



Leigh-on-Sea Town Council

71-73 Elm Road, Leigh-on-Sea, Essex SS9 1SP - Tel: 01702 716288
council@leighonseatowncouncil.gov.uk www.leighonseatowncouncil.gov.uk



Chairman: Cllr Jane Ward
Vice Chairman: Cllr Valerie Morgan
Town Clerk: Helen Symmons

You are hereby summoned to a meeting of the Leigh-on-Sea Town Council, which will take place on **Tuesday 6th June 2016** in Leigh Community Centre, 71-73 Elm Road, Leigh-on-Sea commencing at 7.00 pm when it is hoped to transact the following business.

AGENDA

1. CHAIRMAN'S OPENING REMARKS
2. APOLOGIES FOR ABSENCE
3. DECLARATION OF MEMBERS' INTERESTS
4. APPROVAL OF THE [MINUTES](#) OF THE ANNUAL COUNCIL MEETING OF 16th MAY 2017
5. PUBLIC REPRESENTATIONS
6. COUNCILLOR QUESTIONS (for which written notice has been received)

ANNUAL RETURN FOR YEAR ENDED 31 MARCH 2017

7. INTERNAL AUDIT FINAL REPORT 2016/17 ([Appendix 1](#) page 9)

To receive the report from Auditing Solutions

8. ANNUAL GOVERNANCE STATEMENT 2016/17 ([Appendix 2](#) page 17) **DECISION ITEM**

The Council considered the Accounting Statements at the Council Meeting 21st March. The 8 statements were read out individually and **RESOLVED** after each statement – **Minute 123**.

It is **RECOMMENDED** that Council having considered the findings of the review 21st March 2017 and resolved each Governance Statement individually, **APPROVE** Section 1 Annual Governance Statement, with the Chairman and Town Clerk signing the document immediately after the resolution.

9. ANNUAL ACCOUNTS ([Appendix 3](#) page 18) **DECISION ITEM**

To **approve** Income and Expenditure Account, Balance Sheet and supporting notes to accounts.

10. ACCOUNTING STATEMENTS 2016/17 ([Appendix 4](#) page 24) **DECISION ITEM**

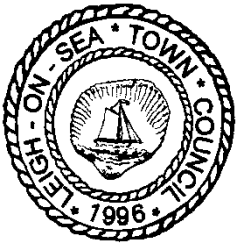
To **APPROVE** Section 2 Accounting Statements together with an explanation of variation of 15% and above, and a statement of Income and Expenditure relating to Box 7 and 8 of the return. It is **RECOMMENDED** that Council **approve** that Strand Wharf is valued in our asset register at the landscaping cost of £130,000. The Town Clerk as Responsible Financial Officer has certified the statements, with the Chairman is to sign the document immediately after the resolutions.



Helen Symmons
Town Clerk
1ST June 2017

Any member who is unable to attend the meeting should send their apologies before the meeting.

DATE OF NEXT MEETING: Tuesday 18th July 2017



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Chairman: Cllr Jane Ward
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MINUTES OF A MEETING OF THE LEIGH-ON-SEA TOWN COUNCIL HELD AT 7.00PM ON TUESDAY 16th MAY 2017 AT LEIGH COMMUNITY CENTRE, 71-73 ELM ROAD, LEIGH-ON-SEA

Present: Cllrs: Karen Bowden, Mark Bromfield, Anita Forde, Patrick Fox, Donald Fraser, Richard Herbert, Valerie Morgan, Carole Mulroney, Declan Mulroney, Ron Owen, Caroline Parker, Vivien Rosier and Jane Ward

Also in attendance: Helen Symmons (Town Clerk), Abbie Cotterell (Assistant Proper Officer), Gavin Dixon, photographer Leigh Times (until minute 2) and 1 member of the public (from minute 5).

MINUTES

Prior to the meeting the outgoing Chairman Cllr Carole Mulroney addressed the meeting as follows:

I won't repeat what I said in my annual report as it is repeated today in full in the Leigh Times.

I just want to say that it has been a privilege to be Chairman for the second time and to thank all of you for your support over the year which has seen quite a few changes not only in the office but on the Council in new members and the way we work. It is much more collaborative and I believe despite difficulties we have moved forward considerably.

When I was Chairman last time we took on this community centre and this time we have secured that enormous effort by a long lease and a more settled future.

We have at last triumphed on Strand Wharf and we look forward now to a brighter future with other projects which will be hard work but which I believe we have the people to carry them forward.

So thank you again to all of you and to Gavin who has been involved throughout the year whether at our meetings or events. He is a great ambassador for Leigh through all the areas he works in and his support has been tremendous.

Finally a huge thank you to our staff who have always been supportive, proactive and willing to go the extra mile for the benefit of the Council and Leigh. We could not do this job without them behind us and despite some of our wilder flights of fancy it is good to know they are there to advise and support us.

I am hopeful this coming year will see an even greater move forward to bring our plans to fruition and ensure that this Town Council is the best it can be with sound foundation and vision that will improve our town for residents, businesses and visitors alike.

Despite a few letters in the Leigh Times, I believe this town needs its Town Council free from politics and factions with a clear voice and a clear vision and I think we are getting there.

Gavin Dixon then thanked the Council for the past year having enjoyed his time as Council Chaplain and led all in prayers.

The meeting opened at 7.10 pm

1. ELECTION OF CHAIRMAN

There was one nomination for Chairman:

Cllr Jane Ward Proposed: Cllr C Mulroney Seconded: Cllr Morgan

The Council **RESOLVED** that Cllr Jane Ward be elected as Chairman and the statutory Declaration of Acceptance of Office was signed.

The Chairman thanked Cllr C Mulroney for all her work in a difficult year.

2. ELECTION OF VICE CHAIRMAN

There was one nomination for Vice Chairman:

Cllr Valerie Morgan Proposed: Cllr Ward Seconded: Cllr Herbert

The Council **RESOLVED** that Cllr Valerie Morgan be elected as Vice Chairman.

