



Seaford Town Council

To the Members of the Finance & General Purposes Committee

A meeting of the **Finance & General Purposes Committee** will be held at the **Council Chamber**, 37 Church Street, Seaford, on **Thursday 2nd July 2015 at 7.00 pm**, which you are summoned to attend.

James Corrigan
Town Clerk
25th June 2015

Agenda

- 1. Apologies for Absence and Declaration of Substitute Members**
- 2. Disclosure of Interests**

To deal with any disclosure by Members of any discloseable pecuniary interests and interests other than pecuniary interests, as defined under the Seaford Town Council Code of Conduct and the Localism Act 2011, in relation to matters on the agenda.
- 3. Public Participation**

To deal with any questions, or brief representations, from members of the public in accordance with Standing Order 3 and Seaford Town Council Policy.
- 4. Finance Report**
 - a) To consider report 43/15 regarding receipts, payments and bank reconciliation for March, April 2015 (pages 3 to 52).
 - b) To consider report 44/15 regarding the Council budget position for the period 31 March 2015 Financial year end to 30 April 2015 (pages 53 to 77).
- 5. Internal Auditor's Report**

To receive report 41/15 the final report from Mulberry & Co, Internal Auditor for Year End 31 March 2015 (pages 78 to 114).
- 6. Additional Debit Card for the Head Chef at Seaford Head Golf Club**

To agree to report 45/15 for the Supports Services Manager to request a further Debit Card for the Head Chef at Seaford Head Golf Club (pages 115 – 116).
- 7. Grant Application for 2015-2016**

To consider report 46/15 grant requests as detailed in Appendices A and B (pages 117 – 122).
- 8. Earmarked Reserves**

To consider report 47/15 informing members of any movement to the Earmarked Reserves (pages 123 to 124).

For further information about items appearing on this agenda please contact James Corrigan, Town Clerk, 37 Church Street, Seaford, BN25 1HG. Telephone 01323 894 870.

Circulation:

Committee:

Cllr M Brown (Chair)

Cllr S Adeniji, R Honeyman, M Lambert, P Lower, A Mclean.

For information: Cllr D Argent, D Burchett, C Campbell, R Chambers, L Freeman, R Hayder, R Honeyman, O Honeyman, D Silvey-Adam and L Wallraven.



Seaford Town Council

Report 43/15

Agenda Item No:	4(a)
Committee:	Finance & General Purposes
Date:	2 nd July 2015
Title:	Receipts, Payments and Bank Reconciliation Reports for March 2015 and April 2015
By:	Lucy Clark, Support Services Manager
Purpose of Report:	To advise the Committee of receipts, payments and bank reconciliations for March 2015 and April 2015

Recommendations

You are recommended:

1. To review and approve the total receipts of £466,820.20 and total payments of £338,100.27 for March 2015.
 2. To review and approve the total receipts of £435,744.59 and total payments of £167,557.62 for April 2015.
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1. Information

- 1.1 Previously this report confirms that the bank reconciliation and cashbook listing receipts and payments have been reconciled to the relevant bank statements. Going forward, the Chairman of the Finance & General Purposes Committee, Councillor Mark Brown, will make arrangements to view and verify that he is in agreement with the bank reconciliations which have previously been reconciled by the Support Services Manager and sign these off for each month. This new system has been put in place following a recommendation by the internal auditor on his first visit.
- 1.2 Attached as Appendix A is a copy of the bank reconciliation and cashbook listing receipts and payments for March 2015 and have been reconciled to the relevant bank statements. The total receipts for March 2015 were £466,820.20 and the total payments for the month were £338,100.27.
- 1.3 Attached as Appendix B is a copy of the bank reconciliation and cashbook listing receipts and payments for April 2015 and have been reconciled to the relevant bank statements. The total receipts for the month were £435,744.59 and the total payments for the month were £167,557.62.
- 1.4 Please note that whilst the reconciliation page (page 1 in Appendix A) lists and names each individual unrepresented cheque, the "Receipts not Banked/Cleared (Plus)" does not. The reason is that the receipts totals shown are grouped amounts

relating to various receipts. Although these amounts are not listed separately on this page, each individual receipt can be viewed in the cashbook which follows on from page 1 of Appendix A.

1.5 Similar to the above, The RBS accounts system is set up in such a way that the cash book print outs will only show multiple bacs payments as one overall figure rather than individual payments. The cashbook transaction detail will state 'BACS B/L Pymnt Page XX'. These pages show the individual payments and are attached at the back of each cashbook.

1.6 For easy reference a brief explanation of the attached appendices can be explained as:

Appendix A relates to March 2015 accounts. Page one is the reconciliation printed from the RBS Accounts package which shows the reconciliation with the bank statements and cashbook. The following pages show the cashbook print out with the page number starting at 408. The first section shows all the receipts for the month, with totals being shown on page 414. The second section from 415 to 418 shows all the payments. Page 418 is also the last page of the cashbook giving overall totals of the cashbook. The Balance Carried Fwd amount of £236,214.20 reconciles with the Balance per Cash Book amount of £236,214.20.

As mentioned in 1.5, the cashbook bulks together all BACS payments where more than one BACS payment is made in the same batch. The Council likes to promote transparency so payment print outs are also attached following on from the cashbook which list all payments made within that batched amount that show on the cashbook.

Appendix B relates to April 2015 accounts and follows the same layout as above however page numbers will differ.

2. Financial Appraisal

The appendix comprises the bank account transactions for March 2015 and April 2015.

