/12 and Rent Rating
- (d) Draft Capital Programme 2011/12 to 2014/15.

The Chairman briefly outlined the budget process and that the budget proposals are being scrutinised by the 3 Scrutiny Committees and through this meeting as well. The Cabinet will reflect on the feedback at its meeting on 1st March 2011 and may choose to make variations. The budget and council tax will be finally agreed by the Full Council at its meeting on 3rd March 2011.

Representatives attending the meeting had submitted questions prior to the meeting, and these were responded to verbally at the meeting.

#### **4.1 Questions from Leigh Town Council**

##### Question 1:

To query the long term future of the Community Centre once the Adult Education element has relocated to the Belfairs Campus.

##### Answer from Cllr Holdcroft:

Southend Borough Council is extremely pleased to see the delivery of the new school at Belfairs due to open in September 2011 which will include the relocation of the Adult Education College services currently delivered from the Community Centre in Leigh.

The vacation of these premises offers an opportunity for the Council to look at the wider site, including the youth centre and the police station to deliver regeneration of this area and this is something that will be looked at in the medium term.

##### Question 2:

To examine the budget proposals to be made by SBC and the likely effect on services to Leigh.

##### Answer from Cllr Holdcroft:

There are no specific targeted Leigh reductions. The full budget proposals for the Council's draft 2011/12 budget were made publicly available on the Council's internet site from the evening of 18th January and were put before Cabinet on 26th January. These proposals will be scrutinised by the three Scrutiny Committees in week commencing 31st January where questions on the impact of services across the Borough will be explored.

##### Question 3:

To question SBC's commitment to Connexions and its future funding.

##### Answer from Cllr Hadley:

SBC is committed to keeping Connexions open, unlike some other local authorities and in light of the budget constraints it is proposed to create a new Integrated Youth Support Service (IYSS) through combining the existing Youth Offending Service with the Youth and Connexions Service, reducing management and infrastructure costs

and targeting the provision to those young people most in need of our support, whilst continuing to offer a universal service – partially recharged to schools and through an expanded volunteer base in universal settings.

Question 4:

To raise the issue of launch fees at Two Tree Island as this had been raised at previous LFE meeting.

Answer from Cllr Lamb:

In the last year Two Tree Island was manned most days throughout the summer season. The only days we couldn't send anyone there was when the regular Inspector (Iain Peel) was on rest days or leave and we had no-one available to cover.

£4024.00 collected in casual launching fees (daily), and £2990.00 income has been received from the sale of 23 annual launching passes.

SBC has already removed the charging for launching canoes from the Fees and Charges for 2011/12. It does not propose to remove the charging for small boats from the Fees and Charges for 2011/12 for any users unless those users already pay a mooring charge for motor boats, yachts or vessel that attracts a mooring charge and need to launch a small boat to access their vessel.

**4.2 Questions from Mr. Stuck, Montague Court Residents Association**

Question 1:

Update and projected costs for proposed works to Pier Head.

Answer from Cllr Lamb:

The projected costs for the Pier Head works are £3m

The Pier Head development is formed of two components, the Pier strengthening & enabling works and the provision of the Cultural facility.

To date the Pier enabling works which include strengthening parts of the Pier's 100 year old sub-structure has commenced. The works have been designed, planning permission has been gained and contracts for the strengthening works have been let.

Work on the provision of the Cultural Centre is well advanced. The design phase of the building has been completed and discussions with English Heritage and English Nature are taking place to ensure that the proposed building will meet with English Heritages approval given that the Pier is a listed structure. The methodology for the construction process has been tested with English Nature to ensure that birds and sea life will not be disturbed by the works.

It is anticipated that the planning application for the main building will be submitted in February. Tenders have been sought for the construction works on the main building and contracts are ready to be awarded.

Question 2:

Update on grants (payable) for home improvements.

Answer from Cllr Waite:

The council has allocated £1,056,000 for Disabled facilities grants for 2011/12 and will continue to process current enquiries for loans, and exceptionally grants, for repairs and improvements to the homes of financially vulnerable owner occupiers (those in receipt of specified benefits or in receipt of disability benefits or allowances).

Dedicated funding under the sub-regional Warm & Healthy Homes Partnership is rolling over to allow payments specifically of previously committed loans and Energy Grants under that partnership after 1 April 2011, but the Council is waiting for confirmation from central government as to how much will be available

Question 3:

Cliff slip museum projected costs to SBC?

Answer from Cllr Jarvis:

Preparations for the New Southend Museum Project are close to the completion of RIBA design Stage D in readiness for submission of a detailed planning application.

The finalised cost plan for the New Museum Scheme (separate from the currently approved cliff slip restoration scheme) is not fully completed however the project costs are anticipated to be £35 million for the Museum and the Car Park element £11 million, subject to the cost consultants confirmation.

This is not the projected cost to SBC but the funding required to deliver the Museum which is intended to be sought through fund raising, public and private external funds as well as possible but yet unspecified support from the Council before the scheme is commenced.

Mr Fisher asked whether the Cliffs were stable. Mr Lewis clarified that they were stable but there was small degrees of movement and the cliffs continue to be monitored and there was a significant amount of work examining the geographic strata of the cliffs. Monitoring will continue and if there appeared to be a significant movement in the cliffs action would be taken.

**4.3 Question from Mr. Leslie Sawyer Chairman West Leigh Residents Association**

The increasing cost of repairing pedestrian pavements and kerbs and grass verges which are damaged by irresponsible and or illegal driving and parking (a practice which is becoming increasingly common) are borne by the local council (indirectly the local ratepayers) Surely the sensible method would be for the perpetrator to cover the cost of such repairs. Properties without adequate dropped kerb facilities often drive across grass verges and un-reinforced pathways therefore rather than as is current practice of sending someone from the council to mark with an orange paint the site of a future potential bollard to stop such driving it must be more appropriate and economic to advise the owner/occupier that if this practice continues then the council will install a dropped kerb and the cost of such will be added to the council tax of the relevant property. Let the persons responsible be the persons who pay for the remedy. Could we please have an update re: the repeal of the Essex Act which we are led to believe may help to solve this growing problem.

Answer from Cllr Flewitt:

The powers that are suggested in the question are not available to highways

authorities. To address with this issue we are using new powers under the Traffic Management Act, which enables the Council to make verge or footway parking illegal in zones identified by regular signs.

This approach will improve upon the current Essex Act situation which is clearly ineffective. The new approach was accepted by the Council's Cabinet on 11th January 2011, in a report on improving Civil Parking Enforcement in the borough. The new powers will be backed up with enforcement using the new CCTV car for the following:

- Enforcement around schools, on cycle ways, box junctions and other classified roads;
- To allow the carriageway to function as a highway first and as a parking resource second; and
- Protection of highway verges and footways.

Service of Penalty Charge Notices (PCNs) will also now be permissible by post, rather than a Civil Enforcement Officer physically having to affix the PCN to the windscreen.

It is hoped that clear enforcement and penalties for damage / illegal parking will deter drivers from irresponsible and illegal parking across the town.

Mr Lewis also encouraged members of the public to report any vehicles that were parking illegally on grass verges, double yellow lines, etc. The number to contact is 01702 214 987.

#### **4.4 Questions from Essex Chambers of Commerce**

##### Question 1:

The Pay on Exit Car Park under the new college accommodation block on London Road is now open. Does the Council have any plans for further Pay on Exit Car parks? If so which ones are they and what is the timetable for implementation and opening?

##### Answer from Cllr Flewitt:

Any additional pay on exit car parks will be implemented as part of the Council's car park strategy. There are no current plans to convert existing car parks to pay on exit.

##### Question 2:

The various "Better Southend" capital construction projects around Southend have caused major amounts of disruption and loss of trade to many local businesses. With all these projects due to be completed in a few weeks time what amount of resources have been "ringfenced" in the coming year to promote Southend as being "Open for Business again"?

##### Answer from Cllr Lamb

The Better Southend programme has been designed to deliver major Public Realm and Highway improvements and at the same time make sure that Southend remains open for business.

2011 is hugely important for Southend as a visitor destination with the completion of the City Beach scheme. The promotion of Southend in 2011 will focus around the launch of City Beach, particularly at the beginning of the season. Indeed, some activity



has already been carried out utilising 2010 resources.

To support and promote the considerable investment in City Beach for example, the Council is undertaking a series of marketing and PR activities which will raise both short and long term awareness of Southend as a tourist destination and this will be funded from the Council's tourism budget as there are no 'ring fenced' funds to promote the Better Southend schemes per se.