3. APOLOGIES FOR ABSENCE

Cllrs: Jill Adair, Jill Healey and Fr. Clive Hillman

The Chairman read out a request from Cllr Adair for a further leave of absence due to a hip replacement operation 15th May 2017.

The Committee **RESOLVED** to extend the leave of absence for Cllr Adair for three months until 16th August 2017.

4. DECLARATION OF MEMBERS' INTERESTS

Cllr C Mulroney declared a non-pecuniary interest in Agenda item 9 being a Director of the Leigh Port Partnership and informally has represented Leigh Town Council on the FLAG and is now a member of the Board and has attended Leigh Coastal Communities Team meetings.

ANNUAL COMMITTEES

5. TERMS OF REFERENCE FOR COMMITTEES – **Agenda Item 5**

Following a proposal (Cllr Herbert, seconded Cllr Bromfield) the motion to adopt the revised Terms of Reference subject to a further review was unresolved.

The Council **RESOLVED** that the revised Terms of Reference be adopted.

6. MEMBERSHIP OF COMMITTEES FOR 2017/18 AND ELECTION OF CHAIRMAN AND VICE CHAIRMAN FOR EACH COMMITTEE – **Agenda Item 6**

The following Committees were formed with the following memberships (Ex-officio members indicated *):

a) Planning, Highways & Licensing Committee	b) Environment & Leisure Committee
Cllr Karen Bowden	Cllr Jill Adair
Cllr Anita Forde	Cllr Karen Bowden
Cllr Patrick Fox	Cllr Anita Forde
Cllr Donald Fraser	Cllr Patrick Fox
Cllr Jill Healey	Cllr Fr. Clive Hillman
Cllr Richard Herbert	Cllr Valerie Morgan*
Cllr Valerie Morgan*	Cllr Caroline Parker
Cllr Caroline Parker	Cllr Vivien Rosier
Cllr Jane Ward*	Cllr Jane Ward*

c) Community Facilities Committee	d) Policy & Resources Committee
Cllr Donald Fraser Cllr Jill Healey Cllr Richard Herbert Cllr Val Morgan* Cllr Carole Mulroney Cllr Declan Mulroney Cllr Ron Owen Cllr Vivien Rosier Cllr Jane Ward*	Cllr Mark Bromfield Cllr Donald Fraser Cllr Jill Healey (see a) below) Cllr Richard Herbert Cllr Val Morgan* Cllr Carole Mulroney (see c) below) Cllr Declan Mulroney Cllr Ron Owen Cllr Jane Ward*
e) Personnel Sub-Committee (Cllrs Herbert & C Mulroney requested a signed ballot to vote for 3 members in addition to Chair of Council & Chair of P&R)	f) Leisure Development Sub-Committee
Cllr Patrick Fox Cllr Richard Herbert Cllr Carole Mulroney Cllr Ron Owen Cllr Jane Ward	Cllr Jill Healey Cllr Richard Herbert Cllr Valerie Morgan* Cllr Ron Owen Cllr Caroline Parker Cllr Jane Ward*
g) Community Centre Sub-Committee	
Cllr Richard Herbert Cllr Carole Mulroney Cllr Declan Mulroney Cllr Ron Owen Cllr Vivien Rosier	

After each Committee selection, the Committee members elected a Chairman and Vice Chairman as follows:

a) Planning, Highways & Licensing Committee

- Chairman Cllr Jill Healey (Proposed Cllr Bowden, seconded Cllr Parker)
- Vice Chairman Cllr Karen Bowden (Proposed Cllr Herbert, seconded Cllr Morgan)

b) Environment & Leisure Committee

- Chairman Cllr Valerie Morgan (Proposed Cllr Bowden, seconded Cllr Rosier)
- Vice Chairman Cllr Vivien Rosier (Proposed Cllr Morgan, seconded Cllr Bowden)

c) Community Facilities Committee

- Chairman Cllr Carole Mulroney (Proposed Cllr Owen, seconded Cllr Herbert)
- Vice Chairman Cllr Ron Owen (Proposed Cllr C Mulroney, seconded Cllr Declan Mulroney)

d) Policy & Resources

- Chairman Cllr Richard Herbert (Proposed Cllr Morgan, seconded Cllr Mulroney)
- Vice Chairman Cllr Declan Mulroney (Proposed Cllr Fraser, seconded Cllr Herbert)

e) Personnel Sub-Committee (appointed by Council)

- Chairman Cllr Ron Owen (Proposed Cllr C Mulroney, seconded Cllr Herbert)
- Vice Chairman Cllr Patrick Fox (Proposed Cllr Bowden, seconded Cllr C Mulroney)

f) Leisure Development Sub-Committee

- Chairman Cllr Ron Owen (Proposed Cllr Morgan, seconded Cllr Herbert)
- Vice Chairman Cllr Valerie Morgan (Proposed Cllr Bowden, seconded Cllr C Mulroney) following a vote between her and Cllr Caroline Parker (Proposed Cllr Parker, seconded Cllr Herbert)

g) Community Centre Sub-Committee

- Chairman Cllr Carole Mulroney (Proposed Cllr Owen, seconded Cllr D Mulroney)
- Vice Chairman Cllr Ron Owen (Proposed Cllr D Mulroney, seconded Cllr C Mulroney)

7. DATES AND TIMES OF MEETINGS – Agenda Item 7

Following a proposal (Cllr Ward, seconded Cllr Bowden) the Council **RESOLVED** that the July meeting of the Chairmen’s Forum was to be held within the next three weeks.

The Council **RESOLVED** the dates and times of meetings for 2017/18.