3. Contact Officer

The Contact Officer for this report is Lucy Clark, Support Services Manager

Support Services Manager



Town Clerk



Date: 23/04/2015

Seaford Town Council 2014/2015

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Bank Reconciliation Statement as at: 31/03/2015 for Cash Book 1 Current/Deposit Account

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Coop Community Direct Plus	31/03/2015	360	181,346.79
			<u>181,346.79</u>
Unpresented Cheques (Minus)			Amount
21/01/2015 202776	Post Office Ltd	4,757.16	
25/03/2015 202786	Zurich Town and Parish Council	24,304.61	
26/03/2015 202787	Boyd Golf Course Accessories	1,155.54	
30/03/2015 DEBIT CARD	Survey Monkey	109.51	
			<u>30,326.82</u>
			151,019.97
Receipts not Banked/Cleared (Plus)			
25/03/2015		100.00	
25/03/2015		295.00	
25/03/2015		600.00	
26/03/2015		4,527.50	
27/03/2015		62.35	
27/03/2015		2,645.00	
28/03/2015		218.50	
28/03/2015		300.00	
28/03/2015		315.00	
28/03/2015		5,557.23	
29/03/2015		116.40	
29/03/2015		1,963.22	
30/03/2015		16.45	
30/03/2015		4,352.29	
31/03/2015		10,533.44	
31/03/2015		650.00	
31/03/2015		350.00	
31/03/2015		84.80	
31/03/2015		3,285.80	
31/03/2015		8,677.63	
31/03/2015		40,543.61	
			<u>85,194.22</u>
			236,214.19
		Balance per Cash Book is :-	236,214.20
		Difference is :-	0.00

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Cash Book 1

User : LC

Current/Deposit Account

For Month No : 12

Receipts for Month 12

Nominal Ledger Analysis

Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c Centre	£ Amount	Transaction Detail
	Balance Brought Fwd :	107,494.26				107,494.26	
	Banked on : 01/03/2015	103.00					
PRO PDQ	Pro Shop PDQ	103.00		17.17	120	85.83	Pro Shop PDQ
	Banked on : 02/03/2015	150.00					
	Sales Recpts Page 871	150.00	150.00		101		Sales Recpts Page 871
	Banked on : 02/03/2015	56.00					
Pro PDQ	Pro Shop PDQ	56.00		9.33	120	46.67	Pro Shop PDQ
	Banked on : 03/03/2015	86.00					
Pro PDQ	Pro Shop PDQ	86.00		14.33	120	71.67	Pro Shop PDQ
	Banked on : 04/03/2015	128.00					
Pro PDQ	Pro Shop PDQ	128.00		21.33	120	106.67	Pro Shop PDQ
	Banked on : 05/03/2015	13.00					
PDQ	PDQ Club House	13.00		2.17	130	10.83	PDQ Club House
	Banked on : 05/03/2015	2,776.05					
CH	Club House Banking	2,776.05		462.68	130	2,313.37	Club House Banking
	Banked on : 05/03/2015	94.00					
Pro PDQ	Pro Shop PDQ	94.00		15.67	120	78.33	Pro Shop PDQ
	Banked on : 05/03/2015	32.91					
BACS	Co-Op Bank	32.91			1190 201	32.91	March Interest
	Banked on : 06/03/2015	90.31					
	Sales Recpts Page 873	90.31	90.31		101		Sales Recpts Page 873
	Banked on : 06/03/2015	1,000.00					
	Sales Recpts Page 874	1,000.00	1,000.00		101		Sales Recpts Page 874
	Banked on : 06/03/2015	10.40					
CH PDQ	Club House PDQ	10.40		1.73	130	8.67	Club House PDQ
	Banked on : 06/03/2015	16.00					
Pro PDQ	Pro Shop PDQ	16.00		2.67	120	13.33	Pro Shop PDQ
	Banked on : 07/03/2015	100.10					
CH PDQ	Club House PDQ	100.10		16.68	130	83.42	Club House PDQ
	Banked on : 07/03/2015	450.00					
Pro PDQ	Pro Shop PDQ	450.00		75.00	120	375.00	Pro Shop PDQ
	Banked on : 08/03/2015	65.70					
CH PDQ	Club House PDQ	65.70		10.95	130	54.75	Club House PDQ
	Banked on : 08/03/2015	139.00					
Pro PDQ	Pro Shop PDQ	139.00		23.17	120	115.83	Pro Shop PDQ
	Banked on : 08/03/2015	3,604.00					
Pro Bank	Pro Shop Banking	3,604.00		600.67	120	3,003.33	Pro Shop Banking

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Cash Book 1

User : LC

Current/Deposit Account

For Month No : 12

Receipts for Month 12

Nominal Ledger Analysis

Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c Centre	£ Amount	Transaction Detail
Banked on : 09/03/2015		383.16					
	Sales Recpts Page 875	383.16	383.16		101		Sales Recpts Page 875
Banked on : 09/03/2015		15.25					
CH PDQ	Club House PDQ	15.25		2.54	130	12.71	Club House PDQ
Banked on : 09/03/2015		42.00					
Pro PDQ	Pro Shop PDQ	42.00		7.00	120	35.00	Pro Shop PDQ
Banked on : 10/03/2015		2,307.09					
	Sales Recpts Page 862	2,307.09	2,307.09		101		Sales Recpts Page 862
Banked on : 10/03/2015		893.95					
03516	Seaford Art Club	97.50			520	97.50	Crypt 27/06-02/07/15 SeaArtCl
03519	Nick Stephens	200.00			1077 101	200.00	Golf Buggles x 2
03532	Mr Laurie Holland	50.00			550	50.00	Mayor Ball Tickets x 2
03530	Mayor Wayne Botting	50.00			550	50.00	Mayor Ball Tickets x 2
03525	Mr Len Fisher	25.00			550	25.00	Mayor Ball Ticket x 1
03517	Mayor Robert Robertson	50.00			550	50.00	Mayor Ball Tickets x2
03527	Phil Duncan	236.78			520	236.78	Crypt 28/08-13/09/15 P.Duncan
03526	Allotment Society	79.67			1054 125	79.67	Hire-a-loo - Jan 15
03533	Ruth O'keefe	25.00			550	25.00	Donation to Mayors charities
03524	Majorie Diamond	5.00			1072 135	5.00	Tree Donation
03523	Majorie Diamond	75.00			1072 135	75.00	Tree donation x2
Banked on : 10/03/2015		45.70					
CH PDQ	Club House PDQ	45.70		7.62	130	38.08	Club House PDQ
Banked on : 10/03/2015		153.00					
Pro PDQ	Pro Shop PDQ	153.00		25.50	120	127.50	Pro Shop PDQ
Banked on : 10/03/2015		4,142.00					
BACS	London Groundwork BTP	4,142.00			1072 135	4,142.00	Grant for Tree Planting
Banked on : 10/03/2015		1,250.00					
	Sales Recpts Page 892	1,250.00	1,250.00		101		Sales Recpts Page 892
Banked on : 11/03/2015		3,037.15					
CH	Club House Banking	3,037.15		506.19	130	2,530.96	Club House Banking
Banked on : 11/03/2015		32.65					
CH PDQ	Club House PDQ	32.65		5.44	130	27.21	Club House PDQ
Banked on : 11/03/2015		94.00					
Pro PDQ	Pro Shop PDQ	94.00		15.67	120	78.33	Pro Shop PDQ
Banked on : 11/03/2015		177.30					
D Debit	Seahaven FM	177.30			1105 215	177.30	Repayment of 3rd Installment
Banked on : 12/03/2015		914.00					
	Sales Recpts Page 866	914.00	914.00		101		Sales Recpts Page 866

