

**MINUTES** of the **ANNUAL COUNCIL MEETING** held in the Conference Room, Epping Hall, on **Tuesday 12<sup>th</sup> May 2026 at 8pm.**

**PRESENT:**

Cllr Janet Whitehouse (Former Town Mayor)	
Cllr Razia Sharif (Town Mayor from Item 1)	
Cllr N Avey	Cllr C Burgess
Cllr L Burrows	Cllr J Duffell
Cllr C McCredie	Cllr H Pegrum
Cllr G Scruton	Cllr Jon Whitehouse

**OFFICER:** Beverley Rumsey (Town Clerk)

**IN ATTENDANCE:** 15 members of the public, 1 member of the press.

**1. ELECTION OF TOWN MAYOR**

It was proposed by Cllr Jon Whitehouse that Cllr Razia Sharif be nominated for the office of Town Mayor for the 2026-27 municipal year. This was seconded by Cllr C Burgess.

There being no other nominations, it was **RESOLVED** that Cllr Razia Sharif be elected as Town Mayor for the 2026-27 municipal year.

The retiring Town Mayor, Cllr Janet Whitehouse, invested Cllr Razia Sharif with the Mayoral Chain of Office.

Cllr Razia Sharif read and signed the Declaration of Acceptance of Office of Town Mayor and this document was countersigned by the Town Clerk.

**Town Mayor Cllr Razia Sharif in the Chair.**

**2. RETIRING TOWN MAYOR'S DUTIES AND REPORTS**

The retiring Town Mayor Cllr J Whitehouse's report on her year in office was **NOTED**. The report is attached as **Attachment A, Appendix 1**.

Council **NOTED** that duties undertaken by the Town Mayor for the period 14<sup>th</sup> April - 12<sup>th</sup> May 2026, as per **Attachment A**.

The retiring Town Mayor Cllr Janet Whitehouse was presented with her past Town Mayor's badge by the incoming Mayor, Cllr Razia Sharif.

**3. APOLOGIES FOR ABSENCE**

Apologies for absence were received from Cllr M Wright and Cllr H Whitbread.

**4. ELECTION OF DEPUTY TOWN MAYOR**

It was proposed by Cllr C Burgess that Cllr Nigel Avey be nominated for the office of Deputy Town Mayor for the 2026-27 municipal year. This was seconded by Cllr J Duffell.

There being no other nominations, it was **RESOLVED** that Cllr Nigel Avey be elected as Deputy Town Mayor for the 2026-27 municipal year.

Cllr Nigel Avey read and signed the Declaration of Acceptance of Office of Deputy Town Mayor and this document was countersigned by the Town Clerk.

5. **RETIRING DEPUTY MAYOR'S REPORT AND DUTIES**

The retiring Deputy Town Mayor Cllr Razia Sharif's report on her year in office was **NOTED**. The report is attached as **Attachment A, Appendix 2**.

Council **NOTED** that duties undertaken by the Retiring Deputy Town Mayor for the period 14<sup>th</sup> April - 12<sup>th</sup> May 2026, as per **Attachment B**.

6. **DECLARATIONS OF INTEREST**

There were no declarations of interest.

7. **DISPENSATIONS**

There were no dispensations.

8. **PUBLIC PARTICIPATION — QUESTION TIME**

There were no public questions or comments.

9. **CONFIRMATION OF COUNCIL MINUTES**

Council **RESOLVED** that the Minutes of the Ordinary Council Meeting held on 14<sup>th</sup> April 2026 be signed by the Mayor as a true record and adopted by Council, subject to the following amendments:

Minute #483 (v): Apostrophe after s not before

Minute #484 refers to North Weald Bowls Club

10. **MINUTES OF COMMITTEE MEETINGS**

Council **RESOLVED** that the minutes of the Planning & General Purposes Committee dated 14<sup>th</sup> April 2026 and the minutes of the Planning & General Purposes Committee dated 28<sup>th</sup> April 2026, be signed by the Mayor as a true record and adopted by Council.

11. **COMMUNICATIONS**

(i) **Communications from the Town Mayor:**

None

(ii) **Communications from the Town Clerk:**

The Town Clerk thanked Jimmy Waters for his hard work and perseverance with the London 15 milestone.

The Town Clerk provided some information on Council's membership to the Essex Association of Local Councils, as per **Attachment F1**, which was **NOTED** by Council.

The Town Clerk provided some information on Council's membership to CouncilWise training & support, as per **Attachment F2**, which was **NOTED** by Council.

Council **NOTED** the report of the Town Clerk.

## 12. **REPORTS FROM MEMBERS**

Cllr G Scruton	Civic Reception	24 <sup>th</sup> April 2026
	Action Plan working party meeting	2 <sup>nd</sup> May 2026
Cllr J Duffell	Civic Reception	24 <sup>th</sup> April 2026
	Action Plan working party meeting	27 <sup>th</sup> April 2026
Cllr H Pegrum	Civic Reception	24 <sup>th</sup> April 2026
	Action Plan working party meeting	27 <sup>th</sup> April 2026
	Installation new vicar St John's Church	3 <sup>rd</sup> May 2026
Cllr C McCredie	Community meeting	16 <sup>th</sup> April 2026
	Civic Commander Air Cadet meeting	16 <sup>th</sup> April 2026
	Countrycare 40 <sup>th</sup> anniversary	21 <sup>st</sup> April 2026
	Civic Reception	24 <sup>th</sup> April 2026
	Epping Society meeting	27 <sup>th</sup> April 2026
	Dementia Friendly café	7 <sup>th</sup> May 2026
	Swaines Green May Fayre: Dog show and parking	9 <sup>th</sup> May 2026
Cllr C Burgess	Civic Commander Air Cadet meeting	16 <sup>th</sup> April 2026
	Civic Reception	24 <sup>th</sup> April 2026
	Swaines Green May Fayre	9 <sup>th</sup> May 2026
Cllr N Avey	Friends of St Margaret's Hospital meeting	21 <sup>st</sup> April 2026
	Spring Fayre raised £2900. Epping coffee morning. 9 requests for equipment from hospital staff totalling £1646.	
Cllr Jon Whitehouse	Civic Reception	24 <sup>th</sup> April 2026
	Installation new vicar St John's Church	3 <sup>rd</sup> May 2026
	Swaines Green May Fayre	9 <sup>th</sup> May 2026
	Unveiling the Bell Common milestone	11 <sup>th</sup> May 2026

## 13 **KEY MEMBERS & APPOINTMENTS TO COMMITTEES**

### (i) **Key members & appointments to Committees**

**It was RESOLVED** that Council's Key Members and appointments to Standing Committees to be as follows for the 2026-27 year:

#### **Key Members:**

Administration: Cllr N Avey

Cemetery: Cllr H Pegrum

Epping Hall and Jack Silley Pavilion: Cllr H Pegrum

Events: Cllr R Sharif

Finance: Cllr G Scruton

Market: Cllr M Wright

Rec Grounds & Outside Services: Cllr J Duffell

(The Mayor and Deputy Mayor are ex officio Members of all Committees)

**Planning & General Purposes Committee:**

- |                           |                                  |
|---------------------------|----------------------------------|
| 1. Cllr N Avey (Chairman) | 2. Cllr M Wright (Vice-Chairman) |
| 3. Cllr C Burgess         | 4. Cllr C McCredie (Town Mayor)  |
| 5. Cllr G Scruton         |                                  |

(Cllr J Duffell would stand in if non quorate, if unavailable this would be Cllr R Sharif)

**Corporate Governance Advisory Committee:** (minute #45 of 05/06 refers)

- |   |  |
|---|--|
| 1. Cllr N Avey<br>(Chairman & Deputy Mayor) | 2. Cllr R Sharif<br>(Town Mayor to substitute for Key Member for Administration, as dual role as Deputy Mayor this year) |
| 3. Cllr G Scruton (Finance Key Member)      | 4. Town Clerk/RFO (Non voting member)<br>( <del>Mayor if not quorate</del> )   |

**Neighbourhood Planning Advisory Committee:**

- |                           |                                  |
|---------------------------|----------------------------------|
| 1. Cllr N Avey (Chairman) | 2. Cllr M Wright (Vice-Chairman) |
| 3. Cllr C McCredie        | 4. Cllr R Sharif                 |

**Discipline/Grievance Committee:**

- |                          |                    |                  |
|--------------------------|--------------------|------------------|
| 1 Cllr N Avey (Chairman) | 2. Cllr C McCredie |                  |
| 3. Cllr C Burgess        | 4. Cllr R Sharif   | 5. Cllr M Wright |

**Appeals Committee:** (members must be different to those on the Discipline & Grievance Committee:

- |                   |                        |
|-------------------|------------------------|
| 1. Cllr J Duffell | 2. Cllr H Pegrum       |
| 3. Cllr G Scruton | 4. Cllr Jon Whitehouse |

**Joint Standards Committee:**

1. Deputy Mayor (ex officio)
2. Substitute: Key Member for Finance (ex officio)

**Task & Finish Personnel Committee: (Town Clerk recruitment)**

- |                              |                  |
|------------------------------|------------------|
| 1. Cllr C Burgess (Chairman) | 2. Cllr H Pegrum |
| 3. Cllr Jon Whitehouse       | 4. Cllr M Wright |

**Market Committee:**

- |                             |                          |
|-----------------------------|--------------------------|
| 1. Cllr M Wright (Chairman) | 2. Cllr C Burgess        |
| 3. Cllr C McCredie          | 4. Cllr N Avey           |
| 5. Cllr H Pegrum            | 6. Cllr Janet Whitehouse |

**Action Plan Working Party:**

- |                        |                  |                   |
|------------------------|------------------|-------------------|
| 1. Cllr J Duffell      | 2. Cllr H Pegrum | 3. Cllr G Scruton |
| 4. Cllr Jon Whitehouse |                  |                   |

**Playground and Recreation Grounds Working Party:**

- |                  |                   |                        |
|------------------|-------------------|------------------------|
| 1. Cllr N Avey   | 2. Cllr C Burgess | 3. Cllr C McCredie     |
| 4. Cllr H Pegrum | 5. Cllr G Scruton | 6. Cllr Jon Whitehouse |
| 7. Cllr M Wright | 8. Cllr J Duffell |                        |

**Safer Epping:**

- |                               |                          |
|-------------------------------|--------------------------|
| 1. Cllr C McCredie (Chairman) | 2. Cllr G Scruton        |
| 3. Cllr C Burgess             | 4. Cllr Janet Whitehouse |

**Budget Working Party:**

- |                      |                   |
|----------------------|-------------------|
| 1. Cllr H Pegrum     | 2. Cllr G Scruton |
| 3. Cllr J Whitehouse | 4. Cllr M Wright  |

**Epping Hall Working Party:**

- |                   |                        |                          |
|-------------------|------------------------|--------------------------|
| 1. Cllr N Avey    | 2. Cllr C Burgess      | 3. Cllr H Pegrum         |
| 4. Cllr G Scruton | 5. Cllr Jon Whitehouse | 6. Cllr Janet Whitehouse |

**Expressions of Interest Groups**

**Climate & Environmental Awareness Policy**

Cllr C Burgess

Cllr C McCredie

Cllr G Scruton

14 **APPOINTMENTS TO OUTSIDE BODIES**

Council **RESOLVED** that the following Members be appointed to serve on Outside bodies for the 2025-26 municipal year:

<b>Local Councils' Liaison Committee:</b>	Cllr Janet Whitehouse
<b>Essex Association of Local Councils:</b>	Cllr Janet Whitehouse
<b>Larger Local Councils:</b>	Cllr Janet Whitehouse
<b>Friends of Swaines Green:</b>	Cllr Jon Whitehouse & Cllr N Avey
<b>Royal British Legion - Epping Branch:</b>	Cllr J Duffell
<b>Epping/Eppingen Association:</b>	Town Mayor
<b>Epping Society:</b>	Cllr C McCredie
<b>Theydon Trust:</b>	Cllr H Pegrum, Cllr N Avey & Cllr C Burgess

*(As representatives and shareholders to this organisation (Minute #5 2007/08 refers) for the life of this Council. No other councillor will be involved in any capacity with Theydon Trust Limited during this period except by Formal Resolution of Council following consultation with Theydon Trust's Officers.)*

<b>Trustee of Epping Forest Band:</b>	Town Clerk
<b>Epping Horticultural Society:</b>	Cllr M Wright
<b>Epping in Bloom</b>	Cllr C McCredie
<b>Area Rep to ECC on Public Transport:</b>	Cllr Janet Whitehouse
<b>Theydon Bois United Charities:</b>	Cllr Janet Whitehouse
<b>Friends of St Margaret's Hospital</b>	Cllr N Avey & Cllr R Sharif
<b>Epping &amp; Theydon Garnon Charities: (3)</b>	

Cllr H Pegrum, Cllr Janet Whitehouse: From May 2023 to 2027 & Cllr C Burgess  
(From May 2026-2027)

<b>Community Safety Partnership</b>	Cllr C McCredie
<b>Epping Forest Local Authorities Liaison</b>	Cllr Janet Whitehouse/Town Mayor
<b>Air Cadets (414 Squadron)</b>	Cllr C Burgess

(Please note: Epping Senior Citizens' Association, Epping Town Partnership & Epping Forest Countrycare are deleted)

15 **RECORD OF COUNCILLOR'S ATTENDANCES**

Council **RECEIVED** and **NOTED** the record of councillors' attendances from 13<sup>th</sup> May 2025 to 7<sup>th</sup> May 2026.

**16 REVIEW OF TERMS OF REFERENCE FOR COMMITTEES**

Council **RESOLVED** that the Terms of Reference for Committees be approved as presented in **Attachments J to Q**, with the planning procedure addition to **Attachment J**, No 13.

**17 REVIEW OF DELEGATION ARRANGEMENTS**

Council **RESOLVED** that the operational delegation arrangements for the Town Clerk be approved as presented in **Attachment R**.

**18 AUTHORISATION OF SIGNATORIES**

Council **RESOLVED** that those Members authorised to sign for payments on behalf of Council for the ensuing year to be Cllr H Pegrum, Cllr G Scruton, Cllr M Wright and Cllr C Burgess (to be added) (Barclays Bank). B Rumsey can transact on the account but not sign.

Council **RESOLVED** that those Members authorised to sign for payments on behalf of Council for the ensuing year to be Cllr H Pegrum, Cllr G Scruton, Cllr M Wright and Cllr C Burgess (to be added) (Cooperative Bank – main account and online account). B Rumsey & K Harrigan can transact on the accounts but not sign.

Council **RESOLVED** that those Members authorised to transact on the Nationwide Investment for the ensuing year to be Cllr H Pegrum, Cllr M Wright and B Rumsey (as Town Clerk & RFO).

**19 COUNCIL ACTION PLAN 2023-2027 (INTERIM DRAFT MAY 2026)  
COUNCIL FORWARD PLAN 2023-27 (INTERIM DRAFT MAY 2026)**

Council considered the updated Action Plan 2023-2027 and the updated Forward Plan 2023-27 (APPROVED on 11<sup>th</sup> November 2025, Minute #283 of 2025/256).

**It was RESOLVED that:**

- (i)** The updated Action Plan 2023-27, as per **Attachment S**, be **APPROVED** as the current working draft;
- (ii)** The updated Forward Plan 2023-27, as per **Attachment S1**, be **APPROVED** as the current working draft;
- (iii)** Meetings of the Action Plan working party will take place in autumn (pre budget setting) and spring (post budget setting) to inform the budget setting process and monitoring.

**20 CODE OF CONDUCT**

Council considered Epping Town Council's Code of Conduct, as per **Attachment T**.

**It was RESOLVED that:**

Epping Town Council REAPPROVED the Local Government Association's (LGA) Code of Conduct (previously re-approved at the Annual Council meeting on 13<sup>th</sup> May 2025, Minute #20 of 2025/26), as per **Attachment T**.

**21 CYCLE OF MEETINGS 2026/27**

Council discussed the Cycle of Meetings, as per **Attachment U**.

It was **RESOLVED** that:

- (i) Epping Town Council's Cycle of Meetings was **NOTED** (as had previously been APPROVED).

**22 EPPING TOWN COUNCIL POLICIES**

Council **NOTED** the list of Epping Town Council policies and their review dates, as per Attachment V.