8. INVITATIONS TO APPOINT CO-OPTED MEMBERS TO DESIGNATED PROJECT DEVELOPMENT GROUPS AND SUB-COMMITTEES – Agenda Item 8

- a) Following a proposal (Cllr Fraser, seconded Cllr C Mulroney) the Council **RESOLVED** to invite the following people to be co-opted members of the Community Transport Group

Margaret Cotgrove, Pat Greig, Pat Holden and Paul Lawrence

- b) Following a proposal (Cllr Fraser, seconded Cllr C Mulroney) the Council **RESOLVED** to invite the following people to be co-opted members of the Farmers’ Market Group:

David Hammond and Barbara Gains

- c) Following a proposal (Cllr Rosier, seconded Cllr Bowden) the Council **RESOLVED** to invite the following people to be co-opted members of the Arts Group:

Artist in Residence

- d) Following a proposal (Cllr Owen, seconded Cllr Morgan) the Council **RESOLVED** to invite the following people to be co-opted members of the Leisure Development Sub-Committee:

Dave Watson, Steve Hodder and Peter Horrocks

9. REPRESENTATIVES TO OUTSIDE BODIES – Agenda item 9

Following a proposal (Cllr Bowden, seconded Cllr Morgan) the Council **RESOLVED** to appoint the following representatives to outside bodies for 2017/18:

OUTSIDE BODY	REPRESENTATIVE	RESERVE (if applicable)
Public & Passenger Transport Group	Cllr Parker	Cllr Fr. Hillman
Thames Estuary Partnership	Cllrs Morgan & C Mulroney	
Leigh Port Partnership	Cllr Fr. Hillman	
Southend Airport Consultative Committee	Cllr Morgan	Cllr Parker
EALC Larger Local Councils Forum	Cllr C Mulroney plus Town Clerk	
EALC Executive Committee	Cllr Morgan	

Southend Business Partnership	Cllrs C Mulronee & Parker plus Town Clerk	
Southend Standards Committee	Cllr Parker	
Southend Bio Diversity Committee	Cllr Fr. Hillman	
SAVS	Cllrs Adair & Forde	
Fisheries Local Action Group	Cllr C Mulronee	
Leigh Coastal Communities Team	Cllr C Mulronee	

ANNUAL REVIEWS

10. REVIEW AND ADOPTION OF STANDING ORDERS – **Agenda Item 10**

The Council **RESOLVED** to adopt the reviewed Standing Orders.

The Council **RESOLVED** to adopt the reviewed Complaints Procedure.

11. REVIEW OF MEMBERS' INTERESTS – **Agenda Item 11**

Councillors **RESOLVED** that their individual interests are up to date.

12. REVIEW OF INVENTORY OF LAND AND ASSETS INCLUDING BUILDINGS AND OFFICE EQUIPMENT – **Agenda Item 12**

The Council **RESOLVED** the reviewed inventory.

13. CONFIRMATION OF INSURANCE ARRANGEMENTS FOR INSURANCE COVER IN RESPECT OF ALL INSURED RISKS – **Agenda Item 13**

The Council **RESOLVED** the insurance arrangements for 2017/18.

14. REVIEW OF COUNCIL'S PROCEDURES FOR HANDLING REQUESTS MADE UNDER THE FREEDOM OF INFORMATION ACT 2000 AND THE DATA PROTECTION ACT 1998 – **Agenda Item 14**

The Council **RESOLVED** the procedures and revised Publication Scheme.

15. REVIEW OF COUNCIL'S POLICY FOR DEALING WITH THE PRESS/MEDIA – **Agenda Item 15**

The Council **RESOLVED** the reviewed policy

16. TO AUTHORISE PAYMENT OF ANNUAL SUBSCRIPTIONS, CONTRACTS AND LICENCES IN ACCORDANCE WITH INTERNAL FINANCIAL REGULATIONS EITHER BY VARIABLE DIRECT DEBIT, BANK TRANSFER OR CHEQUE – **Agenda Item 16**

The Council **RESOLVED** payment of all items on Appendix 8 for 2017/18 and use of direct debit and bank transfer methods.

17. TO NOMINATE COUNCILLORS TO SIGN CHEQUES AND SALARY PAYMENTS ON BEHALF OF THE COUNCIL – **Agenda Item 17**

The Council **RESOLVED** that the current signatories remain.

REGULAR COUNCIL BUSINESS

18. ACTING TOWN CLERK'S REPORT

The Council **NOTED** the report.

19. APPROVAL OF THE MINUTES OF THE MEETING 21ST MARCH 2017

The minutes of the meeting 21st March 2017 were agreed and signed by the Chairman.

20. TO RECEIVE THE MINUTES OF THE ANNUAL TOWN ELECTOR'S MEETING 28TH APRIL 2017

The Council **NOTED** the minutes.

21. QUESTIONS FROM PUBLIC

The Chairman read a thank you from the Governing Body of North Street School in respect of the Town Council's funding of the school crossing at Elm Road.

22. QUESTIONS FROM COUNCILLORS

There were none.

COMMITTEES

23. COMMITTEES – **Agenda Item 23**

- a) **Planning, Highways & Licensing Committee** - The Council **NOTED** the minutes of the meetings held 28th March, 11th and 25th April, 9th May 2017.
- b) **Community Facilities Committee** - the Council **NOTED** the minutes of the meeting 4th April 2017
- c) **Environment & Leisure Committee** - the Council **NOTED** the minutes of the meeting 18th April 2017
- d) **Policy & Resources Committee** - the Council **NOTED** the minutes of the meeting 2nd May 2017
 - Minute 117 – The Council **RESOLVED** the Risk Management Strategy policy
 - Minute 125 – The Council **NOTED** the income and **RESOLVED** the expenditure.

FINANCIAL

24. APPOINTMENT OF INTERNAL AUDITORS – **Agenda Item 24**

The Council **RESOLVED** that Auditing Solutions be re-appointed as internal auditors (correction from external) for the year 2017/18 with the scope of work as set out in Appendix 14.

25. AUTO ENROLMENT – **Agenda Item 25**

The Council **RESOLVED** to comply with the legal requirements of auto enrolment in a work place pension scheme for all eligible staff with effect from May 2017 payroll.