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Cash Book 1

User: LC

Current/Deposit Account

For Month No : 12

Receipts for Month 12

Nominal Ledger Analysis

Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c Centre	£ Amount	Transaction Detail
	Banked on : 12/03/2015	120.30					
CH PDQ	Club House PDQ	120.30		20.05	130	100.25	Club House PDQ
	Banked on : 12/03/2015	689.00					
Pro PDQ	Pro Shop PDQ	689.00		114.83	120	574.17	Pro Shop PDQ
	Banked on : 13/03/2015	17.65					
CH PDQ	Club House PDQ	17.65		2.94	130	14.71	Club House PDQ
	Banked on : 13/03/2015	136.00					
Pro PDQ	Pro Shop PDQ	136.00		22.67	120	113.33	Pro Shop PDQ
	Banked on : 14/03/2015	150.05					
CH PDQ	Club House PDQ	150.05		25.01	130	125.04	Club House PDQ
	Banked on : 14/03/2015	275.00					
Pro PDQ	Pro Shop PDQ	275.00		45.83	120	229.17	Pro Shop PDQ
	Banked on : 15/03/2015	713.45					
CH PDQ	Club House PDQ	713.45		118.91	130	594.54	Club House PDQ
	Banked on : 15/03/2015	95.00					
Pro PDQ	Pro Shop PDQ	95.00		15.83	120	79.17	Pro Shop PDQ
	Banked on : 15/03/2015	2,684.00					
Pro PDQ	Pro Shop PDQ	2,684.00		447.33	120	2,236.67	Pro Shop PDQ
	Banked on : 16/03/2015	1,204.20					
	Sales Recpts Page 876	1,204.20	1,204.20		101		Sales Recpts Page 876
	Banked on : 16/03/2015	10.90					
CH PDQ	Club House PDQ	10.90		1.82	130	9.08	Club House PDQ
	Banked on : 16/03/2015	40.00					
Pro PDQ	Pro Shop PDQ	40.00		6.67	120	33.33	Pro Shop PDQ
	Banked on : 17/03/2015	151.30					
	Sales Recpts Page 863	151.30	151.30		101		Sales Recpts Page 863
	Banked on : 17/03/2015	110.00					
03538	Last Minute Artists	60.00			520	60.00	Crypt 20-22/3/15 LMA
03539	Mr Ray Hazan	50.00			550	50.00	Mayor Ball Tickets x 2
	Banked on : 17/03/2015	59.50					
CH PDQ	Club House PDQ	59.50		9.92	130	49.58	Club House PDQ
	Banked on : 18/03/2015	44.85					
CH PDQ	Club House PDQ	44.85		7.48	130	37.37	Club House PDQ
	Banked on : 18/03/2015	80.00					
Pro PDQ	Pro Shop PDQ	80.00		13.33	120	66.67	Pro Shop PDQ
	Banked on : 19/03/2015	5,411.47					

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Cash Book 1

User : LC

Current/Deposit Account

For Month No : 12

Receipts for Month 12

Nominal Ledger Analysis

Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c Centre	£ Amount	Transaction Detail
CH	Club House Banking	5,411.47		901.91	130	4,509.56	Club House Banking
	Banked on : 19/03/2015	65.40					
CH PDQ	Club House PDQ	65.40		10.90	130	54.50	Club House PDQ
	Banked on : 19/03/2015	98.00					
Pro PDQ	Pro Shop PDQ	98.00		16.33	120	81.67	Pro Shop PDQ
	Banked on : 20/03/2015	3,672.00					
	Sales Recpts Page 877	3,672.00	3,672.00		101		Sales Recpts Page 877
	Banked on : 20/03/2015	40.70					
CH PDQ	Club House PDQ	40.70		6.78	130	33.92	Club House PDQ
	Banked on : 20/03/2015	3,243.00					
Pro PDQ	Pro Shop PDQ	3,243.00		540.50	120	2,702.50	Pro Shop PDQ
	Banked on : 21/03/2015	294.15					
CH PDQ	Club House PDQ	294.15		49.02	130	245.13	Club House PDQ
	Banked on : 21/03/2015	1,367.00					
Pro PDQ	Pro Shop PDQ	1,367.00		227.83	120	1,139.17	Pro Shop PDQ
	Banked on : 22/03/2015	95.35					
CH PDQ	Club House PDQ	95.35		15.89	130	79.46	Club House PDQ
	Banked on : 22/03/2015	901.75					
Pro PDQ	Pro Shop PDQ	901.75		150.29	120	751.46	Pro Shop PDQ
	Banked on : 22/03/2015	9,081.95					
Pro Bankin	Pro Shop Banking	9,081.95		1,513.66	120	7,568.29	Pro Shop Banking
	Banked on : 23/03/2015	5,000.00					
	Sales Recpts Page 878	5,000.00	5,000.00		101		Sales Recpts Page 878
	Banked on : 23/03/2015	69.40					
CH PDQ	Club House PDQ	69.40		11.57	130	57.83	Club House PDQ
	Banked on : 23/03/2015	2,009.23					
Pro PDQ	Pro Shop PDQ	2,009.23		334.87	120	1,674.36	Pro Shop PDQ
	Banked on : 24/03/2015	5,594.52					
	Sales Recpts Page 868	5,594.52	5,594.52		101		Sales Recpts Page 868
	Banked on : 24/03/2015	150.56					
03553	Robert Brown	0.56			1059 201	0.56	Photocopying of C/Services Rep
03550	Mayor Judith Ost	50.00			550	50.00	Mayor Ball Tickets x2
03556	Mr Peter Gwilliam	50.00			550	50.00	Mayor Ball Tickets x2
03555	Mr Dave Argent	50.00			550	50.00	Mayor Ball Tickets x2
	Banked on : 24/03/2015	3,500.00					
	Sales Recpts Page 886	3,500.00	3,500.00		101		Sales Recpts Page 886