**23 EPPING TOWN COUNCIL PLANNING MEETINGS**

Council considered the proposed new planning process for low application/simple application planning meetings, as per **Attachment W**.

It was **RESOLVED** that:

- (i) The new process for such meetings be **APPROVED** and **ADOPTED** as a process for Epping Town Council, as per **Attachment W**.

**24 EPPING NEIGHBOURHOOD PLAN**

Council discussed Epping's Neighbourhood Plan and the volume of public consultation events that should be undertaken to explain the details of the Neighbourhood Plan in advance of the public referendum on Thursday 18<sup>th</sup> June 2026.

It was **RESOLVED** that:

- (i) Public consultation events should be held to explain the detail of Epping's Neighbourhood Plan in advance of the referendum.
- (ii) Cllr N Avey and the Town Clerk would determine the events and plan their delivery.

**25 EXCLUSION OF THE PRESS AND PUBLIC**

It was **RESOLVED** that under the Public Bodies (Admission to Meetings) Act 1960, the public and representatives of the press and broadcast media be excluded from the meeting during the consideration of the following items of business as publicity would be prejudicial to the public interest due to the confidential nature of the business to be transacted.

**26 STAFF VACANCIES AND HEALTH & SAFETY CONTRACTS**

Council discussed the Town Clerk's information about staff vacancies and health & safety contracts, as per **Attachment X**.

It was **RESOLVED** that:

- (i) Part One was **NOTED**;

- (ii) Part Two was **APPROVED**;
- (iii) Part Three was **APPROVED** without amendments.

**CLOSURE**

The Town Mayor, Cllr Razia Sharif closed the meeting at **8.48pm**.

**Signature of Chairman**

**Date**

## APPENDIX 1

### **Retiring Mayor's speech - Annual Council 12 May 2026 Cllr Janet Whitehouse**

It was a privilege to be elected Mayor of Epping in May last year and I've enjoyed meeting new people, going to new places and carrying out new activities, including chairing these Council meetings.

A visit that made a particular impact on me was to the Young Carers' group in Loughton. This is for young people who help look after a family member with a long-term illness, disability, mental health condition or is affected by drug or alcohol misuse. Some of the young people were trying to study for the GCSE exams while carrying out heavy domestic and caring responsibilities. The club is for all young carers in Epping Forest but there were none from Epping. I'm sure there are young carers in Epping so, if you know anyone, please take a leaflet about the club for them.

One of the highlights of my year was celebrating the 80th anniversary of VJ Day. A couple of months before I became Mayor we had celebrated VE day and I was determined we should also celebrate Victory in Japan day, especially as the war in the Far East is often called the forgotten war.

Relatives of people who had been involved in the Far East war, civilians or in the military, were invited to a tea party at the Jack Siley Pavilion and they brought wonderful memorabilia, medals, documents, photographs. I wish I'd more time to look at them. We also had to talk from a military historian. It was a lovely afternoon and those who came appreciated the opportunity to commemorate their relatives.

Remembrance events in November are an important part of the Mayor's calendar with wreath laying at the civilian and HMS Sickle memorials, and at the Commonwealth war graves in addition to the wreath laying at the War memorial on Remembrance Sunday. At the Civic service afterwards I read the names of all the men who are commemorated on the Epping war memorial. Some families had lost two or three members. It was a very moving part of the service.

The two big events organised by the Town Council, the Town Show in the summer and the Christmas market were special. The St John's Christmas Tree Festival is held at the same time as the Christmas Market and I've been a volunteer at the Christmas Tree Festival for many years. Cutting the ribbon to launch the Festival and leading the countdown to the lighting of the Christmas tree in the Market were new and enjoyable experiences.

As Mayor I've seen some of the background work that goes into organising these big events, and the day to day work of running a town council and I'd like to thank all the staff – office staff, grounds team and caretakers, ably led by Beverley our experienced and hard-working town clerk.

One of my last events, on 8 May, was to cut the ribbon and officially open the new NHS Community Diagnostic Centre at St. Margaret's Hospital which will provide quicker and more local access to diagnostic tests and treatment.

And my very last event was yesterday when I celebrated the restoration of the London 15 Milestone on Bell Common.

During my year of office I've been supported by two Mayor's Cadets, Hannah and Tom, from the Epping Air Cadets. They helped me at the Town Show and the Christmas Market, the judging of the best Christmas window display, VJ Day, the Annual Town meeting and the Civic Reception. I'm very grateful to them both.

As I hope you know, my project as Mayor has been to raise awareness and understanding of dementia. This disease of the brain affects so many people and what kind of dementia people have and what characteristics they exhibit depends on which part of the brain is affected.

The Alzheimer's Society has developed Dementia Awareness sessions and I've organised four during my time as Mayor. People who have come have said how useful the session has been. The next one is next Tuesday 19 May 2.30-4 during Dementia Awareness week at the district council offices and there is still time to book.

I also organised two street stalls, a stall at the Town Show and a Dementia Fair with the help of members of the Epping Forest Dementia Friendly Communities group of which I'm the co-chair. I hope these events have contributed to making Epping a town where people are more understanding of people with dementia.

Now my year as Mayor is over with lots of memories and I'm pleased to hand over to Cllr Razia Sharif as our new Mayor.

Thank you.

## APPENDIX 2

### Retiring Deputy Mayor's speech

#### Cllr Razia Sharif

Serving as Deputy Mayor this past year has been an absolute privilege and a genuine joy. From elegant afternoon teas with the Quakers to heartwarming music therapy sessions in our care homes, every engagement has brought something memorable, moving and deeply special.

Although I must confess, the music therapy was perhaps slightly more challenging for me, especially as I have musical limitations! Growing up, I was politely but firmly asked to leave the school choir, and my parents were informed that music was simply "not an appropriate subject" for me. Sadly, cooking received much the same review!

But despite my questionable talents in both singing and soufflés, representing Epping in any capacity has been an honour and a joy.

Epping is more than just a town to me, it's home. It's where I raised my two wonderful boys, where Mr Darcy (my dog) and I wandered through the ancient beauty of Epping Forest and where I laid down roots, formed lifelong friendships and rediscovered a profound love of nature, community and belonging.

Ours is a beautiful, historic and resilient Market Town, blessed with a strong spirit and extraordinary people. The distressing events of last year, and the protests that followed, undoubtedly cast a shadow over our cherished community. They tested us, saddened us and at times divided opinion.

But Epping has not lost its heart.

We're stronger than the noise of outside influences seeking to divide us. We're kinder, prouder and far more united than those who wish to diminish the warmth and harmony of our town.

Together, we can and we will, restore the serenity, compassion and peaceful spirit that makes Epping so very special. Because this remarkable community is worth protecting, worth celebrating and worth believing in.

Thank you for allowing me the great honour of serving as your Deputy Mayor. It is a year I will treasure forever.

**EPPING TOWN COUNCIL  
MINUTES OF THE ANNUAL TOWN MEETING HELD  
AT EPPING HALL, ST JOHNS ROAD, EPPING CM16 5JU  
ON TUESDAY, 17<sup>th</sup> MARCH 2026 AT 7.00PM**

**PRESENT:** Town Councillors:, Janet Whitehouse (Town Mayor), R Sharif (Deputy Mayor), N Avey, C Burgess, J Duffell, H Pegrum, G Scruton,. H Whitbread, M Wright, Jon Whitehouse

**OFFICERS:** Miss B Rumsey (Town Clerk, Epping Town Council)  
Mrs J Lewis (Planning & Events Officer, Epping Town Council)

In attendance: Cllr C Whitbread (EFDC/ECC)  
One member of the press and 16 members of the public were present.

**447 OPENING OF THE MEETING**

The Town Mayor, Cllr Janet Whitehouse welcomed everyone to the meeting, introduced the Town Councillors and explained the format for the meeting.

**448 APOLOGIES FOR ABSENCE**

Apologies for absence were received from Cllr C McCredie and Cllr L Burrows.

**449 MINUTES OF THE ANNUAL TOWN MEETING HELD ON THURSDAY 1ST May 2025**

**NOTED** that the minutes of the above meeting were submitted to an Ordinary meeting of the Town Council held on Tuesday, 9<sup>th</sup> June 2026 and appropriate action had been taken where necessary. The meeting approved the minutes, and the Mayor signed the minutes as a correct record.

**450 ANNUAL REPORT 2025/26**

The Annual Report for 2025/26 was received. The Town Mayor advised the meeting that any questions would be taken under agenda item 12 Open Forum.

**451 REPORT FROM THE TOWN MAYOR (Cllr Janet Whitehouse)**

My year as Mayor started on **13 May 2025** at the Annual Meeting when I was elected by the town councillors and the beautiful Mayor's chain was passed to me by the former mayor. My term of office will end on May 12 at the next Annual Meeting.

There are 12 Epping town councillors and we are elected for a four year term. The **next elections are in 2027**. If you care about Epping do consider becoming a town councillor.

**The role of Mayor is generally seen as one of attending public events but the Mayor also chairs the Town Council's monthly Council Meeting at which a wide range of items are discussed and necessary decisions made.** Today is the time when the Council reports to you and you can ask questions.

The Town Council provides the Monday market, Epping Hall, the Jack Siley Pavilion, playgrounds, the cemetery and allotments and plays an important role responding to planning applications. You will hear more about these in the reports. It also cares for the war memorial and organises events. **I want to thank** the office staff, the grounds team and the caretakers who work so hard to do all that is needed to provide these.

A new event that started on Friday is **the Street Food Market**.

Epping Town Council was founded 50 years ago and I was pleased to plant a tree outside this hall to commemorate that.

Most Mayors choose a charity for which they fundraise during their year of office. Instead of doing this, I have had a **project to raise awareness and understanding of dementia**. This disease of the brain affects so many people. I have organised two street stalls and one at the Town Show and four Dementia Awareness sessions. These sessions have been developed by the Alzheimer's Society and give basic information about dementia. They may also explain why someone you know with dementia behaves as they do. People who have attended the sessions have said how helpful they have been. I hope to arrange another in the next couple of months so if you are interested please sign up.

Last week I organised a **Dementia Fair** at Epping Library where people could pick up information and speak to organisations which offer support. One resident who came went into the shop where he's seen the poster advertising the Dementia Fair **to thank them** for putting it up so he knew about it and could come.

During my year as Mayor I have taken part in many events. The Town Council's Annual Town Show in July and the Christmas Market are big events requiring a lot of organisation and both were enjoyed by many people. Leading the count-down to the lighting of the Christmas tree was fun. My two Mayor's cadets from the Epping Air Cadets assisted me on these occasions. One, Tom, is here to help today.

Although I knew the work of most of the organisations which invited me to their events there were some that were new. I joined **young carers** at one of their club meetings in Loughton. The club provides a place for them to meet other young carers and to relax and play. Some were trying to revise for exams while coping with considerable caring and domestic responsibilities. Many had siblings with special needs. I'm sure there are young carers in Epping but there are none at the club which welcomes young carers from across the district. If you know of a young carer **please take a leaflet** about the club to give to them.

A special event that occurred during the year was the **80<sup>th</sup> anniversary of VJ Day in August**. The war in Japan was often referred to as 'the forgotten war'. Epping had celebrated the 80<sup>th</sup> Anniversary of VE Day in May and I didn't want VJ Day to be forgotten. **Relatives of those involved in the war in Japan** were invited to a tea party and they brought wonderful memorabilia which was displayed during the afternoon.

Being Mayor of Epping has been a privilege and a wonderful experience. I'm grateful to the staff who have supported me in carrying out my duties and to the organisations who have invited me to share in their events.

#### **452 REPORT FROM THE CHAIRMAN OF PLANNING (Cllr N Avey)**

Thank you Madam Mayor.

I hope to give a very brief overview of the work of the Planning and General Purposes Committee over the last municipal year.

The Planning Committee once again has had a busy year reviewing planning applications referred to us by the District Council. We have reviewed a total of 165 separate applications on which we have returned our comments to the District Council.

In most cases the applications are straightforward extensions to dwellings or other works to which we have not raised any objection. This does include applications which relate to works to trees.

In making our decisions the Committee considers the interests of residents and the potential impact on the surrounding locality. Our meetings are held in public and we are often assisted by residents who attend and speak at meetings or who submit comments to us. This input is always invaluable to the Committee in assessing the validity of an application.

As I have already said, most of the applications we receive are straightforward to which the Committee doesn't offer an objection. However, we have received highly contentious applications, which require careful consideration by the Committee.

We are hearing tonight from the Epping Society about the increasing threat to the Green Belt around Epping on land which has been bought by developers. The developers hope is to have the land re-designated as Grey Belt and thereby available for development even though these sites are Green Belt and are not designated in the District Council's Local Plan as suitable for development.

The Committee has recently received one of these speculative applications in respect of the land know as Old Pastures at Stonards Hill. The Committee strongly objected to this application which is still being dealt with by the Planning Department at the District Council. The Committee also strongly objected to a "sham" application to keep horses on the land named Mill Mound Fields by residents, also in the Stonards Hill area. The Committee considered this change of use a device to enclose and degrade the environmental value of the land before a planning application for houses was submitted at some time in the future. In this case the District Council's Planning Committee agreed with our objection and refused the change of use application.

We have also seen a continuation of developers purchasing single dwellings which they plan to demolish and then to build new housing. In a number of cases, we have strongly objected to these developments. However, the District Council does not always agree with us and planning permission is given.

The Committee also considers applications in relation to works on trees. Most applications are for maintenance work undertaken for the health of the tree concerned. However, we do see applications for felling, which we give careful consideration. In one notable case the Committee objected to the felling of trees at a location in the High Street and our objection was supported by the District Council thankfully saving the trees.

The Committee also considers licensing applications which are referred to us by the District Council. This may include applications for licensing hours or use of pavements for street furniture by restaurants.

I am happy to take any questions.

#### **453 REPORT FROM THE CHAIRMAN OF NEIGHBOURHOOD PLANNING (Cllr N Avey)**

I am the Chairman of the Neighbourhood Plan Committee of the Town Council.

For the uninitiated, I thought I should start with an AI generated definition of what a Neighbourhood Plan is:

"A Neighbourhood Plan is a community led framework for guiding the future development, regeneration and conservation of a local area. It sets out planning policies for land use, such as identifying where new homes should go and what they should look like. These plans are created by town/parish councils and form part of the statutory development plan for the area"

Neighbourhood planning is a right for communities introduced through the Localism Act 2011.

A decade ago (it feels like a lifetime !) Epping Town Council decided that it should produce a Neighbourhood Plan for Epping. At this time the District Council had already started work on the Local Plan for the Epping Forest District.

It is often a point of confusion that the Neighbourhood Plan is different from the District Council's Local Plan. In fact the Neighbourhood Plan co-exists with the Local Plan and can be taken into consideration when assessing planning applications in the Epping area

As a first step we created a committee of councillors and interested residents to consider what the Neighbourhood Plan should look like. This was no easy task and we needed to hire a professional planning consultant to assist us with the work. After many evening meetings and drafting and re-drafting the first attempt at a Plan emerged.

Given the Neighbourhood Plan needed to broadly in compliance with the Local Plan, we decided to wait for the Local Plan to be finalised before completing the Neighbourhood Plan. This turned in to quite a wait as the complexities of the Local Plan lead to a long delay before it emerged in its final form.

When we eventually completed the draft Neighbourhood Plan, it was referred to an Inspector appointed by the District Council. After review and a consultation undertaken by the Inspector we have arrived at Neighbourhood Plan in its final form, which awaits approval by the District Council hopefully in the next few months.

If I could turn to the Plan itself.

The Vision of the Neighbourhood Plan states as follows :-

"A community proud of its quality of life, its market-town heritage, proximity to London and its strong links to Epping Forest, ready to maximise its potential as a destination of historical importance.

A community which acknowledges the need for proportionate new housing with increased infrastructure and jobs, facilities, amenities and buildings to support local needs and a town centre which is working, sustainable, varied and vibrant containing a balance of retail, commercial, employment and mixed residential developments respecting the surroundings, attracting residents, visitors and tourists to its varied commercial, arts, recreation and cultural offers.

A community which values its location in the Green Belt and the green spaces contributing to the appearance and vitality of the Parish."

Fine words indeed.