26. TRANSFER TO CCLA

The Council **NOTED** the transfer of £75,000 to the CCLA account.

The meeting closed at 8.15 pm

Leigh-On-Sea Town Council

Internal Audit Report 2016-17 (Final)

Prepared by Nigel Archer

***For and on behalf of
Auditing Solutions Limited***

Background and Scope

The Accounts and Audit Regulations introduced from 1st 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 accordingly, in terms of independence from the Council decision making process, appointing a local practice to provide the service for the Council. However, subsequent to the retirement of the previous Clerk and the recruitment of the present incumbent we, at Auditing Solutions Limited, were appointed for 2010-11 and beyond.

This report sets out those areas examined during the course of our final visit to the Council, which took place on 19th May 2017 and supplements the interim work undertaken on 10th and 11th October 2016.

Internal Audit Approach

In completing our review for 2016-17, 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, employing a range of selective sampling techniques (or 100% substantive testing if appropriate) across a range of the Council's activities in accord with our previously circulated Programme of Work.

Overall Conclusion

We are pleased to report that no significant issues have been identified in our review for the year that warrant formal recommendation: any minor matters arising having been discussed and agreed with the Clerk and officers during the course of our visits. Consequently, no appended Action Plan is considered necessary and we have signed off the Internal Audit Certificate within the Annual Return, assigning positive assurances in all relevant categories.

This report has been prepared for the sole use of Leigh-on-Sea 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 on, for any reason whatsoever, this report, its content or conclusions.

Detailed Report

Review of Accounts and Accounting Arrangements

Our objective has been 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: -

- Ensured that an appropriate nominal ledger coding structure remains in place, noting that this has again been further updated in accord with current Committee structures to further assist the budget monitoring and reporting process;
- Checked and agreed transactions on the Current, Payroll and Imprest bank accounts, as recorded on the Edge accounting system software, with the entries on the relevant HSBC bank statements for three sample months (April & September 2016 and March 2017);

- Similarly, checked and agreed transactions on the other two HSBC Reserve and CCLA Public Sector deposit accounts from cashbooks to statements for the full twelve months (April 2016 to March 2017) due to the limited volumes arising; and
- Verified that regular, monthly bank reconciliations continue to be undertaken on all accounts, noting that appropriate hard copies are retained on file and that members are regularly provided with same. We have checked and agreed those as at 30th September 2016 and 31st March 2017 on all five accounts.

Conclusions

No issues requiring formal comment or recommendation have arisen in this area.

Review of Corporate Governance

Our objective here is to ensure that the Council has robust Corporate Governance documentation 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 ascertain, no actions of a potentially unlawful nature have been or are being considered for implementation. We have: -

- Examined the minutes of meetings of the Full Council and its Standing Committees (except Planning) held throughout the current financial year to end March 2017 to ensure that no issues affecting the Council's financial stability either in the short, medium or long term exist, also that no other issues are in existence whereby the Council may potentially be considering or have taken decisions that might result in ultra vires expenditure being incurred: no such issues were identified;
- We have previously noted that the Council properly adopted the General Power of Competence at the Full Council meeting in May 2015: subsequently, we note that re-adoption was not required in May 2016 in the absence of Council elections this year; and
- We also previously noted that both Standing Orders and Financial Regulations had been reviewed during 2015-16, both documents being revised in part for legislative changes such as the introduction of filming / recording of meetings and in part for updated NALC recommendations: subsequently, we note that both documents were re-affirmed in July 2016, and the latter again in March 2017 having been subject to appropriate revisions to reflect revised contract regulations and the introduction of a national tender limit of £25,000.

Conclusions

No issues requiring formal comment or recommendation have arisen in this area.

Review of Purchasing and Payment Procedures

We have selected a sample of supplier payments made during the financial year to 31st March 2017, examining all those individually in excess of £1,500 together with a more random sample of every 25th payment, irrespective of value. Our test sample comprised 60 payments, totalled just over £195,000 (distorted somewhat by the Strand Wharf project cost of £86,000) and represented 68% of all non-pay related

expenditure for the year. Our testing strategy aims to ensure compliance with the following criteria to ensure that each payment is:

- Supported by a trade invoice or other appropriate form of supporting documentation;
- Supported by an official order, where appropriate;
- Supported by proper quotations and / or a formal tender process, where applicable under the terms of the Council's Financial Regulations;
- Posted accurately to the Edge software nominal ledger expenditure headings;
- Authorised as seen by members during the course of the cheque approval process and subsequently summarised for adoption by Full Council; and
- That the calculation and recording of VAT to the VAT control account for subsequent recovery has been actioned appropriately.

In relation to VAT, we note that periodic, "on-line" recovery claims continue to be submitted and have checked and agreed that for the six months ending September 2016 to the underlying Scribe detail and subsequent repayment. The March 2017 claim had, due to current staffing levels and annual leave, not yet been submitted at the time of this final visit but we have agreed the detail therein to Scribe and the year-end debtor disclosure in the Statement of Accounts.

Finally in this area, we have updated our year-on-year analytical review of expenditure incurred across the range of Council activities with no significant, un-identified variances arising to warrant further enquiry or explanation by officers.

Conclusions

No issues requiring formal comment or recommendation have arisen in this area.

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: -

- Previously noted that an appropriate review of the risk assessment register for all principal areas of the Council's activities was undertaken and that a formal "strategy" and detailed risk register was re-adopted by the Full Council at its meeting in March 2016 and, subsequently has again been properly considered at Full Council in March 2017; and
- Examined the current year's insurance policy schedules (to August 2017), cover continuing to be provided by Aviva, noting that both Employer's and Public Liability remain at £10 million; that Fidelity Guarantee cover remains at £450,000 and that Loss of Revenue cover remains at £240,000.

Conclusions

No issues requiring formal comment or recommendation have arisen in this area.