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Cash Book 1

User: LC

Current/Deposit Account

For Month No : 12

Receipts for Month 12

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
	Banked on : 24/03/2015	75.40					
CH PDQ	Club House PDQ	75.40		12.57	130	62.83	Club House PDQ
	Banked on : 24/03/2015	5,581.66					
Pro PDQ	Pro Shop PDQ	5,581.66		930.28	120	4,651.38	Pro Shop PDQ
	Banked on : 24/03/2015	281,116.30					
CHAPS	Public Works Loan Board	281,116.30			1304 102	281,116.30	Loan 4 for Club House Build
	Banked on : 24/03/2015	2,000.00					
BACS	Alun Jenkins	2,000.00			506	2,000.00	Deposit - as lease agreement
	Banked on : 24/03/2015	500.00					
	Sales Recpts Page 894	500.00	500.00		101		Sales Recpts Page 894
	Banked on : 25/03/2015	50.00					
	Sales Recpts Page 879	50.00	50.00		101		Sales Recpts Page 879
	Banked on : 25/03/2015	383.16					
	Sales Recpts Page 880	383.16	383.16		101		Sales Recpts Page 880
	Banked on : 25/03/2015	383.16					
	Sales Recpts Page 881	383.16	383.16		101		Sales Recpts Page 881
	Banked on : 25/03/2015	100.00					
Chq Via	Joe Fackler	100.00		16.67	540	83.33	Fackler-10/07/15 Dinner/Dance
	Banked on : 25/03/2015	100.00					
Chq via CH	Ms Hewitt	100.00		16.67	540	83.33	Brewer/Hewitt-08/08/15 B'Day
	Banked on : 25/03/2015	295.00					
	Sales Recpts Page 887	295.00	295.00		101		Sales Recpts Page 887
	Banked on : 25/03/2015	600.00					
	Sales Recpts Page 888	600.00	600.00		101		Sales Recpts Page 888
	Banked on : 25/03/2015	70.05					
CH PDQ	Club House PDQ	70.05		11.68	130	58.37	Club House PDQ
	Banked on : 25/03/2015	1,083.22					
Pro PDQ	Pro Shop PDQ	1,083.22		180.54	120	902.68	Pro Shop PDQ
	Banked on : 26/03/2015	4,527.50					
CH	Club House Banking	4,527.50		754.58	130	3,772.92	Club House Banking
	Banked on : 26/03/2015	55.10					
CH PDQ	Club House PDQ	55.10		9.18	130	45.92	Club House PDQ
	Banked on : 26/03/2015	3,293.85					
Pro PDQ	Pro Shop PDQ	3,293.85		548.98	120	2,744.87	Pro Shop PDQ
	Banked on : 26/03/2015	3.00					
Pro - PDQ	Pro Shop PDQ	3.00		0.50	120	2.50	Pro Shop PDQ

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Cash Book 1

User : LC

Current/Deposit Account

For Month No : 12

Receipts for Month 12

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
	Banked on : 27/03/2015	62.35					
CH PDQ	Club House PDQ	62.35		10.39	130	51.96	Club House PDQ
	Banked on : 27/03/2015	2,645.00					
Pro PDQ	Pro Shop PDQ	2,645.00		440.83	120	2,204.17	Pro Shop PDQ
	Banked on : 28/03/2015	218.50					
CH PDQ	Club House PDQ	218.50		36.42	130	182.08	Club House PDQ
	Banked on : 28/03/2015	300.00					
	Sales Recpts Page 890	300.00	300.00		101		Sales Recpts Page 890
	Banked on : 28/03/2015	315.00					
	Sales Recpts Page 891	315.00	315.00		101		Sales Recpts Page 891
	Banked on : 28/03/2015	5,557.23					
Pro PDQ	Pro Shop PDQ	5,557.23		926.20	120	4,631.03	Pro Shop PDQ
	Banked on : 29/03/2015	116.40					
CH PDQ	Club House PDQ	116.40		19.40	130	97.00	Club House PDQ
	Banked on : 29/03/2015	1,963.22					
Pro PDQ	Pro Shop PDQ	1,963.22		327.20	120	1,636.02	Pro Shop PDQ
	Banked on : 30/03/2015	383.16					
	Sales Recpts Page 882	383.16	383.16		101		Sales Recpts Page 882
	Banked on : 30/03/2015	1,204.20					
	Sales Recpts Page 883	1,204.20	1,204.20		101		Sales Recpts Page 883
	Banked on : 30/03/2015	16.45					
CH PDQ	Club House PDQ	16.45		2.74	130	13.71	Club House PDQ
	Banked on : 30/03/2015	4,352.29					
Pro PDQ	Pro Shop PDQ	4,352.29		725.38	120	3,626.91	Pro Shop PDQ
	Banked on : 31/03/2015	10,533.44					
	Sales Recpts Page 870	10,533.44	10,533.44		101		Sales Recpts Page 870
	Banked on : 31/03/2015	650.00					
03575	Pomegranate	260.00			550	260.00	Donation to Garden Trail 15/16
03581	Newhaven Town Council	50.00			4181 210	50.00	Ticket Refund x mayor
03577	Cllr Paul Franklin	250.00			1054 121	250.00	Donation to Seaford in Bloom
03584	Martin Fruin	15.00			1056 210	15.00	Family Fun Day x 1 Stall
03568	Cllr Barry Groves	50.00			550	50.00	Mayor Ball Tickets x 2
03566	Miss Rachel Beard	25.00			550	25.00	Mayor Ball Ticket x1
	Banked on : 31/03/2015	383.16					
	Sales Recpts Page 872	383.16	383.16		101		Sales Recpts Page 872
	Banked on : 31/03/2015	383.16					
	Sales Recpts Page 884	383.16	383.16		101		Sales Recpts Page 884