The Plan lists a number of aims to support this Vision, namely;

- To respond to local house needs with a mix of dwelling types, where new housing respects the town's quality of life and is integrated without materially damaging the local environment and has easy access to transport.
- To shape development in the town centre to create a range of retail and other appropriate commercial activities, contributing to the area's vibrancy and attractiveness respecting Epping's scale, heritage and character
- To ensure a mix of leisure and recreational facilities plus improved infrastructure such as schools, transport, medical and other facilities for all age groups
- To retain and enhance the Town's historic buildings, Charter Market, conservation areas and links to the Forest and Green Belt

- To identify improvements to the existing transport and car parking network for travel within Epping and to London and neighbouring areas supporting the future of the community with accessibility and sustainability at its core
- To enhance the appearance of the town centre through improvement to the public realm which provides a frame for the town's activities, enhancing its appearance and heritage.
- To identify opportunities which encourage the development of enterprise and expertise promoting jobs and other commercial activities

In order to bring about this vision and aims, the Plan contains at its core a series of policies; 15 in all. I will briefly run through some of these policies to give a flavour of the breadth of the Plan and detail therein.

#### **Policy 1 - Protection of the Forest and the Green Belt**

A subject close to all our hearts and largely self-explanatory. This policy aims to improve accessibility to the countryside around Epping rather than just increasing visitors to the Forest.

#### **Policy 2 - Protect and Enhance Open Spaces within the Parish**

This mirrors provisions in the Local Plan and provides a listing of the main green spaces in the Epping area. During the drafting of the Neighbourhood Plan we included more land we thought were priority areas and wildlife corridors. This was resisted by the Inspector as the land we had identified was privately owned and/or due to resistance from land owners/developers during the consultation process.

#### **Policy 3- Improving Passenger Integration at Epping Station**

I'm sure we will all agree that the station and station approach needs to be improved. The policy also mentions the protection of the former rail track between Epping and Ongar.

#### **Policy 5 - Paths to Countryside**

The Plan proposes a new set of way-marked walking and cycling routes called Epping Greenways linking the town centre with the footpath network in the adjoining countryside. By way of example the start of the Essex Way from the station is currently subject to no signage at all.

#### **Policies 6 and 7 - Epping Town Centre and Enhancing Epping Town Centre**

These policies deal with the Epping Town Centre. The aim is to define the extent of the town centre and direct what can and cannot be allowed to happen there. For example a restriction on ground floor residential development in the Town Centre.

The policies also cover sustaining and enhancing the Town Centre for example requiring any developments to reflect the character of the area, protection of listed buildings and the fabric of historic shopfronts and support for seasonal markets and events.

#### **Policy 10 – Enhancing Social, Sporting, Play, Cultural and Community facilities**

This policy basically prohibits the loss by change of use of premises providing such facilities and where they are lost the requirement to provide replacement facilities within the parish. There is also support for specific improvements such as a much-needed health hub, which is something Epping definitely needs even if the current population doesn't increase.

#### **Policy 11 – Encouraging Good Design and Protecting Residential Amenity**

This policy seeks to ensure development proposals are sympathetic to the design qualities and character of the local area and respect the amenity of existing residents with respect to noise generation, over-looking and car parking.

This is a departure from existing arrangements, whereby the Town Council will be able to oppose a development proposal on the basis of design – no more boring boxes that don't fit in!

#### **Policy 12 – Bungalows, Basements and Garages**

This policy contains a general presumption against the loss of specialised housing for older people such as bungalows. The policy also notes opposition to the construction of basements and other subterranean alterations. We would also expect to see the conversion of garage sites to not significantly alter the character of the area and amenity of neighbours.

In addition to the vision, aims and policies, the Plan also contains details throughout of community aspirations which may be achievable in the future. In the final section of the Plan are details of how this may all be achieved through an action plan.

I hope this gives you a flavour of what is in the Neighbourhood Plan. We haven't got time to go through the Plan in more detail but I would urge you to read the whole Plan when it becomes available. I'm sure the Epping Society will be produce a hopefully supportive critique/summary if you cannot face reading the whole thing!

If the District Council support the Neighbourhood Plan to go forward, then a local referendum will be required to adopt the Plan. We will need residents positive support for the plan to come into being and I hope you can vote in support.

[A summary of all the policies contained in the Neighbourhood Plan are posted around the hall so if you get a chance please have a look]

#### **454 REPORT FROM THE KEY MEMBER FOR FINANCE (Cllr Grahame Scruton)**

The financial year runs from April to the following March each year so we still have a couple of weeks until the end of the current financial year. At each monthly council meeting the monthly income and expenditure is considered and compared to the budget. Thus far we have reviewed up to month 11, February 2026. Best estimates indicate that the year will finish pretty much on budget.

This has been a reasonably quiet year for new projects, with the emphasis being on repairs and maintenance. The notable exception to this was the purchase of the stars to illuminate the high street at Christmas. The council had been in the fortunate position of having built up a Christmas lights reserve, if you like a savings account, which meant the impact of the cost has not impacted the current years expenditure.

Reserves play an important role in the finances of councils. We have several identifiable reserves. The objective of these reserves is to spread the potential cost of major repairs or equipment replacement, vehicles for instance, over several years. Each year any surplus from our general reserve is transferred to specific reserves. Over the past few years these reserves have been reducing and it is now imperative that council bolster these reserves up. This will take a few years to achieve but it is something that must be done.

Repairs and maintenance can often be expensive and unscheduled. For example this year we have had to repair or replace the 'wet pour', the flooring under the play equipment in three of our playgrounds. This amounted to a cost in excess of £30,000.

For those of you who have been to Stonards Hill recreational ground recently will probably have noticed the new path running from the car park to Jack Silley's pavilion. The new diagnostic centre at St Margarets required a new power supply which had to be run from Stonards Hill and necessitated running across the recreational ground. The most appropriate route was to follow the existing path. As compensation it was agreed to replace the existing path.

Looking forward our 2026/27 budget has been approved by council with a 2.6% increase in the precept being below the current inflation rate.

#### **455 REPORT ON PLAYGROUNDS (Cllr Jon Whitehouse)**

If there is one thing that I want you to take away from what I say it is this: "Epping Town Council takes playing seriously"

For too long too many of our playgrounds looked something like this. Traditional, tired, and unavailable.

Over the last few years we've seen improvements and in most cases full refurbishments of all of our five playgrounds.

It's quite likely that you know about Stonards Hill and Ivy Chimneys playgrounds because they sit next to busy roads - but we also manage the playgrounds at Lower Swaines, tucked away at the back of James Street and Frampton Road off Lindsey Street and in Parklands Coopersale.

So wherever they live the children of Epping are always a short walk away from somewhere to play. And they've all got a different character.

Refurbishment is not just about looking at the play equipment catalogue and picking out the equipment that looks most fun – we also need to think about variety, how suitable it is for different age-groups and capabilities, safe surfaces and access.

Surface and paths are very expensive. Sometimes money has to be spent on maintenance not just improvements.

Frampton Road and Parklands are both small playgrounds, quite near houses, aimed mainly at younger children. So the equipment chosen reflects that. In the case of Frampton Road (and Lower Swaines more recently) we also provided or upgraded paths to make the equipment more accessible in all weathers. Of course we aren't the experts - the users are.

Ivy Chimneys was the first playground we refurbished - involved the children. Zip wire their idea. Epping Playground Association help with Lower Swaines. Thought about teenagers and girls.

Money

- Prepared to spend ETC resources esp maintenance but...
- Community initiative fund
- Developers pay S106 - Spotted Dog, Verdant Court, Springwood Grove
- Charity fundraising

ETC now in a good position. Rather than another big refurbishment looking to fill gaps. Age-group, inclusiveness, challenge. Your ideas please.

#### **456 PRESENTATION OF TOWN AWARDS**

(i) Best kept allotment 2025: Meadow Road –Mrs C Hassall-Kingham.

(ii) Best kept allotment 2025: Lower Bury Lane –Mrs C Shephard Wells & Pauline Wells

Both allotment winners will receive a certificate and £25 cheque. The Town Mayor stated that this award was made in recognition for the very high standard of cultivation of an allotment. Mrs C Hassall-Kingham was presented with her award on the evening. Mrs C Shephard Wells & Pauline Wells were not present and will receive their award at a later date.

#### **457 GUEST SPEAKER: THE EPPING SOCIETY**

Good evening and thank you for inviting the Epping Society. There are concerns that the future shape of Epping is being influenced – indirectly - by developer-led proposals rather than Plan-led decisions. This presentation examines these concerns.

#### **Threats to the Town, Green Belt and Our Community Major Developments threatening Epping**

**Old Pastures** – (adjacent to Stonards Hill Recreation Ground) ~80 homes

**Mill Mound Fields** (opposite Old Pastures)- large development (numbers TBC)

**Stewards Green Fields** - 400 homes + 200 extra-care = 600

#### **Qualis-led Developments in Epping – approved**

**Gardenia Court** (next to Hawthorn Dental Practice - part of Verdant Place) - 10 homes

**Springwood Grove** (adjacent to the District Offices) - 45 homes

**Verdant Place** (opposite the library) overall - 184 homes

**Former Epping Sports Centre** (McCarthy Stone application awaits decision) - 44 retirement flats

**The total area under threat from potential applications and extensions is nearly half the existing town area**

**South Epping Masterplan (SEMPA)** - min 450 homes

#### **What is Grey Belt?**

Land in the Green belt that makes a limited contribution to Green Belt purposes.

Previously developed or lower quality land.

May include land that is visually or physically separated from the wider countryside.

Considered more appropriate for development than other Green Belt areas – if needed.

#### **Purpose of Grey Belt policy**

Increase housing supply

Use lower value land first

Protect higher quality countryside

Deliver community benefits

#### **Golden Rules**

Provide significantly more affordable housing than the normal local requirement. 40% capped at 50% provide the necessary infrastructure to support the development (such as schools, transport healthcare and utilities) provide new or improved public green spaces that are accessible to the community.

**Note: Grey Belt assessment does not guarantee planning approval ARUP – global infrastructure and planning consultancy are doing a review of Harlow and EFDC Green Belt and Grey Belt. Transparent evidence-base to support or refuse application due in March.**

**Most Grey Belt land will remain strongly protected, decisions to approve for development must remain careful and site-specific**

**Questions welcomed after the presentation.**

**Resident question: Diana Lowry**

Am I right in thinking that our concern with the proximity of the train station is that the specification is that there should be four trains per hour leaving the station but it doesn't allow for capacity and I think we know that the central line is already at capacity and so it doesn't matter how many trains they have got they can't increase the number of trains they have, we know this from the previous consultation, so the fact that you can walk to the station isn't going to mean you can get anywhere.

**Charlie Geddes: Epping Society response:**

Precisely that the consultation seems to focus on the fact of the frequency on the line and whether it's actually up to standard, which it isn't as we know, it tends to focus on going to London boroughs rather than Epping, and we know that as we travel on it. We regularly hear our MP talking in the house about how dreadful the central line is and yes Epping Society have feed back on that, so we hope that they do access that.

**Resident question: Christine Burt**

I think we need to make the point that South Epping should be developed first before we take any other developments because we don't know what the impact of that is going to be but it's not going to be positive impact we've already got local residents up in arms about South Epping and that's been agreed in the local plan, that one should be done first and nothing else started.

**Epping Society Charlie Geddes response:**

I do tend to agree with that I was keeping it even, but precisely that I did mention minimum before 50 and the fact that we have dinky little ones, one has been approved and one is in the planning system at present.

**Resident question: Graham Foy**

You mentioned Theydon Bois quite rightly but are you also considering keeping a note of the developments in the North Weald parish area where traffic from North Weald will be coming through Epping high Street to the station and will you also be considering Latton Priory which is within Epping Forest District Council land and I think this would be for a 1000 residences, which may eventually be passed I think it was rejected a week or so ago, but if it does get passed then there would be several hundred to a thousand more cars coming through Epping High Street to the station if there isn't some equalisation travelling from Harlow Station because of the cost, so is the Epping Society when looking at the cumulative effect of these also considering the additional burden that will come through to Epping from North Weald and Latton Priory.

**Epping Society Charlie Geddes response:**

Yes in fact that has been mentioned we don't normally comment on things outside of the parish but we have recently on several things and Latton Priory being one but I was trying to focus within the parish but I'm mindful that everybody not quite so fixated on knowing everything about planning but yes that one is a particular one and yes that one was rejected on the fact that they hadn't supplied a transport corridor even though that was promised, and it was good to see that the officer actually recommended a refusal and the Epping Society spoke at the meeting and supported that refusal and it was unanimous, so that was good news.

Mayor Cllr Janet Whitehouse asked if anyone had any further questions on this topic and thanked Charlie Geddes from the Epping Society for speaking this evening.

**458 OPEN FORUM**

The Town Mayor invited residents to raise questions or comments relating to matters specific to the town of Epping.

**Resident question 1: Christine Burt**

I see policy two on the wall mentions Theydon Grove pond, I understood that Theydon Grove pond was the responsibility of the District Council so I'm interested to know what role the Epping Town Council will be doing in maintaining the pond because it has lacked maintenance over the probably last decade.

**Mayor Cllr Janet Whitehouse responded:**

I was asked that question back in January and its taken a long time to find the answer but the answer that I got just a couple of days ago eventually from one of the officers is that the District Council owns the pond, the Town Council cuts the grass and if there are any other works that need doing then I have the name of the officer that you should approach that I can give, I will be speaking at the annual meeting of the Theydon Grove Residents Association next week so I'll pass on the information there. Mayor Cllr Janet Whitehouse asked if Cllr Holly Whitbread wanted to add anything.

**Cllr Holly Whitbread responded:**

Just to add to that I've also been looking into this issue I know I had a conversation with Christine there's a lot of back and forth and I think Nigel was historically involved in trying to work out who was responsible as the Town Council did some work a decade ago but it would be good to really find out or at least have someone agree to who is responsible because I know there are some issues potentially with the dredging of the pond and there were some concerns around flooding. I was assured by the District Council that there was no flooding risk but I haven't forgotten about it but there's been a lot of back and forth but it was established that Epping Forest District Council own it and Mayor Cllr Janet Whitehouse confirmed and the Town council look after the grass area, thank you.

**Resident question 2: Graham Foy**

I have reached the age where I have to renew my driving license every two years and I've also reached the age where I have to use toilets quite a lot and I'd like to thank the Town Council for two initiatives really one is that you have developed a high street café system where you have asked them to allow members of the public to use their facilities even though they don't buy a coffee so that's brilliant. I see in the budget and in your financial report there is quite a high cost of maintaining the toilets by M&S (Bakers lane public toilets) I know there have been problems over the years, if you go back 3-4 years when they were building the multi-storey car park one of the plus points on the agreement of them building was that there would be brand new conveniences by the lifts there, I wondered whether the Town Council perhaps the Town Clerk can comment if there has been any further development either on maintaining the existing facilities/building or with Epping Forest District Council, previously Qualis to provide funding as they promised in a previous application.

**Town Clerk Beverley Rumsey responds:**

Public toilets are one of my favourite subjects, particularly the Bakers Lane public toilets. There are some defects in them, the Town Council run them as best they can. Myself and Mayor Cllr Janet Whitehouse want to meet with the District Council plans to see what the plans are for the current toilet block, it wouldn't make any sense for Town Council to put any money into them if the block is going to be replaced. We understand the plans for the toilet block are in the next phase which are being discussed by the District Council so we are now waiting to have that conversation with them. The Town Clerk asked if anyone or Mayor Cllr Janet Whitehouse had anything to add to the discussion.

Mayor Cllr Janet Whitehouse invited Cllr Chris Whitbread and Cllr Holly Whitbread, to add their comments.

**Cllr C Whitbread response:**

He had no further information on the plans for the toilets at this stage.

Mayor Cllr Janet Whitehouse asked if anyone had attended the 'Epping Eats Street Food Market' and if they had any comments to make, no one responded so she invited them to attend future markets to be held on the second Friday of the month.

Mayor Cllr Janet Whitehouse, thanked everyone for attending and reminded residents that they were welcome to ask Councillors questions at the end

### **MEETING CLOSURE**

The Town Mayor, Cllr Janet Whitehouse closed the meeting at 8.12pm.