These activities include;

- PR activity with consumer and trade media
- Journalist visits
- Educational / familiarisation trips for Group Operators
- E-marketing

In addition to this Council staff have already attended a number of travel trade events where they have been talking to operators about the events programme in Southend. The main one of these is Excursions where our team, working in conjunction with Adventure Island, has presented Southend to over 100 group organisers and coach operators.

As part of our promotional campaigns we have some scheduled communications in Coach Monthly magazine highlighting the new Southend seafront offer and also the chief executive of the Coach Tourism Council is meeting our enterprise & tourism team next month.

Southend is a board member of Visit Essex and was instrumental in choosing the new PR agency recently appointed. Through this group a seaside theme is being developed which will heavily feature Southend and the improved visitor offer now available.

In March to celebrate British Tourism Week there is a national Party on the Pier promotion and Southend is playing a key role where regional and national media will have the opportunity to showcase the Southend offer.

The Council has worked closely with partners such as Adventure Island over the last year to ensure that the wider offer is presented as part of an overall package, for example their leaflet this year promotes the short break offer available in Southend helping potential visitors choose a longer stay.

The Council has also been working closely with a new attraction for the seafront due to open in July on the pier bowling alley site. This new attraction will have three performances a day for a potential audience of 500 at each show bringing new audiences to the seafront. There is a marketing budget of £90k to bring new visitors to the area in 2011 which will complement the council's tourism messages and link up joint packages.

### Question 3:

The Millennium Clock at the top of the High Street and the Lifelines public art at the bottom of the High Street are both in a state of disrepair and have been so for some considerable time. Has the Council set aside any resources and a timetable for these items to be repaired?

Answer from Cllr Jarvis:

The Council has set aside £5000 to relocate the Millennium Clock.

With regard to the Lifelines sculpture it has been recognised that there have been issues regarding the sculpture's current location and maintenance, and the piece has not worked well for some time, due to a series of accidents and vandal attacks. There is some funding in the current financial year to remove the artwork from its existing position, and we are in discussions with the artists and the Arts Council England to consider a possible relocation. It is our intention therefore to consider moving the sculpture and storing it pending a suitable relocation site.

Question 4:

Given the issues of 3 above what provision has the Council made to ensure that the "active" elements of the City Beach project, such as the lighting columns and fountain, do not suffer a similar fate and are maintained in a fully operational state?

Answer from Cllr Moring:

On the Lighting masts we currently have the standard procedures in place, namely one year's warranty and maintenance and a 12 year latent defects period. In addition we have a further 5 year warranty on the LED lights from Phillips that includes installation.

On the fountain, the same applies in terms of the first year and overall 12 year latent defects. The costs paid to the contractor in the contract does include for staff training which would cover the basic weekly and monthly tasks of chlorination etc. The system which is being installed is standard to those used in other public fountains and our swimming pools. It is proposed that the maintenance regime will be added to our swimming pools maintenance contract. Our normal contractors will be requested to reflect the new arrangements.

Question 5:

With the Olympics only 18 months away in time and about thirty miles away in distance what additional resources have the Council "ringfenced" for the advertising and promotion of Southend as a destination for visitors to the Olympics?

Answer from Cllr Jarvis:

Promoting Southend in 2012 will have the Olympics as its integral theme and the tourism budget for the promotion of Southend in 2012, (and to an extent 2011 because of test events in the vicinity), will be focused on the promotion of Southend as a destination for visitors to the Olympics.

Through the events programme, a diverse range of festivals have been delivered over the last two years to help capture interest in pre-games training camps and ensure that influential domestic audiences are already familiar with the Southend offer - this in part helps to ensure that as the closest seaside resort to Olympics Southend maintains a high profile.

Partnership work with the tourism body Visit Essex will continue in both 2011 and 2012 to help position Southend and the wider county as the place to experience a real taste of England as part of the 2012 visit. This is one key marketing theme that will run during both these years and is part of our ongoing support to the tourism economy.

The Council commits funding to this partnership and it will deliver tangible value for the investment made through marketing material, PR coverage and press visits.

The Council is also working with various partners to ensure the benefits of the Hadleigh Park mountain biking event are realised for Southend. The team, at various levels, is helping facilitate the test event this year, which along with 2012 itself should help fill Southend accommodation.

In conjunction with the County Council there is a bid for European funding to deliver a welcome to the area that ensures domestic and overseas visitors receive an experience that will lead them to further and longer visits. There is also advertising space being negotiated at Stratford station and Stansted Airport that encourage visits to the area which we will be involved with.

Question 6:

The Chamber of Commerce both locally and nationally recognises the need to stimulate job creation within the private sector to counter the current unemployment trends which will only be exacerbated by job losses within the public sector. What initiatives will the Council be bringing forward for 2011/12 to assist in this regard including those relating to attracting inward investment?

Answer from Cllr Lamb:

Job Seeker's Allowance claimants over the last 12 months have actually been falling. The council's enterprise team has a good track record of engaging with employers, training providers and other agencies to help make a positive environment for growth – recent examples include a partnership with the Chamber of Commerce called Business Boosters, aimed at helping fledgling companies to ride out those early years, crucial to business survival. Other work funded by the council to help businesses includes supporting the Networking on Sea initiative also delivered by the Chamber of Commerce.

The Council would wish to continue this work in 2012 and is currently discussing options with the Chamber of Commerce

Following the production of the Local Economic Assessment, endorsed by Cabinet at its January meeting, and business surveys undertaken during 2010, the Council's Enterprise and Innovation team has developed an action plan to deliver high quality promotional material targeting key sectors that can develop inward investment opportunities.

Work is already taking place with retail groups such as the Town Centre Partnership to help target the right investment companies.

Over the last few years the Council has been instrumental in attracting external funding to support business incubators where this entrepreneurial spirit can be developed into new businesses e.g. the Seedbed Centre, YMCA social enterprise and the BEST centre at Southend Adult Community College.

Question 7:

There is unfortunately one remaining blight on the Pier Hill project in regard to a ground floor retail unit adjacent that has been unoccupied since the project was

completed. There have been several indications over the past few years that the matter is being resolved. Can you please provide a definitive update?

Answer from Cllr Moring:

The physical works to the premises and the electricity supply have now been completed. Water and gas supplies are going in shortly, but will not delay tenants from fitting out the premises subject to the potential tenant, the premises should be open for the 2011 season.

Question 8:

The private sector has over the years had to adapt to ever changing business practices driven by the need to remain competitive and profitable. We would be interested to learn if there are to be any significant changes within the Council for example in the sharing of the provision of services with other local councils.

Answer from Cllr Moring:

The Council works together with other councils and is exploring other options actively. We work in partnership with the other Essex local authorities on HR and legal matters and we are a partner with Essex County Council on a new PFI waste disposal contract. We share internal audit and a land charges manager with Castle Point and are talking to Thurrock about sharing a procurement manager. Basildon are buying into our new telephony and we are about to share trading standard teams with Essex County Council. These are just examples but demonstrate Southend Borough Council's commitment to explore all options of service delivery to ensure that we provide value for money for our residents and taxpayers.

Question 9:

Have you any thoughts that you would like to share with us in regard to the implication of localism and big society on the business sector?

Answer from Cllr Holdcroft:

Big Society is referred to by the government as a call to action. It is about giving people freedom to take greater responsibility and control of how local services are developed and provided. The localism bill provides a mechanism to challenge the way local services are currently provided. How the issue develops in any particular town or city should be flexible and responsive to the particular needs and the aspirations of the area in question.

The Council has been active in Big Society before it has been badged as 'Big Society'.

In recent decades we have seen increasing dependence on the state. This policy is an acknowledgement that this has gone to far and to start to encourage residents to take personal responsibility for the communities in which they live. We already have many volunteers in Southend and the challenge is to remove the barriers to extending this further and communicating to others that to make a contribution brings benefits to both the individual and the community.

Question 10:

How much has the Council factored in receipts from the new Housing Bonus that

replaces a Housing Grant? (The new Bonus is payable on completions of new homes, thus a spur to delivery, rather than just plans).

Answer from Cllr Waite:

The New Homes Bonus provides an incentive for Councils to encourage residential development in their areas. Grant will be payable to Councils based on the year to year increase in their tax base, the amount of grant is likely to be payable for six years and should commence from 1 April 2011. However, the consultation on the calculation of the bonus only closed on 24 December and no firm date has been given by DCLG for confirming the details of the scheme. Whilst such uncertainty exists over the calculation and the amounts payable it is not prudent to build this income into our medium term financial strategies.