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Current/Deposit Account

For Month No : 12

Receipts for Month 12

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
Banked on : 31/03/2015		350.00					
	Sales Recpts Page 889	350.00	350.00		101		Sales Recpts Page 889
Banked on : 31/03/2015		84.80					
CH PDQ	Club House PDQ	84.80		14.13	130	70.67	Club House PDQ
Banked on : 31/03/2015		3,285.80					
CH	Club House Banking	3,285.80		547.63	130	2,738.17	Club House Banking
Banked on : 31/03/2015		8,677.63					
Pro PDQ	Pro Shop PDQ	8,677.63		1,446.27	120	7,231.36	Pro Shop PDQ
Banked on : 31/03/2015		40,543.61					
Pro Bankin	Pro Shop Banking	40,543.61		6,757.27	120	33,786.34	Pro Shop Banking
Banked on : 31/03/2015		15,000.00					
BACS	East Sussex County Council	15,000.00			4277 102	15,000.00	Part return of Deposit re s278
Total Receipts for Month		466,820.20	41,280.02	20,211.19		405,328.99	
Cash Book Totals		574,314.46	41,280.02	20,211.19		512,823.26	

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Current/Deposit Account

For Month No : 12

Payments for Month 12

Nominal Ledger

Date	Payee Name	Cheque	£ Total Amnt	£ Creditors	£ V A T	A/c Centre	£ Amount	Transaction Detail
09/10/2014	East Sussex County Council	202687	-25.00			4273 135	-25.00	Licence - electric xmas lights
26/02/2015	Matalan	DEBIT	188.00		31.33	4278 102	156.67	Plates for Clubhouse
27/02/2015	BACS B/L Pymnt Page 1105	BACS	41,424.54	41,424.54		501		BACS B/L Pymnt Page 1105
27/02/2015	Asda	DEBIT	77.44			4304 103 4278 102 4106 103	5.00 24.50 47.94	Twinnings Tea x4 Kitchen Equipment Stationery
02/03/2015	TV Licensing	DEBIT	145.50			4114 103	145.50	Yearly License Fee - Golf Club
02/03/2015	Nisbets	DEBIT	641.46		106.91	4278 102	534.55	Wooden Highchair, Stacking Ram
02/03/2015	BOOKER LTD	DEBIT	127.43		17.61	4278 102 4303 103	88.04 21.78	New Utensils - Clubhouse Food at Clubhouse
02/03/2015	Morrisons	DEBIT	4.47			4303 103	4.47	Milk - Clubhouse
02/03/2015	South East Water	0841X	104.92	104.92		501		5134-Water 19/12/14-22/01/15
02/03/2015	South East Water	1481X	26.46	26.46		501		5111-Water 03/07/14-14/01/15
03/03/2015	Booker Ltd	DEBIT	155.64		24.86	4278 102 4303 103	51.22 79.56	New Utensils Clubhouse Food Clubhouse
03/03/2015	Matalan	DEBIT	40.00			4278 102	40.00	Square Platter
03/03/2015	Matalan	DEBIT	40.00			4278 102	40.00	Square Platter
03/03/2015	Matalan	DEBIT	40.00			4278 102	40.00	Square Platter
03/03/2015	Matalan	DEBIT	20.00			4278 102	20.00	Rectangular Platter
03/03/2015	Matalan	DEBIT	30.00			4278 102	30.00	Large Dinner Plates x 10
03/03/2015	Spikemat	DEBIT	43.74			4306 103	43.74	Skewers
03/03/2015	Nisbets	DEBIT	777.30		129.55	4306 103	647.75	Kitchen Utensils
04/03/2015	Booker Ltd	DEBIT	310.18		19.50	4303 103 4306 103 4304 103	193.18 84.02 13.48	Food - Clubhouse Utensils- Clubhouse Drinks - Clubhouse
04/03/2015	B&Q	DEBIT	6.98			4278 102	6.98	DCfix Wdwst - clubhouse
04/03/2015	Pyrotech Fire Protection Ltd	DEBIT	540.00		90.00	4305 103	450.00	Fire Risk Assessment - Clubhou
04/03/2015	Bedford Engraving Ltd	DEBIT	231.60		38.60	4272 102	193.00	Supply engraved steel plaque
04/03/2015	UK Fuels	46242	143.24	143.24		501		5185-Unlead,diesel &Guard Card
04/03/2015	Argos	DEBIT	203.91			4278 102	203.91	Shelves for Kitchen Office
05/03/2015	B&Q Direct	DEBIT	216.00		36.00	4278 102	180.00	Raxa Shelving Unit
05/03/2015	The Trainline.Com	DEBIT	211.20			4010 201	211.20	Train Tickets - houses of parl
05/03/2015	Paul's Plaice	DEBIT	14.50			4303 103	14.50	Fish - Clubhouse
05/03/2015	www.wholesale	DEBIT	89.99			4278 102	89.99	padlocks for clubhouse