**MINUTES** of the **MARKET COMMITTEE MEETING** held in the conference room, Epping Hall, St Johns Road, Epping on **Tuesday, 21<sup>st</sup> April 2026** at **4pm**.

**PRESENT:** Cllr M Wright (Chairman)  
Cllr N Avey  
Cllr C Burgess  
Cllr C McCredie  
Cllr H Pegrum

**IN ATTENDANCE:** Cllr Janet Whitehouse (Town Mayor)

**OFFICERS:** Beverley Rumsey (Town Clerk)  
Jo-Ann Lewis (Planning, Markets & Events Officer)

**500 APOLOGIES FOR ABSENCE**

There were no apologies for absence.

**501 DECLARATIONS OF INTEREST**

There were no declarations of interests.

**502 DISPENSATIONS**

To receive requests for dispensations from members concerning any item of business on this agenda.

**503 PUBLIC QUESTIONS OR COMMENTS**

To receive any questions or comments relating to planning matters from members of the public present at the meeting, or which have been received in writing in advance of the meeting.

**504 EXCLUSION OF THE PRESS AND PUBLIC**

To resolve that under the Public Bodies (Admission to Meetings) Act 1960, the public and representative of the press and broadcast media be excluded from the meeting during the consideration of the following items of business as publicity would be prejudicial to the public interest due to the confidential nature of the business to be transacted.

**505 MARKET LICENCE APPLICATION**

Committee reviewed a request for a street trading licence in Epping High Street, as per **Attachment A**, and have **NO OBJECTION** to this application.

**506 MARKET CONTRACT**

Committee considered the Market contract information review as per **Attachment B**, and **SUPPORTED** the recommendations stated.

The Chairman closed the meeting at **4.31pm**.

**Signature of Chairman**

**Date**

**MINUTES** of the **PLANNING AND GENERAL PURPOSES COMMITTEE MEETING** held at Epping Hall, St. Johns Road, Epping on **Tuesday, 12th May 2026** at **7.15pm**.

**PRESENT:** Cllr N Avey (Chairman)  
Cllr C Burgess  
Cllr C McCredie  
Cllr G Scruton

**OFFICERS:** Jo-Ann Lewis (Planning, Market & Events Officer)

**IN ATTENDANCE:** One member of the press and one member of the public were present. During the P&GP meeting five members of the public entered in advance of the Annual Council meeting.

**516 APOLOGIES FOR ABSENCE**

Apologies for absence were received from Cllr M Wright (Vice Chairman)

**517 DECLARATIONS OF INTEREST**

There were no declarations of interest.

**518 DISPENSATIONS**

There were no dispensations.

**519 CONFIRMATION OF MINUTES**

Committee **RESOLVED** that:

**the minutes of the meeting of the Planning & General Purposes Committee held on Tuesday, 28th April 2026 be signed by the Chairman as a true record.**

**520 PUBLIC QUESTIONS OR COMMENTS**

There were no public questions or comments.

**521 NOTICES AND INFORMATION**

There were no notices and information.

**522 PLANNING APPLICATIONS**

EPF/0761/26	43 Bell Common, Epping, CM16 4DY. Chris Ellerbeck.	Loft conversion with hip to gable with rear dormer and 4 rooflights to front.
Committee have <b>NO OBJECTION</b> to this application.		
EPF/0801/26	15, Bower Hill, Epping, CM16 7AD. Mrs Fola-Alade.	Raising of the roof to form a loft extension with front and rear dormer(s), single-storey rear extension and front porch.
Committee have <b>NO OBJECTION</b> to this application.		

EPF/0813/26	57, The Orchards, Epping, CM16 7AT. Mr & Mrs C Head.	Proposed single storey rear and side extensions.
Committee have <b>NO OBJECTION</b> to this application.		
EPF/0789/26	Land adjacent to 42 Highfield Green Epping CM16 5HD. Clare Ashman.	TPO/EPF/26/91 (Ref: G2) T17: Holly - Coppice, as specified. T20: London Plane - Crown lift by up to 5m from roadside, as specified. T24: Group of Ash, Holly, Yew - Cut back from path, as specified T27: Sycamore - Crown reduce to previous points, as specified.
Committee have <b>NO OBJECTION</b> to this application.		
EPF/0792/26	Land adjacent to 42 Highfield Green Epping CM16 5HD. Clare Ashman.	TPO/EPF/26/91 (Ref: G2) T18: Leyland Cypress - Fell and replace, as specified. T29: 2 x Sycamore - Fell and replace, as specified. T30: Sycamore - Fell and replace, as specified.
Committee would <b>OBJECT</b> to this application on the grounds there is not enough supporting evidence as to why the trees need to be felled, and no plan for where and when replacements will be planted. A resident living on the grounds expressed concern that this application had not been shared to the residents of Highfield Green. This application should be closely monitored by the arboricultural officer at EFDC.		
EPF/0807/26	10, Nicholl Road, Epping, CM16 4HX. Mr & Mrs Spurdle.	Proposed ground floor rear extension.
Committee have <b>NO OBJECTION</b> to this application.		
EPF/0814/26	Stoneleigh, Hemnal Street, Epping, CM16 4LR. Mr M Singh.	Proposed Single Storey Rear Extension, 2 Storey Side Extension, Loft Conversion Including Dormer Window to Rear Elevation & Roof lights to Front & Rear Elevations, Extended First Floor Dormer to Rear and Integral Garage to Front Elevation following removal of existing Garage together with New Driveway and Fence to Side Boundary.
Committee have <b>NO OBJECTION</b> to this application at this time.		

**523 OTHERS**

EPF/0776/26	28, Rahn Road, Epping, CM16 4JB. Mr L Betts.	Certificate of Lawful Development for proposed outbuilding/garden room.
Committee have <b>NO COMMENTS</b> to make.		
EPF/0781/26	2, Bridge Hill, Epping, CM16 4ER. Mr P Knowles.	Certificate of Lawful Development for proposed outbuilding.
Committee have <b>NO COMMENTS</b> to make.		

**524 PLANNING DECISIONS**

Committee **NOTED** decisions as received from Epping Forest District Council since the date of the previous agenda and up until the date of this agenda. (Attached)

The Chairman closed the meeting at **7.41pm**.

**Signature of Chairman**

**Date**

**MINUTES** of the **PLANNING AND GENERAL PURPOSES COMMITTEE MEETING** held at Epping Hall, St. Johns Road, Epping on **Tuesday, 26th May 2026** at **7.15pm**.

**PRESENT:** Cllr N Avey (Chairman)  
 Cllr C Burgess  
 Cllr M Wright (Vice Chairman)  
 Cllr C McCredie  
 Cllr G Scruton

**OFFICERS:** Jo-Ann Lewis (Planning, Market & Events Officer)

**27 APOLOGIES FOR ABSENCE**

No apologies for absence were received.

**28 DECLARATIONS OF INTEREST**

There were no declarations of interest.

**29 DISPENSATIONS**

There were no dispensations.

**30 CONFIRMATION OF MINUTES**

Committee **RESOLVED** that:

**the minutes of the meeting of the Planning & General Purposes Committee held on Tuesday, 12th May 2026 be signed by the Chairman as a true record.**

Committee noted that the Minute #510 of 2025/26 should have read 14<sup>th</sup> April 2026.

**31 PUBLIC QUESTIONS OR COMMENTS**

There were no public questions or comments.

**32 NOTICES AND INFORMATION**

There were no notices or information.

**33 PLANNING APPLICATIONS**

EPF/0854/26	Land North of Coopersale House Houblons Hill Coopersale CM16 7QL. Mr & Mrs Margetson-Rushmore.	Permission in Principle for one residential dwelling.
Committee <b>STRONGLY OBJECT</b> to this application. Committee feel that as this site sits within the green belt area this would impact the surrounding area. There is also a lack of detail in the application, whilst it is a speculative application there is no detail on the size or scale of this 'one residential dwelling'.		

<b>Relevant policies:</b> EFDC Local Plan 2011-2033 Part One: Policy DM4 B		
EPF/0915/26	19, Bury Road, Epping, CM16 5ET. Mr Paul Cooper.	Variation of Condition 2 Plan numbers of EPF/1609/24 (Part single, part double storey rear extension, roof replacement to crown roof with rear dormer and side roof windows, along with alterations to fenestrations).
Committee have <b>NO OBJECTION</b> to this application.		
EPF/0903/26	1, James Street, Epping, CM16 6RR. Mrs J Dulwich.	Loft conversion with Juliet balcony and first floor rear extension including creation of terrace.
Committee <b>STRONGLY OBJECT</b> to this application. The proposals represent overdevelopment of the existing dwelling, and the loft conversion would appear overbearing in relation to the site's footprint. The proposed terrace would result in a loss of amenity and privacy for the neighbouring property. The excessive scale of the rear loft conversion would also harm the rear and side street scene, particularly as this is an end-of-terrace property.		
<b>Relevant policies:</b> EFDC Local Plan 2011-2033 Part One: DM9 D (I) (IV) E (I) (III), (IV)		

**34 OTHERS**

EPF/0909/26	Forest Lodge, Wood Mead, Epping, CM16 6TD. Mr Paul Jackman.	Approval of Details Reserved by Conditions 3: External finishes, 4: Details of garage doors and 5: Details of boundary wall o EPF/1685/24 (Grade II listed building consent for alterations/repairs including construction of detached three bay garage/store, changes to boundary treatments and landscaping).
Committee have <b>NO COMMENTS</b> to make.		
EPF/0911/26	Forest Lodge, Wood Mead, Epping, CM16 6TD. Mr Paul Jackman.	Approval of Details Reserved by Condition 4: Details of materials of EPF/0745/26 (External alterations/repairs including construction of detached three bay garage/store, changes to boundary treatments and landscaping).
Committee have <b>NO COMMENTS</b> to make.		

**35 APPEALS**

AP-13656 EPF/1215/25	Land to the South west of Stonards Hill, Epping.	Change of Use to the keeping of horses for recreational purposes.
Committee <b>NOTED</b> the appeal and have <b>NO FURTHER COMMENTS</b> to make.		

**36 PLANNING DECISIONS**

Committee **NOTED** the no decisions were received from Epping Forest District Council since the date of the previous agenda and up until the date of this agenda.

The Chairman closed the meeting at **7.32pm**.

**Signature of Chairman**

**Date**

## ATTACHMENT E

**Subject: Bulletin item - Appeal changes**

Dear Town/Parish Council,

Please find below an item regarding some recent changes to the Planning Appeal procedures for written representations.

### Change to Written Representation Planning Appeals

From 1 April 2026, a change has been implemented by the Planning Inspectorate (PINS) regarding planning appeals submitted through Written Representations. Under this new procedure, most written representation appeals will now **only** accept evidence that was presented to the local planning authority at the time of application. This adjustment is designed to speed up the appeals process and to encourage applicants to submit a comprehensive body of evidence from the outset.

Prior to this change, it was not uncommon for amended plans and/or additional information to be provided to the Planning Inspectorate that the Council had not previously seen or considered. By ensuring all relevant information is provided at application stage, Councils will be better equipped to make informed decisions at the initial stage and neighbours/consultees will have sight of all relevant information when considering a scheme, which aligns with the universal principle of keeping planning decisions local.

This change was introduced by regulations laid by government in February 2026, with the aim of keeping decisions local and offering a quicker appeal process.

Kind regards,  
Graham Courtney  
**Planning Service Manager**

Epping Forest District Council  
Planning Services  
Development Management  
Civic Offices, 323 High Street,  
Epping, CM16 4BZ

### **Disclaimer : Epping Forest District Council**

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**TOWN MAYOR'S DUTIES/ENGAGEMENTS Cllr Razia Sharif**

15 <sup>th</sup> May 2026	Allotment & Administration Officer Farewell
15 <sup>th</sup> May 2026	The Stadtkapelle Eppingen band concert at St John's Church
16 <sup>th</sup> May 2026	Epping Fire Station Open Day
23 <sup>rd</sup> May 2026	VAEF/ACE activities Charity Football Match. Medal presentation and raffle
26 <sup>th</sup> May 2026	Epping Neighbourhood Plan public consultation at Epping Hall
30 <sup>th</sup> May 2026	Epping Ongar Railway
6 <sup>th</sup> June 2026	Epping Forest Radio's 50 <sup>th</sup> birthday celebrations

**DEPUTY TOWN MAYOR'S DUTIES/ENGAGEMENTS Cllr Nigel Avey**

19 <sup>th</sup> May 2026	Theydon Trusts meeting & Annual General Meeting (AGM)
26 <sup>th</sup> May 2026	Epping Neighbourhood Plan public consultation at Epping Hall
8 <sup>th</sup> June 2026	Epping Neighbourhood Plan public consultation at Epping Hall

**REPORT OF THE TOWN CLERK****1 EPPING NEIGHBOURHOOD PLAN**

Epping's Neighbourhood Plan, led by Epping Town Council, will be going to a referendum on 18<sup>th</sup> June 2026. Public consultation events, flyers and banners to explain and promote the Plan have been undertaken in May 2026. Please spread the information widely so residents understand the importance of a 'Yes' vote.

**2 STREET FOOD MARKET 12<sup>TH</sup> JUNE 2026**

The next Epping Town Council driven street food market, Epping Eats, will be held in Epping High Street on the piazza area and up to Marks & Spencer on Friday 12<sup>th</sup> June 2026 from 3pm to 9pm. Please provide any feedback to the Council's Planning, Market & Events Officer as we monitor its popularity.

**3 JACK SILLEY PAVILION DECORATION**

The Jack Silley Pavilion is currently being decorated after a considerable time, as we waited for the outcome of potential subsidence. As this is not the case, works are now underway.

**4 MEMORY PICNIC BENCH**

Our new accessible picnic bench/table will be installed at Stonards Hill recreation in the coming months, in memory of our late groundsman Martin Patience who is very much missed. Martin's family have chosen a commemorative plaque which will be attached to the table so it is 'Martin's bench'. This is our first picnic bench at Stonards Hill.

**5 EPPING EMERGENCY PLAN**

The Town Clerk hopes to meet with Epping Forest District Council's Corporate Health & Safety Contingency Planning Officer over the summer to discuss Epping's draft Emergency Plan. This will be brought back to Council for discussion once the draft is finalised.

**6 NEW CLERK'S ADMINISTRATION ASSISTANT**

There was an enormous amount of interest in the Clerk's Administration Assistant vacancy and some exceptional candidates, resulting in a high number of interviews. A candidate has now been selected and the Town Clerk hopes the successful applicant will start during June 2026.

**7 SENIOR FINANCE OFFICER VACANCY**

The Senior Finance Officer vacancy closes on Friday 26<sup>th</sup> June 2026. Council will be kept informed of progress as Council's current Senior Finance Officer retires at the end of July 2026.