Budgetary Control and Reserves

We aim in this area of our work to ensure that the Council has appropriate procedures in place to determine its future financial requirements leading to the adoption of an approved budget and formal determination of the amount to be precepted on the local Unitary Authority, that effective arrangements are in place to monitor budgetary performance throughout the financial year and that the Council has identified and retains appropriate reserve funds to meet future spending plans. To meet this objective:

- We previously noted that early deliberations have been undertaken in relation to Revenue budgets for 2017-18, with any formal conclusions deferred until January 20167 by which time it was expected that Southend BC will have determined their approach to the “support grant”. Subsequently, at this final visit, we note the conclusion of these deliberations at the Extra Council meeting in February 2017 with the Precept formally adopted and recorded at £400,903, excluding the support grant of £9,800;
- We are pleased to record that members continue to be provided with sound, periodic and comprehensive management accounting information in order to provide an appropriate means for monitoring budgetary performance during the current year; and
- We noted in the Statement of Accounts for 2015-16 that several specific Earmarked Reserves were established with subsequent minutes indicating occasional virement. At this final visit, we note that Total Reserves as at 31st March 2017 stood at £404,000 and comprised Capital Receipts (£12,000), other specific Earmarked items (£156,000) and the residual General Fund (£127,000): the latter represents three to four months expenditure at current levels and is considered more than adequate to meet the needs of the Council at present.

Conclusions

No issues requiring formal comment or recommendation have arisen in this area.

Review of Income

In this area of our review work, we aim to ensure that income due to the Council is identified, invoiced (where applicable) and recovered at the appropriate rate and within a reasonable time scale: also ensuring that it is banked promptly in accordance with the Council’s Financial Regulations. In addition to the precept, the Council’s principal source of income is clearly the Community Centre, supplemented by allotment rentals, monthly farmers’ market pitch fees, community transport ticket sales and ad-hoc activities such as Xmas Lights and other events. Consequently:-

- We note that the schedules of Council’s fees and charges continue to be reviewed and adopted annually, those for the Centre and allotments for 2016-17 having been formally considered (with no changes arising) by the relevant committee and Full Council during the last municipal year;

- We have, as noted earlier in this report, verified all receipt transactions from Edge ledgers to relevant bank statements for three sample months;
- We note that the bookings and receipting processes for the Community Centre, utilising bespoke Edge software for this purpose, remain largely unchanged compared with the detail previously tested and agreed during 2013-14. We are also pleased to note the levels of segregation in place despite the limited numbers of administrative personnel;
- We have again tested examples of the Finance Officer's banking control sheets in September 2016 to cashbook postings and bank statement entries, noting the timely and accurate manner (at least twice weekly) in which funds are deposited with the bank; and
- We have tested a sample of sales ledger invoices for Community Centre bookings by reference to a sample of the bookings diary (1st to 8th September 2016) to ensure that every entry had been invoiced, that the fees charged were in accord with the times of day and length of each activity and that payments had been received in a timely manner.

Finally in this area, we have updated our year-on-year analytical review of income arising across the range of Council activities with no significant, un-identified variances arising to warrant further enquiry or explanation by officers.

Conclusions

No issues requiring formal comment or recommendation have arisen in this area.

Petty Cash Account and Debit Card Usage

A relatively limited petty cash account is operated in the Council's office on a straightforward "top-up as required" basis: at the time of the previous interim visit just 3 re-imbusement cheques totalling £350 had been required to end September 2016.

Payment transactions are entered into the Edge Expenditure reports in the same manner as other supplier cheque and direct debit payments with full details of the payee and goods with VAT separately recorded for periodic recovery where applicable.

We have tested a sample of payment transactions (September 2016) with all items properly supported by till receipts / supplier invoices and correctly entered in the ledgers.

In addition, an HSBC Imprest bank account is in use with a debit card available for urgent goods / services and internet purchases to obtain best value pricing. Again this is utilised in a very limited manner (just 5 transactions totalling £494 in the sample month tested of September 2016) with all payments appropriately supported by supplier invoices and correctly entered in the ledgers.

Conclusions

No issues requiring formal comment or recommendation have arisen in this area.

Salaries and Wages

In examining the Council's payroll function, we aim to confirm that extant legislation is being appropriately observed as regards adherence to the Employee Rights Act 1998 and the requirements of HM Revenue 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, as previously amended with effect from 1st April 2015 as regards employee contribution bandings. To meet that objective, we have:

- Ensured that the Council reviews and approves pay scales for staff annually and has duly implemented the NJC award for 2016-17;
- Noted previously that a payroll bureau provider (Acumen) was engaged to provide the service and this remains the case in 2016-17;
- Agreed the amounts paid to employees by reference to the approved pay scales on the NJC annual schedules, or those approved "in house" where applicable, examining a sample of all those salary payments made in September 2016;
- Ensured that Tax and National Insurance deductions for all employees have been made applying the appropriate PAYE code and NIC Table, particularly checking the latter to ensure revisions have been made to reflect the governmental withdrawal of lower contribution rates for members of employers' occupational schemes with effect from April 2016;
- Checked that the correct superannuation percentage deductions, as amended from 1st April 2015, are being applied where applicable;
- Checked and agreed the net payments to staff from copy payslips to the Bacs summary reports and resultant cashbook entries; and
- Similarly checked and agreed the payment over of deductions to HMRC and Essex County Council from copy payroll reports to cashbooks and have, as part of the supplier payments testing noted earlier, summarised the month by month total payments with explanations obtained for any variances arising therein.

Conclusions

No issues requiring formal comment or recommendation have arisen in this area.

Asset Registers

The Accounts and Audit Regulations 1996 (as amended from time to time) require that all Councils establish and maintain inventories/asset registers of buildings, land, plant and equipment, etc. owned by them.

We have noted previously that an appropriate register is maintained, the Clerk having updated detail to reflect acquisitions and disposals in 2015-16, and this continued to be the case for 2016-17.

We have checked and agreed the values recorded in the registers, correctly at cost with acquisitions / disposals in the year only without any “insurance inflation” in accord with current regulations, to the overall balances disclosed at Box 9, Section 2 of the Annual Return.