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Current/Deposit Account

For Month No : 12

Payments for Month 12

Nominal Ledger

Date	Payee Name	Cheque	£ Total Amnt	£ Creditors	£ V A T	A/c Centre	£ Amount	Transaction Detail
06/03/2015	Kikatrek	DEBIT	11.45		1.91	4111 201	9.54	1 x VGA Cable
06/03/2015	Booker Ltd	DEBIT	207.78		15.06	4303 103	117.41	Food-Clubhouse
						4304 103	6.99	Alcohol-Clubhouse
						4307 103	68.32	Bar Utensils - Clubhouse
08/03/2015	Nisbets	DEBIT	528.26		88.04	4306 103	440.22	Kitchen Utensils
08/03/2015	Nisbets	DEBIT	-528.26		-88.04	4306 103	-440.22	Kitchen Utensils
09/03/2015	Nisbets	BACS	169.12		28.19	4278 102	140.93	Plates for Clubhouse
09/03/2015	Nisbets	BACS	273.41		45.57	4278 102	227.84	Plates & Cutlery for Clubhouse
09/03/2015	Argos	BACS	49.99		8.33	4278 102	41.66	Metal Shelving Clubhouse
09/03/2015	Zara Home	BACS	43.90		7.32	4278 102	36.58	Cutlery & Table Acces Clubhouse
09/03/2015	Matalan	BACS	44.00		7.33	4278 102	36.67	Plates for Clubhouse
09/03/2015	Tiger	DEBIT	11.10		1.85	4278 102	9.25	Hole Punch, bowls - Clubhouse
09/03/2015	Barclaycard	39578590	53.08	53.08		501		5246-PDQ Shop 01/02-28/2/15
09/03/2015	Talk Talk Business	470-882	90.31	90.31		501		5164-TIC phone charges - Feb15
09/03/2015	Nisbets	DEBIT	-169.12		-28.19	4306 103	-140.93	Plates for Clubhouse
10/03/2015	Southern Railway	DEBIT	3.40			4012 201	3.40	Train Journey - B.King
10/03/2015	Bar Utensils	DEBIT	474.70		79.12	4307 103	395.58	Bar Utensils
10/03/2015	Asda	DEBIT	7.44			4303 103	7.44	Food for Clubhouse
10/03/2015	Nisbets	DEBIT	528.26		88.04	4306 103	440.22	Kitchen Utensils
10/03/2015	Barclaycard	30042880	72.00	72.00		501		5323-PDQ charge 01/02-28/02/15
11/03/2015	Booker Ltd	BACS	264.93		19.66	4303 103	245.27	Food for Clubhouse
11/03/2015	The Office Shop	DEBIT	32.00			4106 101	32.00	Till Rolls for Proshop
11/03/2015	Postage by Phone - Pitney Bowe	40225	307.20	307.20		501		5251-Top up Franking Machine
11/03/2015	Nisbets	DEBIT	169.12		28.19	4306 103	140.93	Plates for Clubhouse
11/03/2015	NISBETS	D CARD	9.92			4303 103	9.92	Items for Golf Club
12/03/2015	BACS B/L Pymnt Page 1114	BACS	2,416.43	2,416.43		501		<i>see attached spreadsheet</i> BACS B/L Pymnt Page 1114
12/03/2015	Southern Railways	DEBIT	3.40			4012 201	3.40	Train Journey - B.King
12/03/2015	Asda	DEBIT	35.00			4307 103	35.00	Kitchen Equipment
13/03/2015	Golf Club Bar Tills	ATM	300.00			227	150.00	Float for Club House Till
						226	150.00	Float for Club House Till
14/03/2015	Sweet Moments	DEBIT	90.00			4304 103	90.00	Chocolates for Clubhouse
14/03/2015	Asda	DEBIT	49.00			4307 103	49.00	Bar Utensils
16/03/2015	BACS B/L Pymnt Page 1115	BACS	4,780.80	4,780.80		501		BACS B/L Pymnt Page 1115