03/06/2026

## Epping Town Council Current Year

Page 1

11:43

## Summary Income &amp; Expenditure by Budget Heading 01/05/2026

Month No: 1

Committee Report to 30th April 2026

	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent
<b><u>Full Council</u></b>						
Income	355,801	873,577	517,776			40.7%
Expenditure	93,644	823,481	729,837	0	729,837	11.4%
Net Income over Expenditure	<u>262,157</u>	<u>50,096</u>	<u>(212,061)</u>			
plus Transfer from EMR	0	0	0			
less Transfer to EMR	0	0	0			
Movement to/(from) Gen Reserve	<u>262,157</u>	<u>50,096</u>	<u>(212,061)</u>			
<b><u>Earmarked Reserves</u></b>						
Income	0	0	0			0.0%
Expenditure	0	0	0	0	0	0.0%
Movement to/(from) Gen Reserve	<u>0</u>	<u>0</u>	<u>0</u>			
<b>Grand Totals:-</b>						
Income	355,801	873,577	517,776			40.7%
Expenditure	93,644	823,481	729,837	0	729,837	11.4%
Net Income over Expenditure	<u>262,157</u>	<u>50,096</u>	<u>(212,061)</u>			
plus Transfer from EMR	0	0	0			
less Transfer to EMR	0	0	0			
Movement to/(from) Gen Reserve	<u>262,157</u>	<u>50,096</u>	<u>(212,061)</u>			

	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>100 Service &amp; Committee Support</u>							
1076 Precept	333,489	666,977	333,489			50.0%	
1090 Interest Received	0	6,500	6,500			0.0%	
1900 Other Receipts	(1)	100	101			(1.1%)	
4000 Salaries	(17,955)	(223,000)	205,045		205,045	8.1%	
4010 Insurance	0	(11,000)	11,000		11,000	0.0%	
4020 Equipment	0	(2,000)	2,000		2,000	0.0%	
4025 Consumables	(84)	(750)	666		666	11.2%	
4030 Postage	(80)	(900)	820		820	8.9%	
4035 Printing & Photocopying	(239)	(1,800)	1,561		1,561	13.3%	
4040 Professional Fees	3,185	(15,000)	18,185		18,185	(21.2%)	
4045 Subscriptions & Licences	(4,263)	(13,000)	8,737		8,737	32.8%	
4050 Telephone & IT Services	(1,274)	(12,000)	10,726		10,726	10.6%	
4060 Training - Staff	(60)	(2,000)	1,940		1,940	3.0%	
4065 Training - Members	0	(600)	600		600	0.0%	
4070 Travel & Subsistence - Staff	(38)	(600)	562		562	6.3%	
4075 Travel & Subsistence - Members	0	(600)	600		600	0.0%	
4080 Mayor's Allowance	881	(1,000)	1,881		1,881	(88.1%)	
4090 Bank Charges	(9)	(110)	102		102	7.7%	
4095 Miscellaneous Expenditure	(200)	(2,000)	1,800		1,800	10.0%	
4100 Bad Debt & Write Offs	0	(300)	300		300	0.0%	
<u>110 Neighbourhood Planning</u>							
4370 N Planning Guidance	0	(1,000)	1,000		1,000	0.0%	
<u>120 Grants</u>							
4140 Grants - S137	0	(150)	150		150	0.0%	
4145 Grants - Other Powers	0	(2,000)	2,000		2,000	0.0%	
<u>140 Events &amp; Publications</u>							
1200 Town Show Income	0	4,500	4,500			0.0%	
1210 Christmas Market Income	0	4,500	4,500			0.0%	
4165 Epping in Bloom	(1,000)	(1,000)	0		0	100.0%	
4170 Town Show Expenditure	0	(6,500)	6,500		6,500	0.0%	
4175 Christmas Market Expenditure	0	(6,500)	6,500		6,500	0.0%	
4180 Christmas Lights Expenditure	0	(16,000)	16,000		16,000	0.0%	
4185 Christmas Tree Expenditure	0	(3,000)	3,000		3,000	0.0%	
4195 Mayor's Civic Reception	(1,385)	(3,000)	1,615		1,615	46.2%	
4205 Talk About Epping	0	(4,500)	4,500		4,500	0.0%	
4215 Distribution Costs	0	(2,000)	2,000		2,000	0.0%	
4220 Other Council Events	(78)	(2,000)	1,922		1,922	3.9%	
4225 Other Council Publications	330	(1,320)	1,650		1,650	(25.0%)	

Epping Town Council Current Year

Detailed Income & Expenditure by Budget Heading 01/05/2026

Month No: 1

Cost Centre Report to 30th April 2026

	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>160 Epping Hall</u>							
1300 Lettings Rents & Licences	4,877	46,000	41,123			10.6%	
4010 Insurance	(5,378)	(9,000)	3,622		3,622	59.8%	
4020 Equipment	(5,494)	(1,500)	(3,994)		(3,994)	366.3%	
4025 Consumables	(89)	(1,500)	1,411		1,411	5.9%	
4250 Business Rates	(9,114)	(12,000)	2,886		2,886	76.0%	
4255 Utilities	(560)	(15,000)	14,440		14,440	3.7%	
4260 Repairs & Maintenance	(60)	(16,000)	15,940		15,940	0.4%	
<u>180 Jack Silley Pavilion</u>							
1300 Lettings Rents & Licences	3,175	32,000	28,825			9.9%	
4010 Insurance	0	(1,740)	1,740		1,740	0.0%	
4020 Equipment	0	(800)	800		800	0.0%	
4025 Consumables	0	(800)	800		800	0.0%	
4250 Business Rates	(3,763)	(4,900)	1,137		1,137	76.8%	
4255 Utilities	(834)	(12,000)	11,166		11,166	6.9%	
4260 Repairs & Maintenance	(1,249)	(6,000)	4,751		4,751	20.8%	
<u>200 Epping Market</u>							
1300 Lettings Rents & Licences	0	30,000	30,000			0.0%	
1310 Market casuals	1,296	12,500	11,204			10.4%	
4007 Advertising & promotion	0	(500)	500		500	0.0%	
4010 Insurance	0	(780)	780		780	0.0%	
4020 Equipment	0	(2,000)	2,000		2,000	0.0%	
4085 PWLB Loan Repayments	0	(6,160)	6,160		6,160	0.0%	
4095 Miscellaneous Expenditure	0	(200)	200		200	0.0%	
4250 Business Rates	(4,606)	(5,500)	894		894	83.7%	
4260 Repairs & Maintenance	0	(1,000)	1,000		1,000	0.0%	
4300 Market Contractor	0	(25,000)	25,000		25,000	0.0%	
<u>220 Epping Cemetery</u>							
1500 Burials & Memorials	6,694	32,000	25,306			20.9%	
4010 Insurance	0	(980)	980		980	0.0%	
4020 Equipment	(230)	(800)	570		570	28.8%	
4095 Miscellaneous Expenditure	0	(500)	500		500	0.0%	
4250 Business Rates	(2,519)	(2,600)	81		81	96.9%	
4260 Repairs & Maintenance	0	(4,000)	4,000		4,000	0.0%	
<u>240 Parks &amp; Building Maintenance</u>							
1300 Lettings Rents & Licences	245	7,000	6,755			3.5%	
1320 Tennis Court income	218	1,800	1,582			12.1%	
1600 Town Greens	0	2,200	2,200			0.0%	
1900 Other Receipts	345	12,000	11,655			2.9%	

## Epping Town Council Current Year

03/06/2026

11:43

## Detailed Income &amp; Expenditure by Budget Heading 01/05/2026

Month No: 1

## Cost Centre Report to 30th April 2026

	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4000 Salaries	(22,561)	(270,000)	247,439		247,439	8.4%	
4010 Insurance	0	(3,700)	3,700		3,700	0.0%	
4020 Equipment	(350)	(10,000)	9,650		9,650	3.5%	
4025 Consumables	0	(1,000)	1,000		1,000	0.0%	
4255 Utilities	(349)	(4,000)	3,651		3,651	8.7%	
4260 Repairs & Maintenance	(11,456)	(29,000)	17,544		17,544	39.5%	
4265 Public Toilet Cleaning	0	(3,300)	3,300		3,300	0.0%	
4270 Tree management	0	(3,000)	3,000		3,000	0.0%	
4275 Tennis Courts	0	(1,000)	1,000		1,000	0.0%	
4310 Vehicles	0	(2,500)	2,500		2,500	0.0%	
4360 Fuel	(2,560)	(4,000)	1,440		1,440	64.0%	
<u>260 Public Convenience</u>							
4020 Equipment	0	(100)	100		100	0.0%	
4025 Consumables	0	(500)	500		500	0.0%	
4255 Utilities	(62)	(8,000)	7,938		7,938	0.8%	
4260 Repairs & Maintenance	0	(2,000)	2,000		2,000	0.0%	
4265 Public Toilet Cleaning	0	(6,000)	6,000		6,000	0.0%	
<u>280 Allotments</u>							
1300 Lettings Rents & Licences	4,612	4,500	(112)			102.5%	
4010 Insurance	0	(340)	340		340	0.0%	
4020 Equipment	0	(300)	300		300	0.0%	
4255 Utilities	0	(600)	600		600	0.0%	
4260 Repairs & Maintenance	0	(500)	500		500	0.0%	
<u>300 Street Furniture</u>							
4020 Equipment	0	(2,000)	2,000		2,000	0.0%	
4095 Miscellaneous Expenditure	0	(1,000)	1,000		1,000	0.0%	
4260 Repairs & Maintenance	(30)	(2,000)	1,970		1,970	1.5%	
<u>320 War Memorial</u>							
4260 Repairs & Maintenance	0	(100)	100		100	0.0%	
<u>340 Council as Landlord</u>							
1300 Lettings Rents & Licences	302	6,000	5,698			5.0%	
1900 Other Receipts	550	5,000	4,450			11.0%	
4260 Repairs & Maintenance	(112)	(1,500)	1,388		1,388	7.5%	
<u>360 Council as Tenant</u>							
4400 Letting Rents & Licence Costs	0	(151)	151		151	0.0%	
<b>Grand Totals:- Income</b>	<b>355,801</b>	<b>873,577</b>	<b>517,776</b>			<b>40.7%</b>	
<b>Expenditure</b>	<b>93,644</b>	<b>823,481</b>	<b>729,837</b>	<b>0</b>	<b>729,837</b>	<b>11.4%</b>	
<b>Net Income over Expenditure</b>	<b>262,157</b>	<b>50,096</b>	<b>(212,061)</b>				
<b>Movement to/(from) Gen Reserve</b>	<b>262,157</b>	<b>50,096</b>	<b>(212,061)</b>				

## Summary Income &amp; Expenditure by Budget Heading 01/05/2026

Month No: 2

Committee Report to 31st May 2026

	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent
<b><u>Full Council</u></b>						
Income	366,586	873,577	506,991			42.0%
Expenditure	164,497	823,481	658,984	0	658,984	20.0%
Net Income over Expenditure	<u>202,089</u>	<u>50,096</u>	<u>(151,993)</u>			
plus Transfer from EMR	0	0	0			
less Transfer to EMR	0	0	0			
Movement to/(from) Gen Reserve	<u>202,089</u>	<u>50,096</u>	<u>(151,993)</u>			
<b><u>Earmarked Reserves</u></b>						
Income	0	0	0			0.0%
Expenditure	0	0	0	0	0	0.0%
Movement to/(from) Gen Reserve	<u>0</u>	<u>0</u>	<u>0</u>			
<b>Grand Totals:-</b>						
Income	366,586	873,577	506,991			42.0%
Expenditure	164,497	823,481	658,984	0	658,984	20.0%
Net Income over Expenditure	<u>202,089</u>	<u>50,096</u>	<u>(151,993)</u>			
plus Transfer from EMR	0	0	0			
less Transfer to EMR	0	0	0			
Movement to/(from) Gen Reserve	<u>202,089</u>	<u>50,096</u>	<u>(151,993)</u>			

## Detailed Income &amp; Expenditure by Budget Heading 01/05/2026

Month No: 2

## Cost Centre Report to 31st May 2026

	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>100 Service &amp; Committee Support</u>							
1076 Precept	333,489	666,977	333,489			50.0%	
1090 Interest Received	0	6,500	6,500			0.0%	
1900 Other Receipts	(1)	100	101			(1.1%)	
4000 Salaries	(35,227)	(223,000)	187,773		187,773	15.8%	
4010 Insurance	0	(11,000)	11,000		11,000	0.0%	
4020 Equipment	0	(2,000)	2,000		2,000	0.0%	
4025 Consumables	(119)	(750)	631		631	15.9%	
4030 Postage	(84)	(900)	816		816	9.4%	
4035 Printing & Photocopying	(419)	(1,800)	1,381		1,381	23.3%	
4040 Professional Fees	1,761	(15,000)	16,761		16,761	(11.7%)	
4045 Subscriptions & Licences	(4,714)	(13,000)	8,286		8,286	36.3%	
4050 Telephone & IT Services	(2,260)	(12,000)	9,740		9,740	18.8%	
4060 Training - Staff	(187)	(2,000)	1,813		1,813	9.3%	
4065 Training - Members	0	(600)	600		600	0.0%	
4070 Travel & Subsistence - Staff	(86)	(600)	514		514	14.3%	
4075 Travel & Subsistence - Members	0	(600)	600		600	0.0%	
4080 Mayor's Allowance	861	(1,000)	1,861		1,861	(86.1%)	
4090 Bank Charges	(17)	(110)	93		93	15.5%	
4095 Miscellaneous Expenditure	(200)	(2,000)	1,800		1,800	10.0%	
4100 Bad Debt & Write Offs	0	(300)	300		300	0.0%	
<u>110 Neighbourhood Planning</u>							
4370 N Planning Guidance	0	(1,000)	1,000		1,000	0.0%	
<u>120 Grants</u>							
4140 Grants - S137	0	(150)	150		150	0.0%	
4145 Grants - Other Powers	0	(2,000)	2,000		2,000	0.0%	
<u>140 Events &amp; Publications</u>							
1200 Town Show Income	0	4,500	4,500			0.0%	
1210 Christmas Market Income	0	4,500	4,500			0.0%	
4165 Epping in Bloom	(1,000)	(1,000)	0		0	100.0%	
4170 Town Show Expenditure	0	(6,500)	6,500		6,500	0.0%	
4175 Christmas Market Expenditure	0	(6,500)	6,500		6,500	0.0%	
4180 Christmas Lights Expenditure	0	(16,000)	16,000		16,000	0.0%	
4185 Christmas Tree Expenditure	0	(3,000)	3,000		3,000	0.0%	
4195 Mayor's Civic Reception	(1,484)	(3,000)	1,516		1,516	49.5%	
4205 Talk About Epping	(809)	(4,500)	3,691		3,691	18.0%	
4215 Distribution Costs	(185)	(2,000)	1,815		1,815	9.3%	
4220 Other Council Events	(78)	(2,000)	1,922		1,922	3.9%	
4225 Other Council Publications	330	(1,320)	1,650		1,650	(25.0%)	

## Detailed Income &amp; Expenditure by Budget Heading 01/05/2026

Month No: 2

## Cost Centre Report to 31st May 2026

	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>160 Epping Hall</u>							
1300 Lettings Rents & Licences	8,145	46,000	37,855			17.7%	
4010 Insurance	(5,378)	(9,000)	3,622		3,622	59.8%	
4020 Equipment	(5,494)	(1,500)	(3,994)		(3,994)	366.3%	
4025 Consumables	(117)	(1,500)	1,383		1,383	7.8%	
4250 Business Rates	(9,114)	(12,000)	2,886		2,886	76.0%	
4255 Utilities	(948)	(15,000)	14,052		14,052	6.3%	
4260 Repairs & Maintenance	(244)	(16,000)	15,756		15,756	1.5%	
<u>180 Jack Silley Pavilion</u>							
1300 Lettings Rents & Licences	5,719	32,000	26,281			17.9%	
4010 Insurance	0	(1,740)	1,740		1,740	0.0%	
4020 Equipment	0	(800)	800		800	0.0%	
4025 Consumables	0	(800)	800		800	0.0%	
4250 Business Rates	(3,763)	(4,900)	1,137		1,137	76.8%	
4255 Utilities	(1,628)	(12,000)	10,372		10,372	13.6%	
4260 Repairs & Maintenance	(1,249)	(6,000)	4,751		4,751	20.8%	
<u>200 Epping Market</u>							
1300 Lettings Rents & Licences	2,491	30,000	27,509			8.3%	
1310 Market casuals	2,025	12,500	10,475			16.2%	
4007 Advertising & promotion	0	(500)	500		500	0.0%	
4010 Insurance	0	(780)	780		780	0.0%	
4020 Equipment	0	(2,000)	2,000		2,000	0.0%	
4085 PWLB Loan Repayments	0	(6,160)	6,160		6,160	0.0%	
4095 Miscellaneous Expenditure	0	(200)	200		200	0.0%	
4250 Business Rates	(4,606)	(5,500)	894		894	83.7%	
4260 Repairs & Maintenance	0	(1,000)	1,000		1,000	0.0%	
4300 Market Contractor	(23,496)	(25,000)	1,504		1,504	94.0%	
<u>220 Epping Cemetery</u>							
1500 Burials & Memorials	6,694	32,000	25,306			20.9%	
4010 Insurance	0	(980)	980		980	0.0%	
4020 Equipment	(230)	(800)	570		570	28.8%	
4095 Miscellaneous Expenditure	0	(500)	500		500	0.0%	
4250 Business Rates	(2,519)	(2,600)	81		81	96.9%	
4260 Repairs & Maintenance	0	(4,000)	4,000		4,000	0.0%	
<u>240 Parks &amp; Building Maintenance</u>							
1300 Lettings Rents & Licences	245	7,000	6,755			3.5%	
1320 Tennis Court income	405	1,800	1,395			22.5%	
1600 Town Greens	0	2,200	2,200			0.0%	
1900 Other Receipts	938	12,000	11,062			7.8%	