Mr R Tinlin emphasised that the new Housing Bonus Grant was not new money from the Government and was a top-sliced grant from all local authorities in the Country and is related to local authorities increasing the building quota in their areas in order to attract the new Housing Bonus.



Rochehall Wc  
Purdeys Industrial Estate  
Rochford  
Essex SS4 1LJ  
Tel 01702 543291  
Fax 01702 546911  
mail@mcdonaldhighways.co.uk

Quote: Leigh Council Skate Park Electrical Works Visit 2

02.03.11

Dear Mr Beckerson

It is my pleasure to offer the following quote to supply and install

1no visit site and reset RCD and time-clock.

1no install new time clock control in the existing Feeder Pillar and terminate existing cable to bring 1no floodlight into lighting.

These works will be carried out for a total of £155.00 +VAT.

If you have any questions regarding the above information, please do not hesitate to contact me.

Regards,

Pete Marsh  
Electrical Supervisor  
McDonald Highway Services Ltd

**Finance & General Purposes Committee Budget 2010/11**

Heading	B/F 2009/10	Budget		Spent to Date	Balance	% Spent
		Income	Expenditure			
Crime Prevention		0	0	0.00	0	
Schools		0	0	50.00	-50	
Community Affairs		0	1,000	90.18	910	9
Premises		0	1,000	839.79	160	84
Elections		0	0	0.00	0	
Legal Costs		0	500	0.00	500	0
Annual Town Meeting		0	500	556.02	-56	111
Publicity		0	1,000	489.50	511	49
Youth Facility		0	4,000	2,556.63	1,443	64
Skate Park Lighting	20,000			2,075.00	17,925	
Donations		0	0	0.00		
<b>Totals</b>		<b>0</b>	<b>8,000</b>	<b>6,657.12</b>	<b>1,343</b>	<b>83</b>
Nett cost			8,000			

Skate Park

2,556.63

Various

**140.18**



# Leigh-on-Sea Town Council

67 Elm Road, Leigh-on-Sea, Essex SS9 1SP - Tel: 01702 716288  
[leighcouncil@btconnect.com](mailto:leighcouncil@btconnect.com)      [www.essexinfo.net/leigh-on-sea](http://www.essexinfo.net/leigh-on-sea)



Chairman: Cllr Pat Holden  
Vice Chairman: Cllr Carole Mulroney  
Town Clerk: Paul Beckerson

Report 1857/FGP

## Appointment of Internal Auditors 01-03-11

F&GP requested a review of our Internal Auditor; expressions of interest were asked from four people on the EALC list of auditors. We have received two expressions of interest one from our existing supplier and one from Auditing Solutions Ltd who I have had previous experience of. I asked for a programme of work to be undertaken and attach examples from both, these are attached to the report.

I have also asked for costings:

Heelis and Lodge 2 days work                      £295.00

Auditing Solutions Ltd                                      £370.00 per day

A maximum fee of £925 would apply for the first year reducing accordingly in subsequent years. This fee is inclusive with no extra costs and covers work for the entire year.

Heelis and Lodge are obviously lower in cost but examining the scope of work undertaken and the reports produced for the Council Auditing Solutions give a more complete and comprehensive service.



# HEELIS&LODGE

## Local Council Services • Internal Audit

[www.heelisandlodge.co.uk](http://www.heelisandlodge.co.uk)

### Scope of Internal Audit work for Parish and Town Councils

Checking on and reporting to the Council on the adequacy of systems of control. Making recommendations where required.

<b>Proper book-keeping</b>	Receipts and payments books or computer records, regular reconciliation of books and bank statements. Supporting vouchers, invoices and receipts
<b>Financial regulations</b>	Standing Orders and Financial Standing Orders Tenders Appropriate payment controls including acting within the legal framework with reference to council minutes Identifying VAT payments and reclamation Cheque books, paying in books and other relevant documents
<b>Risk Assessment</b>	Appropriate procedures in place for the activities of the council
<b>Budgetary controls</b>	Verifying the budgetary process with reference to council minutes and supporting documents
<b>Income controls</b>	Precept and other income (where applicable), including credit control mechanisms
<b>Petty Cash</b>	Associated books and established system in place
<b>Payroll controls</b>	PAYE and NIC in place where necessary. Compliance with Inland Revenue procedures Records relating to contracts of employment
<b>Asset control</b>	Inspection of asset register and checks on existence of assets Cross checking on insurance cover and deeds (where applicable)
<b>Bank Reconciliation</b>	Regularly completed and cash books reconcile with bank statements
<b>Year-end procedures</b>	Appropriate accounting procedures are used and can be followed through from working papers to final documents Verifying sample payments and income Checking creditors and debtors where appropriate.

### **Independence and Competence**

The Audit Commission expects the function of Internal Auditor to be undertaken by a competent person who does not have any direct involvement in the Council's financial affairs, similar to that of an Independent Examiner appointed by a charity. (see paragraph 45 of 'A new approach to Local Council Audit', produced and published by the Audit Commission).

Both of the partners are Local Authority Financial Officers and qualified to Diploma level in Local Policy with over 16 years experience, and are considered by both the Audit Commission and the Charity Commission, to fulfil the criteria relating to independence and competency tests, to act as Independent Internal auditors to Town and Parish councils.

# AUDITING SOLUTIONS LTD

Mr. P Beckerson  
Town Clerk  
Leigh on Sea Town Council  
67 Elm Rd  
Leigh on Sea  
Essex  
SS9 1SP

14<sup>th</sup> February 2011

Dear Paul

## **Provision of Internal Audit services**

I trust that you have now settled into your new role. Many thanks for your enquiry about the provision of internal audit services to the Council and the information provided. I am pleased to confirm that we are able to provide an internal audit service to the Council and set out in the following paragraphs detail of our quote based on the information provided.

By way of background information for the Council, I am the owner and director of this company, which was established to meet the requirements of the revised audit arrangements introduced with effect from the financial year beginning 1<sup>st</sup> April 2001. I have 35 years experience in the external audit of public sector bodies, the first 22 being spent on the audit of National Health Service clients, apart from a three-year break as Chief Internal Auditor of the Hong Kong Urban Council in the mid 70s. Following the NHS reforms in 1990, I worked for the District Audit Service as an Audit Manager with responsibility for both Local Government District Councils and NHS bodies in Wiltshire, including management responsibility for all the parish and town councils in the last three years prior to the establishment of this company in 2002. We also employ contractors to assist with the workload, details of their experience and qualifications may be found on our website (we have recently appointed one new contractor, the former Town Clerk of Keynsham and are currently in the process of recruiting two further contractors: all three have previous audit experience and bring a wide range of skills and abilities to our team and will further improve the service we are able to provide to our clients.

The company was established to provide an effective and efficient service to all councils across England and Wales from the very small parish meeting to the larger original “41 group” of Best Value councils, primarily in response to the new audit arrangements, but also to give elected members and the electorate the same high degree of assurance that was provided under the previous arrangements.

For this reason, we have deliberately set out to provide a high quality service to Councils. On completion of each audit visit, the Council will generally receive a detailed report identifying clearly the work undertaken during the review, any areas where we may perceive there to be a need for improved controls and also the dissemination of best practice gleaned from other clients across the country. We see it as our role not purely to sign off the Annual Return, but to provide the Council with a balanced service aimed at assisting the implementation of new legislation and ensuring that the Council is able to function in the most cost effective and efficient way possible.

We believe strongly that for internal audit to be effective, it must be preventative rather than historical and therefore, for councils the size of Leigh on Sea, we would generally undertake an interim as well as a final visit. On the basis of the information that you provided I would anticipate that, in a normal year, an internal audit requirement of two days would be required. However, in order that we may gain a full understanding of the manner in which the Council functions and to assist in the assessment of financial control systems, I would suggest that up to an additional half-day be allowed for in the first year, although we will obviously

endeavour to keep the time spent and resultant costs to a minimum consistent with the complexities of the records maintained.

Our current daily fee is £370 plus VAT and is subject to review each April in the light of movements in the RPI over the preceding year. On the basis of our estimated coverage requirement, a maximum fee of £925 plus VAT would apply for the first year (at current prices), reducing accordingly in subsequent years. This fee is inclusive with no hidden extras such as mileage charges. Additionally, we are available to offer advice and guidance throughout the year and, unless any excessive additional information is sought or extensive research and / or additional work is required, the above fee covers the full year. I should also point out that we have full indemnity insurance cover.