Conclusions

No issues requiring formal comment or recommendation have arisen in this area.

Investments and Loans

Our objectives here are to ensure that the Council is “investing” surplus funds, be they held temporarily or on a longer term basis in appropriate banking and investment institutions, that an appropriate investment policy is in place, that the Council is obtaining the best rate of return on any such investments made, that interest earned is brought to account correctly and appropriately in the accounting records and that any loan repayments due to or payable by the Council are transacted in accordance with appropriate loan agreements.

Conclusions

As noted earlier in this report, the Council holds no specific “investments”, any savings funds being held in HSBC and Public Sector instant access bank accounts detail of which we have checked and agreed as recorded earlier in this report.

Similarly, the Council has no loans either repayable by, or to, it.

Statement of Accounts and Annual Return

We have verified the accuracy of detail in the Annual Statement of Accounts, as produced initially by the Edge accounting software, but also supplemented by more formal supporting Income & Expenditure and Balance Sheet statements prepared by the Clerk and Finance Officer, to the underlying records and other documentation provided. Additionally we have verified the transfer of the summarised results, and prior year’s comparators, to the Annual Return at Section 2.

Conclusions

We are pleased to note that no further issues have been identified in our review and, on the basis of the work completed on the Council’s Accounts and other relevant supporting documentation for the year, we have duly “signed off” the Internal Audit Certificate within the Annual Return assigning positive assurances in each relevant category.

[Agenda](#)

Section 1 – Annual governance statement 2016/17

We acknowledge as the members of:

Enter name of
smaller authority here:

LEIGH ON SEA 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 2017, that:

	Agreed			'Yes' means that this smaller authority:
	Yes	No		
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.				prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.				made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and proper practices that could have a significant financial effect on the ability of this 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 on:

and recorded as minute reference:

Signed by Chair at meeting where approval is given:


Clerk:

*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.

Income and Expenditure Account as at 31st March 2017

NEW LAYOUT		
31/03/2016	INCOME	31/03/2017
£		£
361,694.00	BC - Precept	391,550.00
19,750.00	BC - Grants	14,220.00
0.00	CFC - Events	2,908.61
1,019.05	CFC - LCC Friends	222.68
300.00	CFC - Other	300.00
0.00	CFC - SW Memorial Plaques	4,000.00
112,590.31	CFC - LCC Room Hire	114,333.58
12,351.94	E&L - Allotments	11,898.31
3,266.84	E&L - Community Transport	3,399.70
6,654.48	E&L - Other	6,404.21
0.00	P&R - Cil Income	885.06
1,374.90	P&R - Interest on Investments	1,136.00
1,528.64	P&R - Other	1,632.10
£ 520,530.16	INCOME TOTAL	£552,890.25
EXPENDITURE		
12,887.63	Capital Equipment	6,878.72
45,794.63	CFC - LCC Premises	43,104.39
2,442.55	CFC - Skate Park	2,439.07
116,029.44	CFC - Staff	134,283.90
0.00	CFC - Strand Wharf	1,368.08
12,757.27	CFC -LCC Administration	13,628.00
6,635.00	CFC - Other	5,922.00
16,171.41	E&L - Allotments	20,433.20
7,733.43	E&L - Community Transport	9,040.76
109,083.31	E & L - Events & General Services	126,508.11
29,112.64	P&R -Administration	30,835.09
17,273.64	P&R - Expenditure	21,974.61
42.76	P&R - Re-imbusement of Councillors Expenses	78.61
80,704.72	P&R - Staff	76,829.78
12,426.11	Planning	10,928.24
	Section 137 Payments	0.00
£ 469,094.54	EXPENDITURE TOTAL	£504,252.56
101,117.56	Balance from Previous Year	112,441.47
520,530.16	Add Total Income	552,890.25
621,647.72		665,331.72
469,094.54	Deduct Total Expenditure	504,252.56
152,553.18		161,079.16
-40,111.71	Transfer from/ to Earmarked Reserves	-33,818.16
£ 112,441.47	Balance as at 31st March	£127,261.00

Council 6th June 2017 – Appendix 3
Balance Sheet as at 31st March 2017

Leigh-on-Sea Town Council			
71-73 Elm Road, Leigh-on-Sea, Essex SS9 1SP - Tel: 01702 716288 council@leighonseatowncouncil.gov.uk www.leighonseatowncouncil.gov.uk			
31/03/2016		£	31/03/2017
£		£	£
	Current assets		
332,766.17	Investments		375,396.54
18,307.57	VAT Recoverable		9,545.25
6,590.40	Other Debtors		4,824.01
7,984.87	Payments in Advance		6,769.74
12,046.59	Cash in Hand and at Bank		18,484.75
377,695.60	TOTAL CURRENT ASSETS		415,020.29
22,351.15	Creditors		11,255.14
217.00	Receipts in Advance		-
22,568.15	TOTAL CURRENT LIABILITIES		11,255.14
£ 355,127.45	NET CURRENT ASSETS		£ 403,765.15
	Represented by		
112,441.47	General Fund		127,261.00
	Earmarked Reserves		
	P & R	79,406.19	
	E & L	21,714.22	
	Planning	2,000.00	
	CFC	52,699.26	
90,475.95			155,819.67
	Capital Reserves		
	Strand Wharf	2,276.53	
	Capital Projects	118,407.95	
152,210.04			120,684.48
£ 355,127.46			£ 403,765.15

Supporting Notes to Accounts 2016/2017

1. Assets

During the year, the following assets were purchased at the following cost:

Computer	£	1017.00
Office Furniture	£	502.91
Leigh Lights	£	4680.00
LCC Equipment	£	150.73
Allotments	£	116.58
Events Equipment	£	411.50
Strand Wharf	£	130,000.00

During the year, the following assets were disposed of at an asset value of:
£16757.00

Bus Shelters returned to Southend Borough Council

At 31st March 2017 the following assets were held:

Computers	£	20,186.06*
Notice Boards	£	5,017.67*
Chairman's Insignia (Donated by Mr. T. Hatton)	£	1,500.00**
Christmas Lights	£	66,688.44*
Buildings & Infrastructure on allotments	£	32,021.47*
Seats	£	1,932.00*
Bins	£	880.00*
Bollards	£	7,017.63*
Franking Machine	£	1,109.00*
Skate Park Lighting	£	7,866.65*
Leigh Sign	£	2,220.00*
Allotments -		
Marshall Close	£	1.00***
Manchester Drive	£	1.00***
Leigh	£	1.00***
Youth Facility	£	280,000.00****
Strand Wharf	£	130,000.00*****

* The basis of valuation of these assets is purchase value.