## Detailed Income &amp; Expenditure by Budget Heading 01/05/2026

Month No: 2

## Cost Centre Report to 31st May 2026

	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4000 Salaries	(43,883)	(270,000)	226,117		226,117	16.3%	
4010 Insurance	0	(3,700)	3,700		3,700	0.0%	
4020 Equipment	(2,845)	(10,000)	7,155		7,155	28.4%	
4025 Consumables	0	(1,000)	1,000		1,000	0.0%	
4255 Utilities	(263)	(4,000)	3,737		3,737	6.6%	
4260 Repairs & Maintenance	(11,527)	(29,000)	17,473		17,473	39.7%	
4265 Public Toilet Cleaning	0	(3,300)	3,300		3,300	0.0%	
4270 Tree management	0	(3,000)	3,000		3,000	0.0%	
4275 Tennis Courts	0	(1,000)	1,000		1,000	0.0%	
4310 Vehicles	(140)	(2,500)	2,360		2,360	5.6%	
4360 Fuel	(2,683)	(4,000)	1,317		1,317	67.1%	
<u>260 Public Convenience</u>							
4020 Equipment	0	(100)	100		100	0.0%	
4025 Consumables	0	(500)	500		500	0.0%	
4255 Utilities	(227)	(8,000)	7,773		7,773	2.8%	
4260 Repairs & Maintenance	0	(2,000)	2,000		2,000	0.0%	
4265 Public Toilet Cleaning	0	(6,000)	6,000		6,000	0.0%	
<u>280 Allotments</u>							
1300 Lettings Rents & Licences	4,734	4,500	(234)			105.2%	
4010 Insurance	0	(340)	340		340	0.0%	
4020 Equipment	0	(300)	300		300	0.0%	
4255 Utilities	(53)	(600)	547		547	8.8%	
4260 Repairs & Maintenance	0	(500)	500		500	0.0%	
<u>300 Street Furniture</u>							
4020 Equipment	0	(2,000)	2,000		2,000	0.0%	
4095 Miscellaneous Expenditure	0	(1,000)	1,000		1,000	0.0%	
4260 Repairs & Maintenance	(60)	(2,000)	1,940		1,940	3.0%	
<u>320 War Memorial</u>							
4260 Repairs & Maintenance	0	(100)	100		100	0.0%	
<u>340 Council as Landlord</u>							
1300 Lettings Rents & Licences	603	6,000	5,397			10.1%	
1900 Other Receipts	1,100	5,000	3,900			22.0%	
4260 Repairs & Maintenance	(112)	(1,500)	1,388		1,388	7.5%	
<u>360 Council as Tenant</u>							
4400 Letting Rents & Licence Costs	0	(151)	151		151	0.0%	
<b>Grand Totals:- Income</b>	<b>366,586</b>	<b>873,577</b>	<b>506,991</b>			<b>42.0%</b>	
<b>Expenditure</b>	<b>164,497</b>	<b>823,481</b>	<b>658,984</b>	<b>0</b>	<b>658,984</b>	<b>20.0%</b>	
<b>Net Income over Expenditure</b>	<b>202,089</b>	<b>50,096</b>	<b>(151,993)</b>				
<b>Movement to/(from) Gen Reserve</b>	<b>202,089</b>	<b>50,096</b>	<b>(151,993)</b>				

Date: 03/06/2026

## Epping Town Council Current Year

Page 1

Time: 11:36

### Barclays No 1 Account

#### List of Payments made between 01/04/2026 and 30/04/2026

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
08/04/2026	Barclays Bank plc	DEBIT	8.50		Commission char 13Feb/12Mar
15/04/2026	Co-operative Bank current	Transfer	30,000.00	*	Transfer
21/04/2026	EE	DD01	73.80		Mobile & dongle April
<b>Total Payments</b>			<b>30,082.30</b>	*	

Time: 11:37

## Co-operative Bank current

## List of Payments made between 01/04/2026 and 30/04/2026

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
01/04/2026	Epping Forest District Council	DD02	379.20		Business rates 26/7
10/04/2026	Epping Forest District Council	DD06	251.40		Business rates 26/7
10/04/2026	Epping Forest District Council	DDD07	457.00		Business rates 26-27
10/04/2026	Epping Forest District Council	DD08	915.00		Business rates 26/7
10/04/2026	Yu Energy Retail Limited	DD03	64.92		Electric March
10/04/2026	Yu Energy Retail Limited	DD04	279.00		Electric March
10/04/2026	Yu Energy Retail Limited	DD05	698.60		Purchase Ledger Payment
13/04/2026	Dieselink Services	DD09	3.60		Fuel legal roadside fee
14/04/2026	D W Erections	DD10	1,958.00		Purchase Ledger Payment
14/04/2026	Dunmow Training Ltd t/a Council	BAC1404/01	132.00		Cemetery training KC
14/04/2026	GardenSite	BAC1404/02	1,457.00		Bench and inscription
14/04/2026	Mr David Jackman	BAC1404/03	220.00		Media service Jan-Feb 26
14/04/2026	Kent County Council	BAC1404/04	1,061.09		Gas 31.12.25-31.1.26
14/04/2026	Ernest Doe & Sons Ltd	BAC1404/05	26.35		Float+valve float needle kit
14/04/2026	Institute of Cemetery & Cremat	BAC1404/06	110.00		ICCM membership renewal 26-27
14/04/2026	Kent County Council	BAC1404/07	286.67		Printer rental 1.5.26-31.7.26
14/04/2026	Rialtas Business Solutions Ltd	BAC1404/08	2,596.80		Finance Bookings cem software
14/04/2026	Vision ICT Ltd	BAC1404/09	345.00		Website hosting+support
14/04/2026	The Tower School	BAC1404/10	50.00		Refund damage deposit
14/04/2026	HMRC	BAC1404/11	9,443.20		NI & PAYE March 26
14/04/2026	Nest Pension	BAC1404/12	495.04		Pension conts March 26
14/04/2026	Essex Pension Fund	BAC1404/13	3,717.44		Pension conts March 26
14/04/2026	Nest Pension	BAC1404/12	-30.00		Nest Pension overstated
14/04/2026	Salary transfer	BACS	27,837.10		Salary payments
14/04/2026	Essex Pension Fund	BAC1404/13	-3.00		Essex PF underpaid Mar 26
15/04/2026	Peninsula	DD11	519.37		HR and H&S support
20/04/2026	Valda Energy	DD12	264.16		Gas April 26
20/04/2026	Everflow	DD13	344.50		Purchase Ledger Payment
21/04/2026	Co-operative Online Account	Transfer	600.00		Transfer *
28/04/2026	Barenbrug UK Ltd	BAC2804/01	485.00		Sport seed
28/04/2026	Ernest Doe & Sons Ltd	BAC2804/02	88.48		WD40, rake, wrench
28/04/2026	Essex Association of Local Cou	BAC2804/03	1,532.91		EALC and NALC fee 26/27
28/04/2026	GLS Educational Supplies	BAC2804/04	108.96		Envelopes, pens etc+stamps
28/04/2026	J L Gregg	BAC2804/05	580.00		Cemetery stickers, cafe sign
28/04/2026	J&P Soft Furnishings Ltd	BAC2804/06	6,571.20		Front+side stage curtains
28/04/2026	Kent County Council	BAC2804/07	672.29		Gas 28.2-31.3.26
28/04/2026	Mobile Account Solutions (Hold	BAC2804/08	488.05		Phones and calls March 26
28/04/2026	NPower Commercial Gas	BAC2804/09	22.78		Electric Mar 26
28/04/2026	RAD Group	BAC2804/10	695.64		April IT support
28/04/2026	Reliant Leisure Services Ltd	BAC2804/81	11,940.00		Play area floor repairs
28/04/2026	Stan Reynolds Stonemason	BAC2804/12	600.00		Milestone repair+install
28/04/2026	Top Tier Maintenance	BAC2804/13	875.00		Redecoration JSP chair room
28/04/2026	Sharrons Event Catering Compan	BAC2804/14	2,917.98		Civic rec catering
28/04/2026	Mr D R Whitbread	BAC2804/15	90.00		Clean bus stops +EH windows
28/04/2026	ePPING iN bLOOM	BAC2804/16	1,000.00		Grant Funding 26/27
28/04/2026	Beverley Rumsey	BAC2804/17	250.27		Gift cards/tiebacks
28/04/2026	Petty Cash	ATM	250.00		Transfer for petty cash *

List of Payments made between 01/04/2026 and 30/04/2026

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<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
		<b>Total Payments</b>	<u>83,648.00</u>		

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Time: 11:37

## Co-operative Online Account

## List of Payments made between 01/04/2026 and 30/04/2026

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
01/04/2026	Tesco Stores	97	73.01		Wines/cakes
01/04/2026	Tesco Stores	97.	2.00		Cakes/delivery fee
02/04/2026	SP Ornamental Trees	98	92.00		Quercus Robur tree
07/04/2026	Defib Store	99	315.60		Replacement Defib pads
07/04/2026	Debif Store	99	-312.60		Reverse entry
07/04/2026	Defib Store	99	312.60		Replacement defib pads
08/04/2026	Amazon UK	100	26.99		Nescafe coffee sachets
09/04/2026	Zoom Communications	101	16.79		Inv 349222140
09/04/2026	Amazon UK	102	47.62		Coffee sachets/water
22/04/2026	Tesco Stores	103	367.80		Drinks for Civic Reception
22/04/2026	Tesco Stores	103X	-367.80		Reverse entry
22/04/2026	Tesco Stores UK	103/1	367.20		Drinks Mayors Civic
23/04/2026	HP Instant Ink	104	6.49		Ink suscription
<b>Total Payments</b>			<b>947.70</b>		

Time: 11:38

## Barclays No 1 Account

## List of Payments made between 01/05/2026 and 31/05/2026

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
05/05/2026	Barclays Bank plc	DEBIT	8.50		Commission 13Mar/12Apr
12/05/2026	Co-operative Bank current	Transfer	50,000.00		Transfer *
15/05/2026	Public Works Loan Board	DD11	3,079.52		Purchase Ledger Payment
21/05/2026	EE	DD12	74.16		Mobile/dongle May 26
<b>Total Payments</b>			<u>53,162.18</u>		

Time: 11:37

## Co-operative Bank current

## List of Payments made between 01/05/2026 and 31/05/2026

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
01/05/2026	Epping Forest District Council	DD01	376.00		Business rates 26/7
06/05/2026	HMRC VAT	BAC0605/01	70.79		VAT due Jan-Mar 26
11/05/2026	Yu Energy Retail Limited	DD02	96.82		Purchase Ledger Payment
11/05/2026	Yu Energy Retail Limited	DD03	162.28		Purchase Ledger Payment
11/05/2026	Yu Energy Retail Limited	DD04	638.20		Purchase Ledger Payment
11/05/2026	Dieselink Services	DD05	3.60		Legal roadside charge
11/05/2026	Epping Forest District Council	DD06	252.00		Business rates 26/7
11/05/2026	Epping Forest District Council	DD07	461.00		Business rates 26-27
11/05/2026	Epping Forest District Council	DD08	911.00		Business rates 26/7
12/05/2026	Dunmow Training Ltd t/a Council	BAC1205/01	72.00		Allotment training - KC
12/05/2026	Ernest Doe & Sons Ltd	BAC1205/02	52.56		Carb
12/05/2026	Farm & Country Supplies Ltd	BAC1205/03	134.98		Fence panels
12/05/2026	HMS Heating	BAC1205/04	96.00		EH callout
12/05/2026	UpStage Theatre Company Ltd	BAC1205/05	50.00		Donation on behalf of pianist
12/05/2026	HMRC	BAC1205/06	9,547.76		NI+PAYE conts Apr 26
12/05/2026	Essex Pension Fund	BAC1205/07	3,576.98		Pension conts Apr 26
12/05/2026	Nest Pension	BAC1205/08	465.04		Pension conts Apr 26
12/05/2026	Petty Cash	Transfer	250.00		Petty cash withdrawal
14/05/2026	D W Erections	DD09	1,958.00		Purchase Ledger Payment
14/05/2026	Salary transfer	BACS	25,267.25		Salary payments
15/05/2026	Peninsula	DD10	519.37		Purchase Ledger Payment
20/05/2026	SLCC Essex	BAC2005/01	27.00		AGM & Training day
20/05/2026	Valda Energy	DD13	167.53		Gas May
20/05/2026	GLS Educational Supplies	BACS	108.96		Purchase Ledger Payment
26/05/2026	Aubergine 262 Ltd	BAC2605/01	1,078.80		WCAG website setup
26/05/2026	Amoli Marketing Ltd (T/A Dor-2	BAC2605/02	222.00		TAE delivery
26/05/2026	Essex Association of Local Cou	BAC2605/03	120.00		Social media course
26/05/2026	Ernest Doe & Sons Ltd	BAC2605/04	85.00		Semi fluid epoo
26/05/2026	Kent County Council	BAC2605/05	382.00		Gas 31.3-30.4.26
26/05/2026	Kent County Council	BAC2605/06	216.65		Printer copy charge 1.2-30.4
26/05/2026	Mobile Account Solutions (Hold	BAC2605/07	488.08		Phones
26/05/2026	MSPC Ltd	BAC2605/08	809.00		Supply+print TAE Summer
26/05/2026	NPower Commercial Gas	BAC2605/09	22.05		Floodlights Apr
26/05/2026	Mr D R Whitbread	BAC2605/10	90.00		Clean bus stops+EH windows
26/05/2026	Dieselink Services	DD14	147.35		Fuel
27/05/2026	Containers Direct Ltd	BAC2705/01	2,994.00		Container 20ftx8ft
28/05/2026	PHS Group	DD15	448.27		Hyg services
28/05/2026	Co-operative Online Account	~Transfer	600.00		Transfer 
<b>Total Payments</b>			<b>52,968.32</b>		

List of Payments made between 01/05/2026 and 31/05/2026

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<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
06/05/2026	41st Epping Forest Scout Group	105	50.00		Donation re Civic Reception
09/05/2026	Zoomn Communications	106	16.79		INV 353460382
28/05/2026	DVLA	107	140.00		Vehicle tax YE56
28/05/2026	Amazon UK	108	42.60		Archive boxes

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		<b>Total Payments</b>	<u>249.39</u>		
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# **Epping Town Council**

*Internal Audit 2025-26 (Final Update Report)*

28<sup>th</sup> May 2026

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*Stephen Christopher*

*for Auditing Solutions Ltd*

## Background and Scope

Town and parish councils are required by statute to make arrangements for an independent internal audit examination of their accounting records and system of internal control, and for the conclusions to be reported each year in the Annual Governance and Accountability Return (the AGAR). Auditing Solutions Ltd was appointed to undertake this function on behalf of Epping Town Council for the 2025-26 financial year.

This report sets out the results of our final audit visit for the year, which was undertaken on 27<sup>th</sup> May 2026. It updates the reports issued in October 2025 and March 2026 following our interim audit visits. Once again, we wish to thank the Town Clerk and her colleagues for their assistance in enabling us to complete our audit work.

## Internal Audit Approach

In carrying out our audit work for the year, we have had regard to the materiality of transactions and their susceptibility to potential mis-recording or misrepresentation in the AGAR. We have employed a combination of selective sampling techniques (where appropriate) and 100% detailed checks in key areas, in order to gain sufficient assurance that the Council's financial and regulatory systems and controls are appropriate and are fit for the purposes intended.

Our audit programme is designed to provide assurance that the Council's financial systems remain robust and operate in a manner which ensures effective probity of transactions and a reasonable probability of identifying any material errors, or possible abuse of the Council's own and the national statutory regulatory framework. The programme is also designed to facilitate our completion of the 'Annual Internal Audit Report' in the AGAR, which requires independent assurance over a number of internal control objectives.

## Overall Conclusion

On the basis of the programme of audit work that we have undertaken, we consider that the Council continues to maintain an adequate and effective system of internal control. The records held in support of the accounting transactions are of a high standard and provide an effective audit trail, with clear cross-referencing of all relevant documentation.