As discussed, I would suggest that, based on the above, and should we be appointed, we undertake a one and a half day visit as soon as is practicable in March with a final day once the Statement of Accounts for the year is prepared and the Annual Return is ready to be signed. Ideally, we would tie a visit to you in with visits to other councils in the area.

Should you wish to discuss the content of this quote, please do not hesitate to contact me. I have forwarded, by e-mail, a copy of a specimen report on another similarly sized council, together with our standard annual work programme, which is tailored to meet the specific requirements of each client, for your members' perusal.

I also enclose two copies of our standard Letter of Engagement for the Council and, should the members determine to appoint us as your internal auditors, would appreciate your signing and returning one copy to me.

I look forward to hearing from you and trust that we may be of service to the Council: should you require references, we will be pleased to provide you with relevant contact details. If our appointment is agreed by members, might I ask that you contact our office manager "Sarah Tyler" on the number below to discuss and arrange mutually convenient dates for the first visit?

Yours sincerely

Stuart J Pollard  
**Director**

**Internal Audit programme: 2010-11 Accounts**

**1. Checking that books of account have been properly kept throughout the year**

Programme	Commentary	Note ref.	Recommendation
1.1 Establish whether the cashbook is maintained on a bespoke accounting package, in manuscript or spreadsheet format. Review the procedure for and frequency of entering detail in the record.			
1.2 Does the ledger/cashbook include sufficient analysis to make preparation of the annual Accounts and Annual Return straightforward?			
1.3 Is VAT identified separately in the coding analysis / cashbook?			
1.4 Are grants under specific powers and S.137 payments identified separately in the coding analysis / cashbook?			
1.5 Verify that previous year closing balances are correctly brought forward?			
1.6 Where applicable, check the procedures in place for preparing and counter checking of journals.			
1.7 Test a sample of transactions throughout the year between the cashbook and bank statements and inter account transfers.			

**Leigh on Sea Town Council**

**Financial year**

**2010-11**

**Date**

**Set up by:** Stuart J Pollard

**Done by:**

**Reviewed by:**

1.8 Where accounting software is in use, check backup and restore procedures to ensure integrity of information.			
--	--	--	--

**Leigh on Sea Town Council**

**Financial year**

**2010-11**

**Date**

Set up by: Stuart J Pollard

Done by:

Reviewed by:

2. Review of Corporate Governance; Potential risks of Fraudulent Activity & Opportunities for obtaining improved VFM

Programme	Commentary	Note ref.	Recommendation
2.1 Has the Council prepared and adopted Standing Orders and Financial Regulations? (Obtain a copy)			
2.2 Establish whether the Council ( <b>larger councils only – say in xs of £100k budget</b> ) has prepared detailed procedural documentation for all financial procedures			
2.3 Review minutes for any salient financial or other issues that may affect the Council's future performance and financial stability.			
2.4 Review and assess the council's approach to corporate governance and assess adequacy for completion of the certificate at Part 2 of the Annual Return.			
2.5 Consider the potential for fraudulent or corrupt practice and identify any additional controls required to mitigate against such activity.			
2.6 Consider any areas where scope exists for improvements in service provision leading to the achievement of better VFM.			

**Leigh on Sea Town Council**

**Financial year**

**2010-11**

**Date**

Set up by: Stuart J Pollard

Done by:

Reviewed by:

3. Review of Payment Procedures; Approvals and Associated issues including VAT identification and recovery

Programme	Commentary	Note ref.	Recommendation
<p>3.1 Identify and document the Council's approach to the approval of expenditure (ordering and invoice certification) and release of moneys to traders. Where BACS and / or Direct Debits are used, ensure that appropriate authorisation procedures are in place over the release of moneys. Also ensure that appropriate maximum limits have been agreed with the bankers over individual and weekly / monthly transaction levels.</p>			
<p>3.2 Are payments supported by invoices /or other appropriate forms of supporting documentation, such as acknowledgements of receipt (grants, donations, etc. where no invoice is appropriate)?</p>			
<p>3.3 Ensure that, where an official ordering system is in place, an order has been raised for each item of goods or services provided (NB. This will be dependent on size of council).</p>			
<p>3.4 Ensure that the appropriate Cost Centre and Nominal Codes have been applied to payments in the test sample at 3.2 above.</p>			
<p>3.5 Ensure that the Council's SOs and FRs have been observed when obtaining tenders and quotes for supply of goods and services.</p>			



**Leigh on Sea Town Council**

**Financial year**

**2010-11**

**Date**

**Set up by:** Stuart J Pollard

**Done by:**

**Reviewed by:**

<p>3.6 Are all payments, including bank charges, direct debits, etc. formally recorded in the minutes identifying the cheque number (where appropriate), payee and amount (including VAT)?</p>			
<p>3.7 Is VAT correctly calculated and recorded in the financial ledger / cashbook? Ensure that VAT is recovered periodically and verify, as a minimum, the year-end reclaim to the underlying records.</p>			
<p>3.8 Prepare and update annually the analytical review spreadsheet of payments made in the year once the Accounts have been finalised.</p>			

**Leigh on Sea Town Council**

**Financial year**

**2010-11**

**Date**

Set up by: Stuart J Pollard

Done by:

Reviewed by:

## 4. Assessment and Management of Risks

Programme	Commentary	Note ref.	Recommendation
4.1 Determine whether or not the Council has developed a formally adopted Risk Management Strategy and obtain a copy of the document.			
4.2 Ensure that the Council undertakes an annual assessment of the risks (both financial and Health & Safety issues) that it may potentially face, also identifying the potential for the risks coming to fruition and, if they did, the financial outcome.			
4.3 Review the Council's insurance policy(ies) to ensure that adequate coverage has been obtained for all aspects and that all appropriate assets are adequately insured. (Guide lines: Employer's liability - £10m; Public Liability - £10m; Fidelity Guarantee – half year's precept + year-end balance)			

Set up by: Stuart J Pollard

Done by:

Reviewed by:

**5. Precept determination and budget control**

Programme	Commentary	Note ref.	Recommendation
5.1 Has the Council undertaken a budget determination exercise, which forms the basis of the annual precept request from the parent Council? Examine and assess its adequacy.			
5.2 Does the Council receive regular reports identifying the budget position throughout the year?			
5.3 Has the Council formally approved the establishment of specific reserves?			
5.4 Are the utilisation of reserves and the return of unused balances to the General Fund reported to the Council at regular intervals?			
5.5 Review year-end reserves and General Fund balances to ensure that they are both appropriate and are likely to be utilised.			
5.6 Review the year-end outturn and follow up any significant variances from the proposed detailed budget (NB: this may not apply to smaller councils).			

Set up by: Stuart J Pollard

Done by:

Reviewed by:

**6. Review of Income Control Systems**

Programme	Commentary	Note ref.	Recommendation
6.1 Establish the sources of income available to the Council and determine whether the Council has implemented any form of monitoring to ensure that income due is accounted for and recovered.			
6.2 Review income levels and compare with previous years. Where significant variances between years are identified, undertake more detailed testing, as per the attached schedules for each source of income where significant variances exist.			
6.3 Does the Council regularly review the level of fees and charges for its services? Are these comparable with neighbouring Councils?			
6.4 As and when each income stream is examined formally document the procedures and controls in place and test for compliance with those controls accordingly.			
6.4 In conjunction with 6.4 above, trace a sample of income from source documents such as hall and sports field booking diaries, undertaker's burial applications, etc. through Council receipts to the bank slips and statements.			

**Leigh on Sea Town Council**

**Financial year**

**2010-11**

**Date**

**Set up by:** Stuart J Pollard

**Done by:**

**Reviewed by:**

<p>6.5 Ensure that all receipts are banked promptly and that receipts clearly identify whether income is by way of cash or cheques. Ensure that the bank paying in slip reflects the correct analysis between cash and cheques and that no 'teeming and lading' has occurred.</p>			
<p>6.6 Check whether or not the Council has established whether it should be charging VAT for services provided and ensure that these are correctly entered in the relevant accounting records</p>			
<p>6.6 Review sales ledger detail for any long-standing uncleared debts and/ or unmatched receipts.</p>			
<p>6.7 Review detail on nominal accounts for any unusual entries or apparent areas where income due to the Council is not being received promptly or appropriately.</p>			

**7. Petty cash records**

Programme	Commentary	Note ref.	Recommendation
7.1 Establish whether the Council operates a petty cash account and assess the soundness of the control system.			
7.2 If it does, is it operated on an 'imprest' basis with regular reimbursement?			
7.3 Has the Council formally agreed the level of petty cash imprest to be held and do they review and approve reimbursements?			
7.4 Are all payments supported by a signed petty cash voucher and / or a trader's invoice/till receipt?			
7.5 Is VAT being identified in the petty cash records and recovered at regular intervals?			
7.6 Ensure that reimbursement cheques are correctly recorded in the petty cash records.			
7.7 Agree physical cash held to underlying records.			