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Current/Deposit Account

For Month No : 12

Payments for Month 12

Nominal Ledger

Date	Payee Name	Cheque	£ Total Amnt	£ Creditors	£ V A T	A/c Centre	£ Amount	Transaction Detail
16/03/2015	Southern Water	600017	72.25	72.25		501		5149-Waste water 20/12-22/1/15
16/03/2015	02 (UK) Ltd	725-001	78.46	78.46		501		5194-Mobiles 01/02- 28/02/15
16/03/2015	Kent County Council (KCS)	54317	369.41	369.41		501		5285- Photocopier1/3/15- 31/5/15
16/03/2015	Co-Operative Bank	FD Fees	46.52	46.52		501		5249-Bank Fee's & transactions
17/03/2015	Puresafely	DEBIT	17.34		2.89	4278 102	14.45	HSE Workplace Poster-Golf Club
17/03/2015	Toytown	DEBIT	16.94			4307 103	16.94	Crayons & colouring books
18/03/2015	Nisbets	DEBIT	485.72		80.95	4307 103	404.77	Bar Utensils
18/03/2015	Nisbets	DEBIT	7.18		1.20	4306 103	5.98	Labels
19/03/2015	BACS B/L Pymnt Page 1118	BACS	62,893.63	62,893.63		501		<i>see attached</i> BACS B/L Pymnt Page 1118
19/03/2015	J Cheesmur & Sons (Lewes) Ltd	202784	88,928.93	88,928.93		501		5220-Nr 18 cert.Golf Club buil
19/03/2015	The Office Shop	DEBIT	27.70			4106 103	27.70	Till Rolls - Clubhouse
23/03/2015	East Sussex Pension Fund	202785	5,942.05			517	5,942.05	Pension Contribution March 15
23/03/2015	HMRC Cumbernauld (PAYE)	BACS	6,946.73			515	6,946.73	PAYE - March 15
23/03/2015	CCP LTD	DEBIT	390.00		65.00	4045 101	325.00	Plastic Membership Cards-Golf
23/03/2015	Talk Talk Business	3098/882	168.96	168.96		501		5196-Credit 01/02- 28/02/15
23/03/2015	Mr Terry Goodman	BACS	10.00			4181 210	10.00	Taxi Journeys x2
24/03/2015	Nisbets	DEBIT	88.94		14.82	4306 103	74.12	Soup Bowls
25/03/2015	Zurich Town and Parish Council	202786	24,304.61	24,304.61		501		5254- Insuranc01/04/15- 31/03/16
25/03/2015	Sky Business	1409101	300.00	300.00		501		5306-Installation of sky club
25/03/2015	Sky Business	1409101SU	439.20	439.20		501		5305-Monthly Sky March 15
25/03/2015	Nisbets	DEBIT	69.55			4307 103	69.55	Bar Utensils
25/03/2015	Salaries	BACS	25,383.66			516	25,383.66	March Salaries
25/03/2015	Public Works Loan Board	DD	27,536.93			4301 103	27,536.93	Golf Club House Loan
25/03/2015	Fraser Morley	BACS	4,035.60	4,035.60		501		5233-March 2015
26/03/2015	Boyd Golf Course Accessories	202787	1,155.54	1,155.54		501		5253-Shoe cleaner for golfers
26/03/2015	BIGGA	BACS	338.00			4112 201	338.00	BIGGA Memberships x3
26/03/2015	Cllr Mark Brown	BACS	65.25			4013 210	15.30	Mileage Claim - March 15
						4181 210	49.95	Mileage Claim - March 15
27/03/2015	BACS B/L Pymnt Page 1123	BACS	11,012.49	11,012.49		501		<i>see attached breakdown</i> BACS B/L Pymnt Page 1123
27/03/2015	Coffee Society 'Brew Group'	DEBIT	173.99		7.00	4304 103	166.99	Coffee Beans & Cleaning Tablet

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Cash Book 1

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Current/Deposit Account

For Month No : 12

Payments for Month 12

Nominal Ledger

<u>Date</u>	<u>Payee Name</u>	<u>Cheque</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ V A T</u>	<u>A/c Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
27/03/2015	Amazon UK	DEBIT	86.99			4278 102	86.99	10 x A4 Snap Poster
27/03/2015	Ukpaperrolls	DEBIT	59.46			4106 103	29.73	Till Receipts
						4106 101	29.73	Till Receipts
30/03/2015	Survey Monkey	DEBIT	109.51			4110 201	109.51	Upgrade of survey
31/03/2015	BACS B/L Pymnt Page 1126	BACS	20,160.50	20,160.50		501		<i>(see attached breakdown)</i> BACS B/L Pymnt Page 1126
31/03/2015	Materials petty cash	Transfer	6.24			201	6.24	Top up to zero balance yr end
31/03/2015	Southern Electric	97431	97.88	97.88		501		5256-Elec 13/12/14-11/03/2015
31/03/2015	Amazon UK	DEBIT	115.99			4278 102	115.99	Oak Effect Lock Noticeboard
Total Payments for Month			338,100.27	263,482.96	968.60		73,648.71	
Balance Carried Fwd			236,214.20					
Cash Book Totals			574,314.46	263,482.96	968.60		309,862.90	

Ledger : 1

Month : 12

Linked to Cash Book : 1

Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorized Ref	Amount Due	Discount Taken	Amount Paid	Invoice Balance
Supplier : John Spicer			SPI				
27/02/2015	INV374	5178-Labour Feb 2015		295.00	0.00	295.00	0.00
					0.00	295.00	
Above paid on : 27/02/2015				BACS No SPI			
Supplier : Tanleys Printers Ltd			TAN				
23/02/2015	4739	5176-Mayor Gala Tickets		62.40	0.00	62.40	0.00
					0.00	62.40	
Above paid on : 27/02/2015				BACS No TAN			
PAYMENT TOTALS				0.00		41,424.54	

NOTE :

THE ACTUAL PAID DATE
 WAS 9th MARCH 2015, NOT
 27 FEB 2015, WHICH WAS
 INPUT INCORRECTLY

List of Purchase Ledger BACS Payments

Ledger : 1

Month : 12

Linked to Cash Book : 1

Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorized Ref	Amount Due	Discount Taken	Amount Paid	Invoice Balance
					0.00	3,923.15	
					Above paid on : 27/02/2015		BACS No HTWHITE
		Supplier : In Touch CRM	INTOUCH				
15/02/2015	21568	5172-Website - Feb 15		35.99	0.00	35.99	0.00
					0.00	35.99	
					Above paid on : 27/02/2015		BACS No INTOUCH
		Supplier : Mr P S Kennard	KENN				
28/02/2015	198	5179-Window Cleaning Feb 15		8.00	0.00	8.00	0.00
28/02/2015	199	5180-Cleaning Feb 2015		18.00	0.00	18.00	0.00
28/02/2015	200	5181-Cleaning Feb 2015		40.00	0.00	40.00	0.00
					0.00	66.00	
					Above paid on : 27/02/2015		BACS No KENN
		Supplier : Lewes District Council	LDC				
26/02/2015	6141251	5191-Outdoor Recharge Dec 14		16,228.85	0.00	16,228.85	0.00
					0.00	16,228.85	
					Above paid on : 27/02/2015		BACS No LDC
		Supplier : Thomas Mansfield Solicitors Ltd	MANSFIELD				
31/01/2015	23468	5182-Legal / Employment Advice		6,540.00	0.00	6,540.00	0.00
					0.00	6,540.00	
					Above paid on : 27/02/2015		BACS No MANSFIELD
		Supplier : Mulberry & Co	MULBERRY				
24/02/2015	2083	5177-Interim Audit 19/2/15		717.48	0.00	717.48	0.00
					0.00	717.48	
					Above paid on : 27/02/2015		BACS No MULBERRY
		Supplier : Southern Water	SOW				
25/02/2015	HH70108191673	5186-Drainage 26/3/14-10/12/14		57.54	0.00	57.54	0.00
					0.00	57.54	
					Above paid on : 27/02/2015		BACS No SOW