We have completed and signed the 'Annual Internal Audit Report' on Page 3 of the 2025-26 AGAR. In doing so, we have concluded that, in all significant respects, the internal control objectives set out in that report "were being achieved throughout the financial year to a standard adequate to meet the needs of the Council".

In the following sections, we explain the objectives of each area of our audit, summarising the work undertaken and our findings. We are pleased to report that there were no matters arising from our final audit work that required a formal comment or recommendation. We ask that Members consider the content of this report.

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

## Accounting records & Banking arrangements

Our objective is to confirm that the accounting records are accurate and up to date, with no anomalous entries in the cashbooks or financial ledgers, and that appropriate banking arrangements are in place.

The Council continues to maintain its accounting records using the Rialtas ‘Omega’ software, which is generally acknowledged as one of the market leaders for this tier of local government. Rialtas staff provide assistance to the Council with the year-end accounts closure.

The Council maintains current accounts with Barclays Bank and the Co-operative Bank. The latter is now used for the majority of the day-to-day transactions, with the Barclays account mainly used for direct debit payments. An on-line account is also held with the Co-operative Bank, which is controlled by the Town Clerk and is used for internet payments. In addition, the Council holds an instant access “Business Premium” account with Barclays and a “95-day Saver” account with the Nationwide Building Society.

In the course of our audit work, we confirmed the following:

- The opening trial balance on Omega for 2025-26 agreed to the closing balances in the 2024-25 AGAR.
- The financial ledgers remained “in balance” throughout the financial year.
- The accounting code structure is appropriate for the Council’s budget reporting and control requirements.
- From review of a sample of four months transactions, the detailed accounting entries in the Omega cash books for the two current accounts and the online account reconciled fully to the supporting bank statements;
- The detailed accounting entries for the year on the other bank accounts reconciled fully to the supporting bank statements.
- From review of a sample of the monthly bank reconciliations during the year and as at 31<sup>st</sup> March 2026, there were no long-standing, un-cleared items or anomalous entries;
- The bank reconciliations continue to be reviewed on a regular basis by a nominated Councillor.
- The bank balances as at 31<sup>st</sup> March 2026 have been reported correctly in Section 2, Box 8 of the draft AGAR.
- Back-ups of the Council’s IT systems are made to the Cloud by the IT support providers. The Town Clerk’s computer is also backed up daily on a USB.
- The External Auditors completed their work on the Council’s 2024-25 AGAR and issued a clean audit certificate on 1<sup>st</sup> August 2025, with no matters arising. The outcome of the audit was reported to the Council on 9<sup>th</sup> September 2025, with the details published on the website in accordance with regulatory requirements

### **Conclusion**

*There are no matters arising that require a formal comment or recommendation.*

## Corporate Governance

Our objective is to confirm that the Council has robust corporate governance arrangements in place and that, as far as we may reasonably be expected to ascertain (as we do not attend Council or Committee meetings), all meetings are conducted in accordance with the adopted Standing Orders and Financial Regulations, and no actions of a potentially unlawful nature have been, or are being, considered for implementation.

In the course of our audit work, we confirmed the following:

- Our review of the agendas and minutes of the meetings of the Council and its committees held during the year did not identify any issues that we consider might have an adverse effect, through litigation or other causes, on the Council's future financial stability;
- The Standing Orders and Financial Regulations continue to be kept under regular review. Following revised guidance from NALC, revisions to the Financial Regulations were considered by the Corporate Governance Advisory Committee (CGAC) on 28<sup>th</sup> October 2025 and approved by the Council on 11<sup>th</sup> November 2025. Both documents were considered again by the CGAC on 24<sup>th</sup> February 2026, as there had been further amendments to the NALC guidance, and were approved at the Council meeting on 10<sup>th</sup> March 2026.
- A wide range of other policies and procedures are in place and these are reviewed periodically by the CGAC, in accordance with agreed timescales, before formal adoption by the Council.
- During the summer of 2025, the Council provided the proper opportunity for the exercise of public rights in relation to the 2024-25 accounts, in accordance with the requirements of the Accounts and Audit Regulations.
- The Council is aware of its responsibilities in relation to digital and data compliance. It has taken a number of steps to ensure that it can provide a positive response to the new 'Assertion 10' in the Annual Governance Statement of the 2025-26 AGAR: These include:
  - The use of a council-owned domain for the website and generic email addresses for the Town Clerk and Members.
  - Policies relating to Data Protection (including GDPR matters), Information Technology and Data Retention.
  - Commissioning an external independent check of the accessibility of the Council website. The check identified areas where accessibility could be improved, but concluded that the current website did not display significant accessibility failures. We note that the Council subsequently agreed to the purchase of an enhanced website, which will be introduced in 2026-27.

### ***Conclusion***

***There are no matters arising that require a formal comment or recommendation.***

## Expenditure and VAT

Our objective in this area is to ensure that:

- Council resources are released in accordance with approved procedures and budgets;
- Payments are supported by appropriate documentation, either in the form of an original trade invoice or other appropriate form of document confirming the payment as due and/or an acknowledgement of receipt, where no other form of invoice is available;
- Any discounts due on goods and services supplied are identified and appropriate action taken to secure the discount;
- An official ordering process is in place and operated for appropriate purchases, acknowledging that a range of goods and services are provided under contractual requirements (e.g., electricity supply) or legislation (e.g., non-domestic rates);
- The correct expense codes have been applied to invoices when processed, and
- VAT has been appropriately identified and coded to the VAT control account for periodic recovery.

We have reviewed the procedures in place, selecting a sample of payments to check that they were made in accordance with the approved working practices and complied with the above criteria. Our testing sample for the year covered all individual payments over £2,500, together with a more random sample of every 35<sup>th</sup> cashbook expenditure transaction irrespective of value. The gross value of the payments examined totalled £268,768. We confirmed that there was appropriate supporting documentation for all payments in our sample and that, where applicable, purchase orders had been raised. There were no matters arising.

We have confirmed that VAT Returns continue to be submitted quarterly in electronic format, as required by extant legislation, with the detail being reconciled to the Omega financial ledger. At the time of our final audit visit, all of the VAT returns for the financial year had been submitted by the due dates.

### ***Conclusion***

***There are no matters arising that require a formal comment or recommendation.***

## Assessment and Management of Risk

Our objective is to confirm that the Council has put in place appropriate arrangements to identify potentially significant areas of risk of either a financial or health & 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.

In the course of our audit work, we confirmed the following:

- The Council's 'risk management statement' (overall risk management policy) was reviewed by the CGAC on 28<sup>th</sup> October 2025 and was approved by the Council on 11<sup>th</sup> November 2025.
- The detailed 'internal risk register' was subsequently reviewed by the CGAC on 24<sup>th</sup> February and approved by the Council on 10<sup>th</sup> March 2026. This ensured that the

Council satisfied the regulatory requirement to assess its significant risks and review the arrangements to manage them within the financial year (AGAR Section 1, Assertion 5).

- The main insurance cover continues to be provided by Zurich Municipal. In 2025-26, the Council entered into a new 3-year contract, which runs until 30<sup>th</sup> June 2028. The policy includes Public Liability cover of £15 million, Employer's Liability of £10 million and Fidelity Guarantee of £1 million. This level of cover is in line with other similar sized local authorities and would appear to be adequate to meet the current needs of the Council. Separate insurance policies are in place for vehicles (also with Zurich Municipal) and cyber risk (with OSR).
- As part of the Council's wider health and safety arrangements, a regular programme of reviews of the five playgrounds and the play equipment is undertaken. This includes weekly inspections by the Council's own staff and quarterly inspections by the Town Supervisor, who is a qualified play inspector. These are supplemented by annual external inspections carried out by the Play Inspection Company to assess compliance with national regulatory standards, principally British Standard EN 1176.

The latest annual external inspections were completed on 21st May 2025, with a summary of the key issues arising and action required reported to the Council on 8th July 2025. We note that there no areas of "high risk" were identified. We have confirmed with the Town Clerk that the key actions identified by the annual inspections, together with other matters highlighted by the Town Supervisor's own inspections, are addressed on a timely basis.

### **Conclusion**

*There are no matters arising that require a formal comment or recommendation.*

## **Budget Setting, Budgetary Control and Reserves**

Our objective is to confirm that the Council has robust processes for identifying and approving future budgetary requirements and the level of Precept to be drawn down from Epping Forest District Council, and that effective budget monitoring and reporting arrangements are in place. We also consider whether the Council is retaining appropriate funds in earmarked and general reserves, both to finance its ongoing spending plans and to cover any unplanned expenditure that might arise.

From our review of the minutes and discussions with the Town Clerk, we confirmed that, in line with the sound approach adopted in previous years, budget monitoring reports have continued to be considered at each Council meeting, with a 'pre-formal closedown' report on the year-end outturn position made on 10<sup>th</sup> April 2026.

In setting the 2025-26 budget, the Council had planned for a surplus of £70,716, which was to be used to increase the earmarked reserves. At the year-end, the actual surplus was £7,260 and a contribution of £60,069 was made from the Capital Asset Fund towards the cost of the Epping Hall office re-configuration.

Initial consideration of the 2026-27 budget was given at the Council meeting in December 2025. Final approval of the budget and Precept requirements was given by the Council at its meeting on 13<sup>th</sup> January 2026, where the decision was made to request a Precept of £666,977, compared to £645,791 in 2025-26. After taking into account changes to the tax base, this equated to an increase of £3.16 per annum for a Band D property.

The budget setting process included a detailed assessment of general and earmarked reserve requirements, taking into account concerns that these were currently too low. In determining the 2026-27 budget, the Council has planned to increase the reserves by approximately £50,000 by 31<sup>st</sup> March 2027. The main increases will be a contribution of £25,000 to the Capital Assets Fund and a contribution of £20,000 to establish a new Playground Reserve. We note that the Council's medium-term plan is to make a similar level of contributions to these reserves over the next five years.

As at 31<sup>st</sup> March 2026, the Council's overall reserves amounted to £274,563, an increase of £3,387 at the previous year end. Of these, the earmarked reserves amounted to £62,045 (compared to £70,281 at 31<sup>st</sup> March 2025). The General Reserve balance stood at £212,518, compared with £200,895 at the previous year end.

As we have reported in previous years, there is no formal guidance on the level of general reserves that should be retained, as this will vary depending on the circumstances of individual councils and the risks they face, but a yard-stick of between 25% and 50% of the net revenue budget (or Precept) is often cited. As at 31<sup>st</sup> March 2026 the General Reserve equated to approximately 34% of the net revenue budget for 2026-27.

### **Conclusion**

***There are no matters arising that require a formal comment or recommendation.***

## **Income**

Our objective is to assess whether the Council has appropriate procedures in place to ensure that all income due is identified, invoiced (where appropriate), recovered and banked in a timely manner. In addition to the Precept and any specific grants that it obtains, the Council receives income from a number of sources; principally, hire of the Jack Silley Pavilion and the Epping Hall, the cemetery, the weekly traders' markets, allotments and events.

In the course of our audit work, we confirmed the following:

- Fees and charges: The Council continues to review its fees and charges on an annual basis as part of the budget setting process and these are published on the website:
- Cemetery: We reviewed the burial records and associated documentation for the first five months of the year, confirming that all required documentation had been obtained and that the invoices raised subsequently were correct and were paid promptly.
- Hall hire: We tested the income relating to the hire of the Jack Silley Pavilion and Epping Hall by reference to the Rialtas bookings diary for a sample week (week commencing 26<sup>th</sup> May 2025), confirming that the bookings records reconciled to the sales invoices raised and that the correct hire fees had been charged and subsequently collected.
- Market traders: We reviewed the records relating to a sample market day (1<sup>st</sup> September 2025), confirming that all regular hirers who are licence holders had been invoiced for the month and that other regular and casual hirers in attendance on that day had been charged the correct fee. We also confirmed, for a sample of the licence holders, that licences are held on file. There were no matters arising.
- Allotments: The allotment year commenced on 1st April 2025. We reviewed the records maintained in relation to the Council's allotment sites at Meadow Road and Lower Bury Lane, to confirm that these were up to date. For a sample of allotment

holders, we confirmed that there were signed allotment agreements on file, that the current year's rents had been charged in line with the fees advertised on the website and that payment had been received. We noted that there were still a few instances where the current year rents remained outstanding, but confirmed that these are being actively followed up.

- Receipt of income: As noted earlier in this report, we checked and agreed a sample of four months' cashbook receipts to the relevant bank statements; and
- Outstanding debts: From a review of the Omega records, we confirmed that the overall level of outstanding debtors remains low. Effective control arrangements are in place, with appropriate action being taken in relation to payments due. We note that, prior to the year end, a review of outstanding allotment debts was undertaken and the Town Clerk authorised the write-off of debts from the previous two years, totalling £464, which were deemed to be irrecoverable.

### **Conclusion**

*There are no matters arising that require a formal comment or recommendation.*

## **Salaries and Wages**

In examining the Council's payroll function, our objective is to confirm that extant employment legislation is being adhered to, that the requirements of HM Revenue and Customs (HMRC) are satisfied regarding the deduction and payment over of income tax and NI contributions, and that pension scheme requirements are met.

The Council uses the SAGE system to process payroll. Payments are made directly through the Council's bank account, via direct debit. To meet our audit objective, we undertook the following audit work:

- We agreed the gross amounts paid to all individuals in August 2025, by reference to the Council's approved pay points on the NJC annual schedule of rates payable.
- We checked to ensure that tax and National Insurance deductions have been made applying the appropriate tax code and NI Table, also ensuring that appropriate amounts are paid over to HMRC regularly each month.
- We confirmed that appropriate employee and employer contributions to the pension schemes have been determined and paid over to either the Essex Pension Fund, or NEST, as appropriate.
- We verified the net payments due to staff from their copy payslips to the bank transfers for the same sample month.

The national Local Government Services pay agreement for 2025-26, which was applicable from 1st April 2025, was agreed at the start of August 2025. The revised pay scales were applied when making the August salary payments which also included the back-pay due from 1st April 2025. We confirmed the accuracy of the calculation of each employee's back-pay and that it had been included correctly with their August salary payment.

### **Conclusion**

*There are no matters arising that require a formal comment or recommendation.*

## Petty Cash

As part of the internal audit review and the reporting requirements in the AGAR, we are required to assess the effectiveness of controls over any petty cash accounts in use, ensuring that payments are appropriately supported, that transactions are only made for items connected with the Council's functions and that any recoverable VAT is correctly identified.

At our interim audits, we confirmed that the petty cash is being reconciled on a regular basis. We checked and agreed the cash balance held to the petty cash ledger at the date of each visit and confirmed that there was appropriate supporting documentation for all petty cash payments made since the date of the last reconciliations.

At our final audit, we confirmed that the year-end balance has been included correctly in the 'total value of cash and short-term investments' reported in Section 2, Box 8 of the draft AGAR.

### **Conclusion**

*There are no matters arising that require a formal comment or recommendation.*

## Asset Register

Councils are required to maintain an Asset & Investment Register and to report the overall value of fixed assets and long-term investments held in the AGAR (Section 2, Box 9). Whilst the "Practitioners' Guide" does not specify a particular basis of accounting for fixed assets, it stresses that the approach taken from year to year should be consistent and that the value of individual assets held should not normally change from one year to another - with the only changes being the inclusion of new assets purchased or removal of assets disposed of. In most cases, assets are recorded at their purchase cost, or at a suitable proxy where that value is not known. However, assets gifted at nil cost or other assets held with no intrinsic value (often referred to as community assets) are normally included at a nominal £1.

Each year, the Council undertakes a review of its asset register just prior to the year-end, to confirm that all changes have been identified. The updated register for 2025-26 was reported to the Council meeting in March 2026. We noted that there was only one acquisition and one disposal in the year. We confirmed that the total cost of assets held, £4,467,655, has been included correctly in Section 2, Box 9 of the draft AGAR.

### **Conclusion**

*There are no matters arising that require a formal comment or recommendation*

## Investments and Loans

Our objective is to confirm that an appropriate investment strategy is in place, that any funds not required for immediate use, whether temporarily or on a longer-term basis, are invested in line with that strategy and that interest earned is brought to account correctly and appropriately in the accounting records. We also check that any loan repayments due to, or payable by, the Council are transacted in accordance with the relevant loan agreements.