** Insignia at Insurance value.

*** Nominal value, not purchased, transferred from Southend B.C.

**** Insurance Value

***** Valued at cost of landscaping

Value of other assets not required to be individually identified £50681.85.

2. Leases

During the year the following leases were held:

Landlord	Property	Rent Paid £	Repairing/ Not Repairing
Southend Borough Council	The Community Centre	0.00	Repairing
Southend Borough Council	Skate Park Leigh Marsh	50.00	Repairing
Southend Borough Council	Strand Wharf	0.00	Repairing

The basic rent payable for the Community Centre Rent is £35,000.00 per annum. Rent becomes payable at 40% of the net profit arising from the operation of the premises up to a maximum of £35,000.00.

The Council maintains a 5 year lease for the photocopier. Payments in 2016/17 amounted to £1,301.76.

3 Borrowings

The Council had no loans outstanding as at 31st March 2017.

4 Short Term Investments

Short Term Investments comprise:

HSBC Business Savings Account	£	61,564.75
Public Sector Deposit Fund	£	313,831.79
Total	£	375396.54

5. Bank and Cash in Hand

Balances as at 31st March 2017 were as follow:

Current Account & Community Centre	£	£14645.80
Payroll Account	£	2741.17
Imprest Account	£	1000.00
Petty Cash	£	57.78
Total	£	18444.75

During the year 2016/17 Friends of the Community Centre purchased an Artists Hoarding from Wesley Methodist Church for the Community Centre. As at 31st March 2017 Leigh Town Council holds a balance of funds of £1,949.68 on behalf of the Friends of the Community Centre.

6. Debts Outstanding

The Council had the following debtors as at 31st March 2017:

Payee	Purpose	£
HMRC	Vat Recoverable	9545.25
Hirers	Room Bookings	4814.56
Others Debtors		9.45
Total		14,369.26

7. Pensions

Employees participate in the Local Government Pension Scheme administered by Essex County Council. For the year of account the Council's contributions equal 16.7% of the employees' pensionable pay compared to 15.9% in 2015/16

8. Capital Reserves

As at 31st March 2017, the Council had Capital Reserves of £120684.48

Strand Wharf - £2276.53

Other Projects Fund - £118407.95

Movements on the Capital Reserves

Opening Balance	£152,210.04
New Capital Projects	£ 51484.43
Less	
Amount Used to Finance Capital Expenditure	£ 83009.99
Balance at year end	£120684.48

The Capital Reserve represent the amount of money available within the Council's fund balance that can only be used to finance capital expenditure.

9. Earmarked Reserves

Reserves of £155819.67 have been earmarked for specific projects during the year.

Purpose of Reserve	Opening Balance	Reserves Created/Increased	Movement in Year	Closing Balance
<i>Policy & Resources Committee</i>				
Elections	£22,265.59	£7,000.00	£0	£22,265.59
Renewals Fund	£14586.02	£3,000.00	£1,500.00	£16,086.02
Grant Aid	£971.18	£5000.00	£2,500.00	£3,471.18
Volunteer Programme	£5,004.40	£15,000.00	£500.00	£19,504.40
Office Rent	£3,500.00	-	£3,500.00	£0
Legal Costs	£0	£0	£0	£0
Office Admin	£0	£30,800.00	£28,800.00	£2000.00
Salaries	£0	£259731.00	£243652.00	£16079.00
<i>Environment & Leisure Committee</i>				
Allotments Infrastructure	£3,876.73	£1,250.00	£120.00	£5006.73
E&L Allotments	£1,120.19	£7,850.00	£6,850.00	£2,120.19
E&L General Services	£1000.00	£9,200.00	£6,200.00	£4,000.00
E&L General Events	£1,728.30	£8,800.00	£5,800.00	£4,728.30
Leigh Lights	£4,659.00	£30,455.00	£29,255.00	£4,659.00
<i>Planning Committee</i>				
Neighbourhood Plan	£0	£2,000.00	-	£2000.00
<i>Community Facilities Committee</i>				
Skate Park	£2402.25	£4,550.00	£2,550.00	£4,402.25
Highways Infrastructure	£331.03	£8,000.00	£7,000.00	£1331.03

Community Centre	£8294.88	£18,800.00	£13,000.00	£14094.88
Community Centre – Feasibility study for refurbishment	£5,000.00	-	-	£5,000.00
Community Centre Refurbishment and Equipment	£12,076.68	£20,500.00	£10,000.00	£22576.68
Paddling Pool	£1,659.70	-	-	£1,659.70
Strand Wharf Planters	£0	£4000.00	£365.28	£3634.72
Totals	£90,475.95	£426,936.00	£361,592.28	£155,819.67

10. List of Creditors / Accruals 2016-17

Payee	Purpose	Amount £
Southend Borough Council	Bus Shelter donation	£1,500.00
ATS Services & Supplies	Cooker installation	£750.00
E Catering Ltd	Cooker for Café kitchen	£1,100.00
Allotment Plot Holders	Tenancy Deposits Held	£4,334.50
Earth Anchors	Notice Boards	£1,200.00
Kieran Lucas Contractors	Installation of notice boards	£400.00
Biffa Environmental	Waste Bin Rental and collection	£284.60
Trade Windows	Waste Bin Rental and Collection	£750.00
Bank Charges	HSBC	£97.36
SSE	Electricity Charge for Skate Park	£46.97
Global Payments	Card Processing Charges	£61.43
Picture Hanging Systems Ltd	Art Wall hanging system	£730.28
Total		£11,255.14

11. Contingent Liabilities

There are no contingent liabilities which have not been included in the Council's accounts for 2016-17.