Set up by: Stuart J Pollard

Done by:

Reviewed by:

**8. Salaries and wages**

Programme	Commentary	Note ref.	Recommendation
<p>8.1 Identify and document the Council's procedures in relation to the appointment of new personnel, processing of variable wages and other salary enhancements and processing of weekly / monthly payrolls. Ensure that appropriate controls are in place to verify the accuracy of net payments to staff and Tax / NI &amp; pension contributions to the relevant agencies. Where BACS is used, ensure that appropriate authorisation procedures are in place over the release of moneys, as at 3.1 above.</p>			
<p>8.2 Does the Council review salary levels annually and formally record approval of any variance in salary and allowances?</p>			
<p>8.2 Review employment contracts and ensure they are both current and identify the employee(s)' hours and annual salary/hourly rate of pay.</p>			
<p>8.3 Does the Council maintain formal payroll records and deduct tax and NI at source? (If not the Council should satisfy itself that the clerk/other employees are declaring their earnings to IR).</p>			
<p>8.4 Review and assess the adequacy of controls over the calculation of staff annual / monthly pay and release of funds.</p>			

**Set up by:** Stuart J Pollard

**Done by:**

**Reviewed by:**

<p>8.5 Check a sample of payslip details to supporting records/Council approved salary levels for both accuracy of amount paid and, where relevant, certification by an appropriate officer.</p>			
<p>8.6 Check payroll deductions to tax and NI tables using the current year's HMRC CD-Rom to ensure accuracy and that the correct tables are being applied.</p>			
<p>8.7 Ensure that pension contributions are being calculated appropriately in line with the revised LG scheme introduced on 1/4/08 ad with amended bandings applying from 1/4/09.</p>			
<p>8.8 Ensure that any additions to pay (overtime and allowances) have been properly approved by a senior officer and are correctly calculated.</p>			
<p>8.9 Verify the accuracy of payments made to individuals and external agencies in the month under review.</p>			
<p>8.10 Ensure that year-end returns have been completed accurately and in accordance with the required time scale for their lodgement with HMRC.</p>			



Set up by: Stuart J Pollard

Done by:

Reviewed by:

**9. Asset Registers**

Programme	Commentary	Note ref.	Recommendation
9.1 Establish whether the Council is maintaining an Asset Register and Inventory as required by the 1996 Accounts and Audit Regulations.			
9.2 Has the Council formally determined the level at which expenditure is to be capitalised? <i>(Rule of thumb – over £1,000 on individual items or a group of items such as computer hardware and software).</i>			
9.3 Does the Asset Register identify all assets and equipment owned by the Council, separately detailing capital assets and those of an inventory nature (i.e. those below the approved capitalisation threshold)?			
9.4 Ensure that the Asset Register corresponds with the Insurance schedule of assets (cf: 3.3 above).			

Set up by: Stuart J Pollard

Done by:

Reviewed by:

**10. Investments & Loans**

Programme	Commentary	Note ref.	Recommendation
10.1 Where investments are held, the Council should maintain a register of investments. Ensure that a register is being maintained and that the Council's Accounts accurately record the detail.			
10.2 Verify the value of investments held to prime documents and obtain copies for future reference.			
10.3 Ensure that the Council is receiving all dividends and interest due on investments and that detail is recorded in eth register of Investments.			
10.4 Ensure that any new loans acquired in the year have been subjected to the appropriate loan sanction approval procedures, review and obtain copies of the relevant documentation.			
10.5 Ensure that the balance of loans recorded in the Accounts/Annual Return is correct and that interest and capital repayments are correctly recorded in accordance with CIPFA guidance.			

**Leigh on Sea Town Council**

**Financial year**

**2010-11**

**Date**

**Set up by:** Stuart J Pollard

**Done by:**

**Reviewed by:**

10.6 Where the Council has issued loans to local bodies, review and obtain copies of the relevant agreements and ensure that appropriate guarantees have been obtained.			
---	--	--	--

Set up by: Stuart J Pollard

Done by:

Reviewed by:

**11. Bank reconciliations**

Programme	Commentary	Note ref.	Recommendation
11.1 Ensure that the Council has, as a minimum, carried out a reconciliation of the cashbook to the bank account(s) at the year-end.			
11.2 Review detail on a sample reconciliation(s) during the year and specifically that at the financial year-end: agree detail to both the cashbook and bank statements.			
11.3 Ensure that any 'out of date' cheques are being written back promptly in the cash book.			
11.4 Review the reconciliation for any other abnormal/balancing entries and verify their accuracy.			

## 12. Financial Statements

Programme	Commentary	Note ref.	Recommendation
12.1 Examine the Statements of Account to ensure that they are complete including: - for Council's with budgeted income between £200,000 & £1,000,000: • An Income & Expenditure Account • A Balance Sheet • A Supporting Statement NB: All Accounts should be in a standardised format as promoted by the NALC.			
12.2 Agree the Accounts to the cashbook/financial ledger, including adjustments for opening and closing debtors and creditors (where appropriate).			
12.3 Where appropriate, review the Council's arrangements for identifying year-end debtors and creditors and test the accuracy of those disclosed by reference to new year receipts and payments.			
12.4 Ensure that no debtors (or creditors) remain unpaid for an undue length of time and that the Council has appropriate debt recovery procedures.			
12.6 Agree the value of outstanding Loans recorded in the Balance Sheet and/or Supporting Statement to supporting documentation (PWLB or primary Council loan statements at 31 March).			
12.7 Ensure that the value of capital acquisitions recorded on the SR&PA or I&EA agrees with the increased value recorded on the Supporting Statement/Balance Sheet.			

**Leigh on Sea Town Council**

**Financial year**

**2010-11**

**Date**

**Set up by:** Stuart J Pollard

**Done by:**

**Reviewed by:**

12.8	Ensure that certified stock sheets support the value of any stocks recorded on the Balance Sheet.			
12.9	Where appropriate, ensure that retail/selling price control accounts are being prepared for all saleable stocks.			
12.10	Ensure that the upper limit for S.137 expenditure in the year has been correctly calculated and recorded in the Supporting Statement.			
12.11	Ensure that all appropriate expenditure has been identified as S.137 in the SR&PA/I&EA and Supporting Statement ( <i>The total of the detail in the latter should agree with the value recorded in the former</i> ).			
12.12	Ensure that all known Post Balance Sheet Events (PBSE) and Capital Commitments (where a contract has been signed at 31 March) are recorded in the Supporting Statement.			
12.13	Ensure that the Supporting Statement records all relevant detail in line with the NALC model(s) and Financial Reporting Standards dependent on the size of the Council's budgeted income.			
12.14	Ensure that the appropriate treatment has been applied to any charitable funds for which the Council acts as trustee (sole or custodial): NB. they should be excluded from the Annual return detail.			
12.14	Agree detail on the Annual Return to the Statement of Accounts.			

---

# **ABC Parish Council**

*Internal Audit Report 2\*\*\*-\*\**

---

*Stuart J Pollard*

*Auditing Solutions Ltd*

*Director*

## Background and Scope

The Accounts and Audit Arrangements introduced from 1<sup>st</sup> April 2001 require all Town and Parish Councils to implement an independent internal audit examination of their Accounts and accounting processes annually. The Council complied with the requirements in terms of independence from the Council decision making process in 2\*\*\*-\*\* appointing a local person to undertake the work. Following their resignation due to ill health, Auditing Solutions Ltd was appointed to undertake work in 2\*\*\*-\*\*: this report sets out those areas examined during the course of our interim and final audit visits in 2\*\*\*-\*\*, including detail of work undertaken at the interim stages and the Council's responses, where applicable, to issues raised in our earlier reports.