We have confirmed that:

- At present, the Council does not have any long-term investments (i.e., investments of over 1 year). As noted earlier in the report, the majority of the Council's funds are held in instant access accounts, with about a third currently held in a Nationwide 95-day Saver account.

- As required by the ‘Statutory Guidance on Local Government Investments’, the Council has an Investment Strategy and Policy in place. This was last reviewed by the CGAC in October 2024 and approved by the Council on 12<sup>th</sup> November 2024. We note that, unless there are any legislative changes requiring amendment, the current Investment Strategy and Policy will not be subject to further review until October 2027.
- At the start of the 2025-26 financial year, the Council had two outstanding loans from the Public Works Loan Board. We confirmed that the final instalment on the final outstanding loan relating to work at Epping Hall was made in May 2025. The only loan remaining relates to the Market Store Building and the loan period runs until 2036. At our first interim audit, we confirmed that the payments of principal and interest made in May 2025 agreed to the third party “demand” notice from the UK Debt Management Office. During our second interim audit, we confirmed that the half yearly payment had been made correctly for the one remaining loan.
- At our final audit visit, we confirmed that the payments made in the year and the remaining loan balance outstanding at the year-end have been reported correctly in the draft AGAR (Section 2, Boxes 5 and 10, respectively).

### **Conclusion**

***There are no matters arising that require a formal comment or recommendation.***

## **Statement of Accounts and AGAR**

We have examined the detailed accounts produced by the RBS Omega system and also the draft of the statutory “Accounting Statements 2025-26” that the Council is required to complete and approve (Section 2 of the AGAR). We have agreed the detail to the supporting accounting records and other related documentation.

### **Conclusions**

***There are no matters arising that require a formal comment or recommendation. We look forward to receiving a copy of the finalised AGAR (Sections 1 and 2), once the document has been approved by the Council.***

***On the basis of the work undertaken during the course of our review for the year, we have completed and signed the ‘Annual Internal Audit Report’ on Page 3 of the AGAR, assigning positive assurances in all areas of internal control.***

## **ATTACHMENT K**

**ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURN  
2025/2026**

# Annual Governance and Accountability Return 2025/26 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities\*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £15 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
  - are unable to certify themselves as exempt (fee payable); or
  - have requested a limited assurance review (fee payable)

## Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2025/26

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
  - The **Annual Internal Audit Report** **must** be completed by the authority's internal auditor.
  - **Sections 1 and 2** **must** be completed and approved by the authority.
  - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2026**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2026** Reminder letters will incur a charge of £40 +VAT:
  - the Annual Governance and Accountability Return Sections 1 and 2, together with
  - a bank reconciliation as at 31 March 2026
  - an explanation of any significant year on year variances in the accounting statements
  - notification of the commencement date of the period for the exercise of public rights
  - Annual Internal Audit Report 2025/26Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability Return **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

## Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities **must** publish the following information on the authority website/webpage:

Before 1 July 2026 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2025/26** approved and signed, page 4
- **Section 2 - Accounting Statements 2025/26** approved and signed, page 5

Not later than 30 September 2026 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review. It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

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

## Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2025/26

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide\** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments **must** be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2026
- The Annual Governance Statement (Section 1) **must** be approved before the Accounting Statements (Section 2) and evidenced by the agenda or minute references, even where approved on the same day.
- The Responsible Financial Officer (RFO) **must** certify the accounts (Section 2) before they are presented to the authority for approval. The authority **must** in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period which **must** be a single period of 30 working days for inspection ( this excludes weekends and public holidays) which **must** include the first 10 working days of July.
- You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor **must** be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide\**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- Additional costs may be incurred if additional audit work is required.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2025) equals the balance brought forward in the current year (Box 1 of 2026).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights which **must** be a single period of 30 working days for inspection (this excludes weekends and public holidays) which **must** include the first 10 working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2026**

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?	✓	
	Has all additional information requested, including <b>the dates set for the period for the exercise of public rights</b> , been provided for the external auditor?	✓	
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?	✓	
Section 1	For any statement to which the response is 'no', has an explanation been published?		
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?	✓	
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?	✓	
	Has an explanation of significant variations been published where required?	✓	
	Has the bank reconciliation as at <b>31 March 2026</b> been reconciled to Box 8?	✓	
	Has an explanation of any difference between Box 7 and Box 8 been provided?	✓	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? <b>NB:</b> do not send trust accounting statements unless requested.		

*\*Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from [www.nalc.gov.uk](http://www.nalc.gov.uk) or from [www.ada.org.uk](http://www.ada.org.uk)

# Annual Internal Audit Report 2025/26

Epping Town Council

www.eppingtowncouncil.gov.uk

During the financial year ended 31 March 2026, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2025/26 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2025/26 AGAR period, were public rights in relation to the 2024-25 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2024/25 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.	✓		
<b>P. (For local councils only)</b> Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

31/10/2025

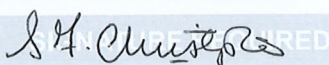
25/02/2026

27/05/2026

Name of person who carried out the internal audit

SF Christopher for Auditing Solutions Ltd

Signature of person who carried out the internal audit



Date

27/05/2026

\*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

\*\*Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

## Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

Epping Town Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2026, that:

	Agreed		'Yes' means that this authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
3. We have assured ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
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.	✓		<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		<i>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.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		<i>responded to matters brought to its attention by internal and external audit.</i>
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
			✓
10. We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.	✓		<i>has made suitable arrangements for its IT and data management and has complied with proper practices in doing so.</i>

\*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.

This Annual Governance Statement was approved at a meeting of the authority on:

09/06/2026

and recorded as minute reference:

Minute #60 of 2026/27

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

Chair

Clerk

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## Section 2 – Accounting Statements 2025/26 for

Epping Town Council

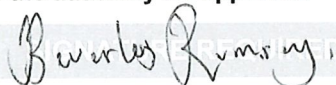
(ENTER NAME OF AUTHORITY)

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
1. Balances brought forward	261,606	271,176	Total balances and reserves at the beginning of the year as recorded in the financial records. Value <b>must</b> agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	621,795	645,791	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	318,300	249,825	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	438,561	455,402	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	83,999	22,323	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	407,965	414,252	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	271,176	274,815	Total balances and reserves at the end of the year. <b>must</b> equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	260,960	259,901	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>
9. Total fixed assets plus long term investments and assets	4,467,960	4,467,655	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	75,023	55,273	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	
11 Do the figures in the accounting statements above exclude any trust transactions?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.

I certify that for the year ended 31 March 2026 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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



Date

03/06/2026

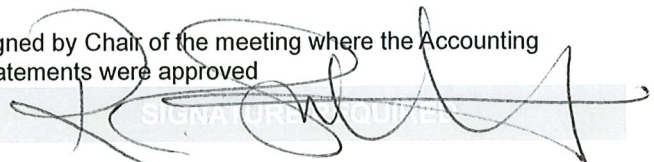
I confirm that these Accounting Statements were approved by this authority on this date:

09/06/2026

as recorded in minute reference:

Minute #61 of 2026/27 REFERENCE

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



## Section 3 – External Auditor’s Report and Certificate 2025/26

In respect of Epping Town Council

ENTER NAME OF AUTHORITY

### 1 Respective responsibilities of the auditor and the authority

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

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

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

- summarises the accounting records for the year ended 31 March 2026 and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

### 2 External auditor’s limited assurance opinion 2025/26

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

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

### 3 External auditor certificate 2025/26

We certify/do not certify\* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2026

\*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YYYY

# ATTACHMENT K1

## Internal Audit Analysis 2025-26 By Beverley Rumsey, Town Clerk & RFO

### AUDITOR'S COMMENTS

#### First Interim Report (November 2025)

No issues identified requiring formal comment  
No formal recommendations

#### Second Interim Report (March 2026)

No issues identified requiring formal comment  
No formal recommendations

#### Final Report (May 2026)

No issues identified requiring formal comment  
No formal recommendations

The Clerk/RFO would like to thank her team for the work that goes into achieving clean reports.

#### Assertion 10 (May 2026)

The auditor checked Assertion 10 with the Town Clerk/RFO and made the following comments:

From Internal Audit report: May 2026

The Council is aware of its responsibilities in relation to digital and data compliance. It has taken a number of steps to ensure that it can provide a positive response to the new 'Assertion 10' in the Annual Governance Statement of the 2025-26 AGAR: These include:

- The use of a council-owned domain for the website and generic email addresses for the Town Clerk and Members.
- Policies relating to Data Protection (including GDPR matters), Information Technology and Data Retention.
- Commissioning an external independent check of the accessibility of the Council website. The check identified areas where accessibility could be improved, but concluded that the current website did not display significant accessibility failures. We note that the Council subsequently agreed to the purchase of an enhanced website, which will be introduced in 2026-27.

## ATTACHMENT L

### Epping Town Council year end financial summary position 2025/26

Expenditure at year end (31/3/26) according to RBS: **£891,977**  
Approved budget: £775,015

Income at year end (31/3/26) according to RBS: **£895,616**  
Approved budget: £845,731

Budgeted surplus (Jan 2025): £70,716 (to augment low reserves)  
Final operating budget position (RBS): £63,708 surplus  
Movement to/from general reserves following year end transfers in and out:  
£60,059 (Epping Hall office refurbishment)  
Surplus: £3,639

#### Contributory factors:

- Epping Hall office refurbishment project expenditure
- Interest received higher than budgeted
- Christmas lights purchase of stars
- Cemetery income higher than budgeted
- Cemetery drainage work
- Increased parks and buildings maintenance work
- Utility charging/recharging for Bakers Lane toilets

#### SUMMARY CONCLUSION

Epping Town Council have performed very well against their projected budget for 2025/26.

As always, some cost centres have seen an increase on budget and others a decrease.

The budget has continued to be monitored on a monthly basis and any major issues highlighted, coupled with careful and considered spending, whilst maintaining vital services and functions for our residents and community.

Whilst budget setting in January 2026, Epping Town Council noted the low general reserves and the auditor's recommendation that these are topped up sufficiently moving forwards, to ensure Council can cover the ever increasing costs of running vital services and functions. The reserves would ideally be higher than they are and this will be considered during Council's budget setting process at the end of the year. This was commented on by the internal auditor, once again, in the conclusions of his May 2026 report."

**"The budget setting process included a detailed assessment of general and earmarked reserve requirements, taking into account concerns that these were currently too low. In determining the 2026-27 budget, the Council has planned to increase the reserves by approximately £50,000 by 31st March 2027. The main**

increases will be a contribution of £25,000 to the Capital Assets Fund and a contribution of £20,000 to establish a new Playground Reserve. We note that the Council's medium-term plan is to make a similar level of contributions to these reserves over the next five years.

As at 31st March 2026, the Council's overall reserves amounted to £274,563, an increase of £3,387 at the previous year end. Of these, the earmarked reserves amounted to £62,045 (compared to £70,281 at 31st March 2025). The General Reserve balance stood at £212,518, compared with £200,895 at the previous year end.

As we have reported in previous years, there is no formal guidance on the level of general reserves that should be retained, as this will vary depending on the circumstances of individual councils and the risks they face, but a yard-stick of between 25% and 50% of the net revenue budget (or Precept) is often cited. As at 31st March 2026 the General Reserve equated to approximately 34% of the net revenue budget for 2026-27."

Now the outturn position for 2025/26 is known, the Town Clerk & Responsible Financial Officer and Key Member for Finance will work on medium to longer-term forecasting, which will be presented during the budget setting process at the end of this year, covering 2027-28.

**Beverley Rumsey, Town Clerk & Responsible Financial Officer, June 2026**

## ATTACHMENT M

REPRESENTATIVES ON OUTSIDE BODIES	2024-25	2025-26	2026-27
<b>Local Councils' Liaison Committee (Epping Forest)</b>	Cllr C McCredie	Cllr Janet Whitehouse	Cllr Janet Whitehouse
<b>Essex Association of Local Councils</b>	Cllr C Burgess	Cllr Janet Whitehouse	Cllr Janet Whitehouse
<b>Epping Forest Association of Local Councils (EFALC)</b>	Cllr C Burgess	Cllr C Burgess	Cllr Janet Whitehouse
<b>Friends of Swaines Green</b>	Cllr N Avey Cllr Jon Whitehouse	Cllr N Avey Cllr Jon Whitehouse	Cllr N Avey Cllr Jon Whitehouse
<b>Royal British Legion – Epping branch</b>	Cllr J Duffell	Cllr J Duffell	Cllr J Duffell
<b>Epping/Eppingen Association</b>	Town Mayor	Town Mayor	Town Mayor
<b>Epping Society</b>	Cllr C Burgess	Cllr C McCredie	Cllr C McCredie
<b>Theydon Trust</b>	Cllr N Avey Cllr H Pegrum Cllr G Scruton	Cllr N Avey Cllr H Pegrum Cllr G Scruton	Cllr N Avey Cllr H Pegrum Cllr C Burgess
	<b>2023-27</b>	<b>2023-26</b>	<b>2026-27</b>
<b>Trustee of Epping Forest Band</b>	Town Clerk	Town Clerk	Town Clerk
<b>Epping Horticultural Society</b>	Cllr M Wright	Cllr M Wright	Cllr M Wright
<b>Epping in Bloom</b>	Cllr C McCredie	Cllr C McCredie	Cllr C McCredie
<b>Area Representative to ECC on Public Transport</b>	Cllr Janet Whitehouse	Cllr Janet Whitehouse	Cllr Janet Whitehouse
<b>Theydon Bois United Charities</b>	Cllr Janet Whitehouse	Cllr Janet Whitehouse	Cllr Janet Whitehouse
<b>Friends of St Margaret's Hospital</b>	Cllr N Avey	Cllr N Avey	Cllr N Avey
<b>Epping &amp; Theydon Garnon Charities</b>	Cllr H Pegrum Cllr G Scruton Cllr Janet Whitehouse	Cllr H Pegrum Cllr G Scruton Cllr Janet Whitehouse	Cllr H Pegrum Cllr G Scruton Cllr C Burgess
	<b>2023-27</b>	<b>2023-26</b>	<b>2026-27</b>
<b>Community Safety Partnership</b>		C McCredie (1 position only representing T&PCs generally)	C McCredie (1 position only representing T&PCs generally)
<b>Local Authority Liaison Meeting for Epping Forest</b>		C McCredie (Chairman)	Cllr Janet Whitehouse (Town Mayor)
<b>Epping Air Cadets (414 Squadron)</b>			Cllr C Burgess

**Deleted:** Epping Senior Citizens' Association (2024-25), Epping Town Partnership (2025-26)  
& Epping Forest Countrycare (2024-25)

## ATTACHMENT N

### Epping Petanque Piste

#### Request for additional piste space

I attach a simple diagram of what we were thinking

The frame of the new piste will be made up of fresh oak railway sleepers (80 kilos each, so will be robust) bolted together on top of the existing earth where the rabbit holes are. The size will be 15 meters by 6 meters and the middle made up of appropriate stone fillings.

We look forward to receiving your approval so that we can cost it out and apply for outside sponsorship to fund this.

Secretary, Epping Petanque Club

The Town Clerk asked some questions which are included below with the answers:

#### **1) Purpose of the extension:**

We have increased the membership of the club vastly and we are continuing to attract new players from diverse groups through our promotions/advertising, the sign at the piste, etc. We would also like to start up a junior section. The extension will allow us to accommodate the increased numbers.

We have started to host some external competitions this year but have been limited with the number of teams who can come to Stonards as we can only have a maximum of 6 pistes (in line with the Petanque set measurement criteria) and we need 8. This extra space will allow us to host more competitions. Holding more competitions at the site attracts more visitors and potential new members, brings more business for the facilities (the cafe, hiring of the pavilion etc), which can only be a good thing for the community.

#### **2) Discussion with the Town Supervisor regarding details:**

Yes, we have discussed with the Town Supervisor. It will be built in line with all modern pistes and Bill was happy with the construction and safety aspects.

#### **3) Current piste size:**

The current piste is 14.5 metres by 15 metres. We are drawing up a more in depth design and costing (in preparation for the application for sponsorship funding) and happy for you to review this.



# New Extra Piste at Stonards