12. Commitments

The Council has not entered into any new financial commitments during 2016-17.

[Agenda](#)

Section 2 – Accounting statements 2016/17 for

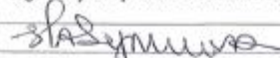
Enter name of smaller authority here:

LEIGH ON SEA TOWN COUNCIL

	Year ending		Notes and guidance Please round all figures to nearest £1. Do not leave any boxes blank and report 00 or Nil balances. All figures must agree to underlying financial records.				
	31 March 2016 £	31 March 2017 £					
1. Balances brought forward	303691	355127	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	361694	391550	Total amount of precept (or for IDBs, rates and levies) received or receivable in the year. Exclude any grants received.				
3. (+) Total other receipts	158836	161340	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	237660	262552	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	0	0	Total expenditure or payments of capital and interest made during the year on the smaller authority's borrowings (if any).				
6. (-) All other payments	231434	241700	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	355127	403765	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	344812	393881	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	489774	609895	This cell shows the value of all the property the authority owns. It is made up of its fixed assets and long-term investments.				
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).				
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)		<table border="1"> <tr> <td>Yes</td> <td>No</td> </tr> <tr> <td></td> <td>✓</td> </tr> </table>	Yes	No		✓	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.
Yes	No						
	✓						

I certify that for the year ended 31 March 2017 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:



Date: 1st June 2017

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

and recorded as minute reference:

Signed by Chair at meeting where approval is given:

Bank Reconciliation		
Leigh-on-Sea Town Council		
Financial year ending 31 March 2017		
Prepared by: E M Stratton (Assistant Responsible Finance Officer) 2nd May 2017		
	£	£
Balance per bank statements as at 31 March 2017		
Public Sector Deposit Fund	313,831.79	
Savings Account	61,564.75	
Current Accounts	18,440.63	
Payroll Account	6,615.42	
Imprest Account	1,000.00	
		401,452.59
Petty Cash Account		57.78
Petty Cash Float (Waste Bags)		40.00
		401,550.37
Less: Unpresented Cheques at 31 March 2017:		
Payroll Acct Chq no 100131	3,874.25	
Cheque No. 101962	271.86	
Cheque No. 101972	150.00	
Cheque No. 101974	50.00	
Cheque No. 101980	84.04	
Cheque No. 101982	98.28	
Cheque No. 101997	18.50	
Cheque No. 102034	30.00	
Cheque No. 102046	15.00	
Cheque No. 102084	60.00	
Cheque No. 102086	22.00	
Cheque No. 102085	381.63	
Cheque No. 102087	126.60	
Cheque No. 102088	603.49	
Cheque No. 102089	72.02	
Cheque No. 102090	126.00	
Cheque No. 102091	160.20	
Cheque No. 102092	495.64	
Cheque No. 102093	90.00	
Cheque No. 102094	90.00	
Cheque No. 102095	290.00	
Cheque No. 102096	170.00	
Cheque No. 102097	95.00	
Cheque No. 102098	105.00	
Cheque No. 102099	110.00	
Cheque No. 102100	35.41	
Cheque No. 102101	13.96	
Cheque No. 102102	30.20	
		-7,669.08
Net balances as at 31 March 2017		£ 393,881.29
CASH BOOK :		
Opening Balance as at 1 April 2016		344,812.76
Add: Receipts in the year		591,097.88
Less: Payments in the year		-£542,029.35
Closing balance per cash book as at 31 March 2017		£393,881.29

Explanation of variances – pro forma for local councils**Leigh-on-Sea Town Council**

- Variances of more than 15% between totals in individual boxes (except variances of less than £200)
- Any change where there is a movement to and from zero; and
- If the total reserves (Box 7) figure is more than twice the annual precept value (Box 2)
-

Section 1	2015/16 £	2016/17 £	Variance £	Variance %	Detailed explanation of variance (with amounts in £)
Box 2 <i>Precept</i>	361,694	391,550	29,856	8.25%	
Box 3 <i>Other Receipts</i>	158,836	161,340	2,504	1.58%	
Box 4 <i>Staff Costs</i>	237,660	262,552	24,892	10.47%	
Box 5 <i>Loan interest/capital repayments</i>	0	0	0	0	
Box 6 <i>Other payments</i>	231,434	241,700	10,266	4.44%	
Box 9 <i>Fixed assets & long term assets</i>	489,774	609,895	120,121	24.53%	Acquisition of new asset - landscaping to create community space at Strand Wharf valued at cost of works £130,000 Acquisition of other assets to include Christmas lights, fixtures & fittings, allotments, computer £6,878 Less £16,757 Bus shelters removed from Asset Register and returned to Southend Borough Council £120,121
Box 10 <i>Borrowings</i>	0	0	0	0	
Explanation for 'high' reserves					

*Includes:

Leigh-on-Sea Town Council

Box 7: Balance carried forward		£	£
			403,765
Deduct	Debtors		
	LCC Room Hire	4,834.01	
	VAT	9,545.25	
		14,369.26	
Deduct	Payments in Advance		
	General Purposes	3649.99	
	LCC Premises	3119.75	
		6,769.74	
Total Deductions			21,139
Add	Creditors		
	Administration	158.79	
	Allotments	4,334.50	
	LCC - Premises	3614.88	
	LFE	3146.97	
		11255.14	
Add	Receipts in Advance	0.00	
		0.00	
Total Additions			11,255
Box 8: Total Cash & Short Term Investments			393,881