## Internal Audit Approach

In undertaking our review, we have continued to pay due regard to the materiality of transactions and their susceptibility to potential misrecording or misrepresentation in the year-end Statement of Accounts. Areas examined during the year are set out in bullet point format with suitable expansion in any areas where matters requiring the attention of the Parish Clerk or members have been identified. Any such issues are set out, as previously, in a summary of recommendations in the Action Plan at the end of the report.

We have examined the following areas, in order to inform our assessment of the continued effectiveness of the Council's financial control systems and to provide the requisite degree of assurance for our certification of the Annual Return to be submitted to the Council's external auditors following production and adoption of the year-end Statement of Accounts.

## Overall Conclusion

**We conclude that the Council continues to operate effective systems to ensure that transactions are accurately reflected in the Statement of Accounts. The Clerk and her staff are to be commended on the quality of documentation being maintained and provided to assist in our audit process, especially in relation to the documentation of trader payment transactions and the availability of appropriate supporting documentation for all such payments made.**

**One issue has arisen during the course of the year relating to adherence to Standing Orders and Financial Regulations: as this matter has been subjected to detailed external audit scrutiny by XYZ, we have not made other than passing reference to it in the following detailed report, noting that XYZ have issued a "Public Interest Report" that will need to be formally addressed and responded to by the Council. We shall tailor our programme of work in 2\*\*\*-\*\* to ensure that the Council complies with the recommendations of that report and also its own internal regulatory framework.**



## Maintenance of Accounting Records & Bank Reconciliations

Our objective has been to ensure that the Council's accounting records are being maintained accurately and currently and that no anomalous entries appear in cashbooks or financial ledgers. In order to provide assurance in this area, we have: -

- Agreed the opening balances brought forward in the financial ledger to the detail in the Balance Sheet incorporated in the audited Statement of Accounts for 2\*\*\*-\*\*;
- Ensured that a comprehensive, meaningful and appropriate nominal coding schedule, together with cost centres is in place;
- Checked to ensure that the financial ledger is in balance during and at the financial year-end;
- Checked and agreed transactions on the current account cashbook to the relevant bank statements for April and September 2006 and January and March 2007; and
- Verified that the bank reconciliations prepared at the end of each of those four months were accurate and that no long-standing cheques remained uncleared at the financial year-end.

### **Conclusions and Recommendations**

***We noted, at our first interim visit, that interest earned on the CCTV bank account for the past few quarters, including that ended 31<sup>st</sup> March 2\*\*\*, had yet to be identified and posted onto the financial ledger.***

***We are pleased to record that no further issues have been identified at subsequent visits.***

***R1. Whilst the amount involved is insignificant, interest earned on the CCTV bank account should be routinely entered onto the financial ledger in order to ensure the accurate reporting of interest earned and period balances on the account. We have confirmed that the interest has now been added to the ledger for all quarters up to and including that of March 2\*\*\*.***

## 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 no actions of a potentially unlawful nature have been or are being considered for implementation.

- Council and standing committee minutes and, where appropriate, supporting papers presented to Council for meetings held up to and including April 2007 have been reviewed to ensure that no issues affecting the Council's financial stability, either in the short, medium or long term exist, also that no legal issues are in existence whereby the Council may either be considering or

have taken decisions that might result in ultra vires expenditure being incurred; and

- In following up our prior year report at our first interim visit, we noted that a number of minor amendments had been made to the Council's Standing Orders, although no full and formal review of that document or the Financial Regulations appeared to have been undertaken since their last formal review in 2003 and 2005 for each document respectively.

#### *Conclusions and Recommendations*

***The status and currency of the Council's Standing Orders and Financial Regulations has been questioned during the year and action is required to ensure that a composite and compatible set of documents are developed and adopted by the Council in order to avoid any future ambiguity and potential criticism of actions taken by the Council or its officers.***

*R2. The Council should undertake a review of the content of its Standing Orders and Financial Regulations to ensure that they are consistent and reflect both all aspects of recent years' ventral government legislation and current approved working practice within the Council.*

## Review of Expenditure

We have extended our selected sample of high value payments for review to include those paid up to and including 31<sup>st</sup> March 2<sup>\*\*\*</sup> totalling £373,291 (70% of non-pay related payments in the financial year). Our objective here has been to gain appropriate assurance that all payments have been made in accordance with the approved Financial Regulations, policies and procedures of the Council, that they are appropriately supported by a genuine trade invoice or other suitable form of supporting document, that VAT has been identified and coded appropriately to the VAT control account for periodic recovery, that an official order has been raised wherever appropriate and that the expenditure has been coded accurately in the financial ledger for the purpose of both budget monitoring and production of accurate year-end financial statements. We have not, as yet, examined the Council's tendering procedures, but will do so as a first call on our time at the initial interim visit for 2<sup>\*\*\*</sup>. We have consequently undertaken the following tests to ensure that for all payments: -

- A trade invoice or other appropriate form of supporting documentation was available in support of the payment;
- The appropriate nominal and cost centre code has been applied;
- An official order has been raised authorising expenditure in every case where no formal contract was in place, or an official order would not be deemed appropriate (e.g. non domestic rates; loan repayments, audit fees and the like);
- The Council has approved their release;
- VAT has been identified accurately and been charged to the control account for periodic recovery; and

- They year-end VAT claim agrees with the closing balances on the financial ledger and has been submitted within a reasonable time lapse since the financial year-end.

### **Conclusions**

***No issues have arisen in this area warranting formal observation or comment. We shall, as indicated above, examine the Council's controls over the acquisition, opening and assessment of quotations and tenders at a future visit to ensure compliance with the approved regulatory framework.***

## **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 have therefore to date: -

- Examined the current year's insurance schedule, which, as in previous years, appears to afford appropriate cover to meet the Council's needs. We note that Fidelity Guarantee (FG) cover is held at £1,100,000, which appears potentially low with average cash balances, including Treasury deposits, during the current financial year in excess of £1,500,000. However, we note members' consideration of the level of FG cover following our 2\*\*\*-\*\* report reference and their decision to retain the same level of cover.
- We note that, although the Council has acquired the LCRS software to assist in the development of financial risk assessments, relatively limited action appears, as yet, to have been taken to apply the software fully to assist in the determination of the Council's areas of potential risk. We do, however, understand that a great deal of work has been undertaken on health and safety issues surrounding the various promotional events organised by the Council and working practices of its own work force.

### **Conclusions**

***No matters warranting formal comment have been identified in this area of our review, although we would urge the Parish Clerk and her staff to consider the full application of the LCRS software in order to provide detailed documentary evidence that formal financial risk assessments have been undertaken and that appropriate action is being taken to address any resultant areas of concern identified.***

## **Budgetary Control & Reserves**

In considering the Council's approach to budget determination and precept setting, we aim to ensure that decisions are made on the basis of sound information and that an appropriate level of precept is determined to meet the Council's future planned expenditure.

Examination of the minutes indicates that the Council has discussed and finally agreed, following a series of meetings, its budgetary requirements for 2<sup>017-18</sup>, with the precept being discussed at a special meeting of the Council held on 6<sup>th</sup> February 2<sup>017</sup> and agreed as £839,450.

We expressed some concerns following our first interim visit regarding the seemingly low level of precept increase being considered at the time of that visit and urged members to consider carefully the potential long-term impact of agreeing such a low rise (less than 1%), placing heavy reliance on the Council's general reserve fund to cover any planned expansion in service development. CIPFA recommends that the General Reserve balance, excluding earmarked reserves, should be maintained at a level equivalent to three months' net revenue spending. We note that the General Reserve balance at 31<sup>st</sup> March 2<sup>017</sup> stood at £370,000, which equates to between five and six months' net revenue spending and is considered adequate for the Council's ongoing needs.

The Council also has significant earmarked reserves in place totalling in excess of £1,300,000, although neither the financial ledger, nor Statement of Accounts provides any indication of their composition or purpose.

We have also examined the year-end budget outturn obtaining explanations for any significant variances that might have arisen during the course of the financial year.

### **Conclusions and Recommendations**

***The level of agreed precept for 2<sup>017-18</sup> appears to place significant reliance on the use of the General Reserve balance to underwrite the proposed level of spending in the year. We would urge caution in placing reliance on the General Reserve fund balance to underwrite future spending in the light of CIPFA guidance on the acceptable level of balance to be maintained.***

Neither the financial ledger, nor the full Statement of Accounts prepared for the Council identify the constitution of these reserves and we would suggest that in order to afford greater transparency in the Council's operations, the financial ledger coding structure should be expanded to include detail of individual reserves and, similarly, the Statement of Accounts should include in the Supporting Notes a schedule identifying the opening balance on each, together with detail of any transfers from the General Reserve to each or the application of individual reserves to finance projects during the course of the financial year.

- R3. Members should, when considering the Council's budgetary requirements, ensure that the agreed level of annual precept is sufficient to meet planned levels of spending, without denuding the General Reserve balance below the CIPFA recommended lowest level of three months' net revenue spending.
- R4. In order to improve "openness" in reporting the Council's financial affairs, we consider that the Supporting Notes to the detailed Statement of Accounts presented to members should also include a full analysis of each earmarked reserve and the movements on each during the course of the financial year.

## **Review of Income**

In examining the Council's various sources of income, we aim to establish that robust procedures are in place to ensure that all income due to the Council is identified and invoiced accordingly, that arrangements for the secure handling of any cash income are in place and that income due to the Council is recovered within a reasonable time span.

At our second interim visit we discussed the operative procedures with the Finance Administrator and documented the controls and procedures in place relating to the recovery of income in respect of:

- The hire of sporting facilities; and
- The hire of rooms at the Council offices and Centre.

We have also gained an overall view of income procedures in respect of allotment rental income, burial and associated fees and the letting of the Recreation Ground Cottage and other premises.

We have at our final visit re-examined the level of uncleared debtor balances on the Council's sales ledger, noting that a number of debts still remain unpaid dating back as far as January 2<sup>017</sup>. We understand that positive action is being taken to clear these long-standing debts and will continue to check on progress at future visits and, if appropriate, report in greater detail at that time.

### **Conclusions and Recommendations**

***We are pleased to report that overall the procedures in place for the identification and invoicing of income due to the Council appear sound. However, we note that invoicing in respect of regular hirers of sports facilities only occurs at the end of their season. In order to improve the Council's cash flow position, whilst accepting that it will not have a material impact, we would suggest that these fees should be invoiced at two stages during the playing season.***

*R5. Consideration should be given to invoicing sports clubs for the hire of Council facilities twice during the playing season, rather than wait and raise a single invoice at the end of the season.*

#### Petty Cash Account

We have examined the operation of the petty cash account in order to ensure that appropriate documentation is being maintained, that the account is being used for appropriate purchases and that individual purchases are not made for too high value items (i.e. purchases are for "petty" amounts only where it is not practicable for an account to be established with suppliers) and that VAT is being identified for recovery. To that end, we have undertaken the following tests: -

- Examined the year's payments in summary to ensure that VAT is being identified and recovered appropriately;

- Examined two months' payments (January & February 2<sup>\*\*\*</sup>) in detail to ensure that all expenditure has been appropriately supported by a trade invoice or till receipt; and
- Undertaken a physical verification of the petty cash physically held at the time of our visit.

### **Conclusions and Recommendations**

***We are pleased to record that no issues have been identified, other than to note that VAT has not always been identified on all purchases. Where a VAT Registration Number appears on a till receipt and relevant vatable expenditure is incurred, even though the VAT amount is not separately identified on the till receipt or invoice, the VAT may be recovered applying the formula of 7/47ths of the gross payment to determine the VAT element of the expense.***

*R6. Care should be taken to ensure that, whenever a petty cash purchase includes a vatable expense and a VAT Registration Number is identifiable on the invoice/till receipt, even if the VAT amount itself is not apparent, the VAT should be identified in the Council's financial records for recovery with the quarterly reclaims submitted to HMRC.*

## **Salaries and Wages**

In examining the Council's payroll function at our first interim visit, we aimed to confirm that extant legislation was being appropriately observed as regards adherence to the Employee Rights Act 1998 and the requirements of Inland Revenue (now HM Revenues and Customs – HMRC) legislation as regards the deduction and payment over of income tax and NI contributions, together with meeting the requirements of the local government pension scheme. To meet that objective, we: -

- Verified the salary payments processed in February 2<sup>\*\*\*</sup> for each employee to the Council approved NALC pay scales;
- Agreed detail of the income tax and NI contributions deducted from employees' February 2<sup>\*\*\*</sup> salaries to the year's HM Revenue and Customs' tax tables applying the tax codes and NI table indicated on the employees' payslips: we also checked and agreed the payment over of a sample of these deductions to HM Revenues and Customs (HMRC) during the financial year;
- Similarly, we checked the calculation and deduction of pension contributions for those employees contributing to the County pension fund, also verifying the prompt payment to the fund of the deductions and Council contribution each month during the financial year;
- A sample of employees' contracts of employment were also reviewed to ensure that staff were being paid in accordance with their terms of employment; and
- All enhanced payments in respect of overtime or bonus (one employee) were verified to the supporting timesheets, which we were pleased to note have been checked and countersigned by a supervising officer.

We noted at our first interim visit that several staff, as detailed below, had tax codes at variance to the standard code applying in 2\*\*\*-\*\* (viz. 503L).

<b>Employee payroll ref.</b>	<b>Tax code</b>	<b>Employee payroll ref.</b>	<b>Tax code</b>
13	500T	2	510L
6	124T	21	489T
75	503L M1	32	510L
59	BR	70	BR M1
30	BR		

### **Conclusions**

***No issues of concern have been identified during our testing of the Council's payroll procedures and calculation of gross pay and deductions/contributions due in respect of tax, NI and pensions, apart from noting a few anomalies in respect of the tax codes being applied to a few employees. These have all been verified as appropriate subsequent to that first visit and we are pleased to acknowledge that staff are contributing at the correct rates. Similarly, arrangements are in place to verify the accuracy of codes for the 2\*\*\*-\*\* tax year and these have been set up on the Council's payroll database.***

### **Fixed Assets**

The 1996 Account sand Audit Regulations required all councils to develop a comprehensive register of their assets. We are pleased to note that the Council complied with that requirement and has a very comprehensive schedule of all of its asset stock in place ranging from tranches of land and buildings to individual items of furniture and equipment at the various venues owned by the Council. We note that this detailed record has been used by the Council's external accountant to provide detail for inclusion in the Council's detailed Statement of Accounts and for the identification of annual depreciation charges.

We also note that the detailed register is being reviewed and updated currently. Due to the manner in which Zurich Municipal present detail of assets covered by insurance, it is not possible to verify with any degree of certainty that the Council's assets are fully and comprehensively covered by the insurance policy at present.

Several of our clients have also started to develop a photographic register of their assets in order to assist either the police and/or insurance company in the event that any of their assets are damaged or stolen. We see this as an example of best practice and would commend it as an appropriate addition to the existing registers being updated currently.

### **Conclusions and Recommendations**

***The asset register/inventory record currently in place would appear appropriate for the Council's needs and complies with the requirements of the 1996 Accounts and Audit Regulations. Once the current review and update process has been completed, detail should be provided to the Council's***

***insurers to ensure that the policy is both up-to-date and affords the Council comprehensive cover for all of its asset stock.***

*R7. Once the current update of the asset register/inventory is completed, detail should be provided to the insurance company in order to ensure that the Council is fully covered for all of its asset stock, except where members determine to “self-insure” assets.*

*R8. The Clerk and Council should consider the development of a supplementary photographic register of the Council’s assets in order to assist any insurance claim or police enquiry resulting from vandalism or theft of Council property.*

## **Investments & Loans**

In this area of review, we aim to ensure that the Council is maximising its interest earning potential, also ensuring that interest earned is correctly coded and, where appropriate, reinvested. With regard to loans, we aim to ensure that any new loans have been subject to the necessary official approvals and that repayments are being made in accordance with the terms of the loan. We also ensure that the year-end balances are correctly reported in the annual Statement of Accounts.

- We have reviewed and verified detail of all Treasury term deposit transactions in the year by reference to the Council’s banker’s advice notes, also agreeing the receipt and entry onto the financial ledger of appropriate interest earned at the term of each such deposit;
- No new loans have been applied for or drawn down in the current financial year. We have agreed detail of the loan repayments made in the year by reference to the PWLB notifications.
- We have also, at this final visit, verified the accuracy of disclosure of the year-end Treasury deposit balance and outstanding loan liability in the annual Statement of Accounts.

### **Conclusions**

***No issues have arisen in this area, the Statement of Accounts and Annual Return accurately recording the year-end position of investments and loans.***

## **Statement of Accounts & Annual Return**

The revisions to the Accounts and Audit Regulations in 2005-06 revised the threshold for preparation of Band C Accounts, in accordance with the CIPFA and SORP requirements, to £1 million. Having prepared Band C Accounts in previous years, the Council opted to continue producing its Accounts in like format and has done so again this financial year.

However, as the annual budgeted income and expenditure is less than the £1 million threshold, the Council remained the subject of the “lighter touch” audit approach requiring preparation and submission of an Annual Return to its external auditors for verification and certification. The latter document does not require full accounting for items such as inclusion of assets and pension liabilities on the Balance Sheet:



consequently, the external accountants who maintain the day-to-day accounting records and prepare the formal Statement of Accounts have needed to disaggregate such detail from the formal Statement of Accounts prepared for submission to Council in order to provide the appropriate entries for inclusion at Section 1 of the Annual Return.

In order to verify the detail on the Annual Return, it has been necessary for us to agree the content of the formal Statement of Accounts, prepared in Band C format and then check that the appropriate disaggregation of asset values, etc. has taken place.

No significant issues have been identified in our verification of the detailed Statement of Accounts as prepared by the external accountants, although we have noted a number of typographical errors and incorrect cross references to the supporting notes. Full detail has been provided to the Parish Clerk in order that the necessary amendments may be made to the final version to be presented to members for adoption.

We have, similarly, agreed the detail for inclusion in Section 1 of the Council's Annual Return for 2\*\*\*-\*\*, which now forms the statutory Accounts of the Council and have signed off the internal audit certificate therein accordingly.

***No issues arise warranting specific comment, other than to ask that the Clerk provides us with a copy of the final amended version of the detailed Statement of Accounts for our records, once they have been adopted by the Council.***

Rec. No.	Recommendation	Response
<b>Accounting Arrangements and Bank Reconciliations</b>		
R1	<i>Whilst the amount involved is insignificant, interest earned on the CCTV bank account should be routinely entered onto the financial ledger in order to ensure the accurate reporting of interest earned and period balances on the account.</i>	Appropriate action has been taken to identify and record earned interest to the end of 2***-** in the financial ledger for that year.
<b>Review of Regulatory Framework</b>		
R2	<i>The Council should undertake a review of the content of its Standing Orders and Financial Regulations to ensure that they are consistent and reflect both all aspects of recent years' ventral government legislation and current approved working practice within the Council.</i>	
<b>Budgetary Control &amp; Reserves</b>		
R3	<i>Members should, when considering the Council's budgetary requirements, ensure that the agreed level of annual precept is sufficient to meet planned levels of spending, without denuding the General Reserve balance below the CIPFA recommended lowest level of three months' net revenue spending.</i>	
R4	<i>In order to improve "openness" in reporting the Council's financial affairs, we consider that the Supporting Notes to the detailed Statement of Accounts presented to members should also include a full analysis of each earmarked reserve and the movements on each during the course of the financial year.</i>	
<b>Review of Income</b>		
R5	<i>Consideration should be given to invoicing sports clubs for the hire of Council facilities twice during the playing season, rather than wait and raise a single invoice at the end of the season.</i>	
<b>Petty Cash Account</b>		
R6	<i>Consideration should be given to invoicing sports clubs for the hire of Council facilities twice during the playing season, rather than wait and raise a single invoice at the end of the season.</i>	

# Action Plan

Rec. No.	Recommendation	Response
<b>Asset Registers</b>		
R7	Once the current update of the asset register/inventory is completed, detail should be provided to the insurance company in order to ensure that the Council is fully covered for all of its asset stock, except where members determine to “self-insure” assets.	
R8	The Clerk and Council should consider the development of a supplementary photographic register of the Council's assets in order to assist any insurance claim or police enquiry resulting from vandalism or theft of Council property.	

## Office Budget for 2010-11 (Premises WP)

Budget	Heading	2010/11	Spend to Date	Balance	% Spent
2009/10					
50.00	Library	50.00	0.00	50	0.00
100.00	Training - Staff	350.00	630.00	-280	180.00
900.00	Training - Cllrs	1,000.00	57.00	943	5.70
300.00	Mileage & Expenses - Staff	120.00	347.57	-228	289.64
1,300.00	Stationery Cost	1,900.00	1,382.88	517	72.78
3,400.00	Insurance	5,000.00	4,369.39	631	87.39
1,500.00	Telephone, e-mail & telecomms	1,300.00	1,223.40	77	94.11
450.00	Photocopying	400.00	238.94	161	59.74
1,400.00	Stamps	1,900.00	1,510.74	389	79.51
1,900.00	Subscriptions	1,600.00	1,449.19	151	90.57
5,200.00	General Rates	5,400.00	3,473.12	1,927	64.32
240.00	Water Rates	280.00	231.98	48	82.85
10,500.00	Rent	10,500.00	7,875.00	2,625	75.00
900.00	Gas	960.00	637.69	322	66.43
650.00	Electricity	650.00	641.10	9	98.63
2,500.00	Office Cleaning	2,300.00	1,441.60	858	62.68
250.00	Expenses/Travel Costs - Cllrs	400.00	95.36	305	23.84
50.00	Entertaining	50.00	0.00	50	0.00
120.00	Licences	100.00	54.75	45	54.75
300.00	Miscellaneous	300.00	518.65	-219	172.88
800.00	Audit	1,200.00	875.00	325	72.92
	Equipment / Computers	0.00	327.87	-328	
	Professional Advice / Legal	0.00	2,475.00	-2,475	
310.00	Accounting software Tech support	500.00	525.00	-25	105.00
200.00	Contingencies	100.00	0.00	100	0.00
250.00	Minor Premises Repairs	100.00	112.56	-13	112.56
<b>33,570.00</b>	<b>Total</b>	<b>36,460.00</b>	<b>30,493.79</b>	<b>5,966</b>	<b>83.64</b>

Fees to Maurice Howard



# Leigh-on-Sea Town Council

67 Elm Road, Leigh-on-Sea, Essex SS9 1SP - Tel: 01702 716288  
[leighcouncil@btconnect.com](mailto:leighcouncil@btconnect.com) [www.essexinfo.net/leigh-on-sea](http://www.essexinfo.net/leigh-on-sea)



Chairman: Cllr Pat Holden  
 Vice Chairman: Cllr Carole Mulroney  
 Town Clerk: Paul Beckerson

## Income and Expenditure 27<sup>th</sup> January 2011 to 24<sup>th</sup> February 2011 Report 1851 /I&E

Cheque	Expenditure	Payee	Purpose	Statute
100472	£130.70	Viking Direct	Stationery	(In all cases, LGA means Local Government Act and s is for section) LGA 1972 s111
100473	£900.00	McDonald Highways	Disconnect & take down columns (£250). Storage Aug 2010 to Nov 2011 (£650)	LGA 1972 s144
100474	£24.99	Bob Allan-Smith	Diesel for van - £21.00	Small Holdings & Allotments Act 1908 s26
100475	£249.55	Mayfield Cleaning	Batteries £3.99 Office £98.83 Bus Shelters £150.72	LGA 1972 s111 & Local Govt Misc Provs Act 1973
100476	£2,509.70	Essex Pension Fund	Pension Contributions Dec	LGA 1972 s111
100477	£851.27	HM Revenue and Customs	NI and Tax - Dec	LGA 1972 s111
100478	£66.39	Cllr M Dolby	Ladder	LGA 1972 s111
100479	£336.00	Southend Theatres Ltd	Community Transport – Purchase of Tickets	Transport Act 1985 s19
100480	£15.61	Electronic Office Automation	Photocopying	LGA 1972 s111
100481	£283.46	DOTS	Delivery & Installation of new photocopier	LGA 1972 s111
100482	£150.00	SLCC CiLCA	Andy Exley CiLCA Registration	LGA 1972 s111
100483 - 488	£5,520.01	Salaries	Pay – Feb 11	LGA 1972 s111
D/Debit	£133.00	e-on	Electricity at Skate Park	LGA 1972 s144
<b>Income</b>				
	£284.00	Community Transport Members	Theatre Bookings	
	£10.00	Bodies Opticians	Xmas Lights - Contribution	
	£56.00	Plot Holders	Allotments - Rents	
	£35.00	Plot Holders	Allotment - Keys	
	£2,608.50	SBC	Reimbursement of cost of sign for Leigh	
	£178.00	Essex & Suffolk water	Reimbursement of wrongly charged VAT	
	£3.00	FHCCP	Use of Room	