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List of Purchase Ledger BACS Payments

User : EH

Ledger : 1			Month : 12		Linked to Cash Book : 1		
Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorized Ref	Amount Due	Discount Taken	Amount Paid	Invoice Balance
Supplier : Nick Allon Building Service Ltd			ALLEN				
17/02/2015	1026	5190-SH Barn - Mainten & Roof		9,494.40	0.00	9,494.40	0.00
					0.00	9,494.40	
				Above paid on : 27/02/2015		BACS No ALLEN	
Supplier : Club Systems International Ltd			CLUB				
31/10/2014	6259A	5183-Annual Host01/01-31/12/15		750.00	0.00	750.00	0.00
					0.00	750.00	
				Above paid on : 27/02/2015		BACS No CLUB	
Supplier : Collier Turf Care Ltd			COLL				
11/02/2015	109172	5175-Verdee Tee Turf		248.76	0.00	248.76	0.00
					0.00	248.76	
				Above paid on : 27/02/2015		BACS No COLL	
Supplier : Water for Work & Home Ltd			EDG				
28/02/2015	1440251	5184-Water Bottles Feb 15		17.40	0.00	17.40	0.00
					0.00	17.40	
				Above paid on : 27/02/2015		BACS No EDG	
Supplier : South Coast Glazing			GLAZ				
05/02/2015	015773	5187-10 x 10mm Toughened Glass		1,018.25	0.00	1,018.25	0.00
05/02/2015	015774	5188-13 x 10mm Toughened Glass		1,273.32	0.00	1,273.32	0.00
					0.00	2,291.57	
				Above paid on : 27/02/2015		BACS No GLAZ	
Supplier : G W Ironworks Ltd			GW				
27/02/2015	118255	5189-Museum Emergen Repairs		696.00	0.00	696.00	0.00
					0.00	696.00	
				Above paid on : 27/02/2015		BACS No GW	
Supplier : H T White & Co Ltd			HTWHITE				
13/02/2015	HYIP7090	5170-Alcohol & Soft Drinks-Gol		3,850.35	0.00	3,850.35	0.00
16/02/2015	HYIP7590	5174-Alcohol for G/Club		72.80	0.00	72.80	0.00

List of Purchase Ledger BACS Payments

Ledger : 1

Month : 12

Linked to Cash Book : 1

Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorized Ref	Amount Due	Discount Taken	Amount Paid	Invoice Balance
Supplier : Tastables of Brighton		TASTABLES					
18/02/2015	617054	5207-Food Clubhouse		62.35	0.00	62.35	0.00
20/02/2015	617812	5208-Food for Clubhouse		81.11	0.00	81.11	0.00
25/02/2015	257766	5206-Food for Clubhouse		65.40	0.00	65.40	0.00
28/02/2015	258272	5209-Food for Clubhouse		43.96	0.00	43.96	0.00
				0.00		252.82	
				Above paid on : 12/03/2015		BACS No TASTABLES	
Supplier : C.Walbrin & Sons		WALBRIN					
21/02/2015	5204	5204-Food for Clubhouse		52.97	0.00	52.97	0.00
28/02/2015	47992	5205-Food for Clubhouse		81.19	0.00	81.19	0.00
				0.00		134.16	
				Above paid on : 12/03/2015		BACS No WALBRIN	
PAYMENT TOTALS				0.00		2,416.43	

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List of Purchase Ledger BACS Payments

User : EH

		Ledger : 1	Month : 12	Linked to Cash Book : 1			
Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorized Ref	Amount Due	Discount Taken	Amount Paid	Invoice Balance
		Supplier : Ashdown Audio Visual	ASHDOWN				
27/02/2015	9240	5198-Hire PA system 27/02/15		144.00	0.00	144.00	0.00
					0.00	144.00	
				Above paid on : 12/03/2015		BACS No ASHDOWN	
		Supplier : Bidvest 3663	BIDVEST				
26/02/2015	60329522	5210-Food for Clubhouse		148.03	0.00	148.03	0.00
27/02/2015	60347854	5212-Food for Clubhouse		141.02	0.00	141.02	0.00
27/02/2015	60347859	5211-Food for Clubhouse		43.38	0.00	43.38	0.00
					0.00	332.43	
				Above paid on : 12/03/2015		BACS No BIDVEST	
		Supplier : Cully & White Ltd	CULLEY				
23/02/2015	1525	5200-Cleaning of G/Club - Feb		182.00	0.00	182.00	0.00
					0.00	182.00	
				Above paid on : 12/03/2015		BACS No CULLEY	
		Supplier : H T White & Co Ltd	HTWHITE				
24/02/2015	HYIP9538	5193-Alcohol - Golf Club		332.90	0.00	332.90	0.00
26/02/2015	HYIP9992	5192-Alcohol-Golf Club		525.30	0.00	525.30	0.00
					0.00	858.20	
				Above paid on : 12/03/2015		BACS No HTWHITE	
		Supplier : Pyrotec Fire Protection Ltd	PYRO				
26/02/2015	110001	5197-Fire Extinguishers & Equi		195.43	0.00	195.43	0.00
					0.00	195.43	
				Above paid on : 12/03/2015		BACS No PYRO	
		Supplier : Southdown Food Supplies	SOUTHDOWN				
13/02/2015	09674	5199-Food- Golf Club		136.69	0.00	136.69	0.00
20/02/2015	09718	5202-Food for Clubhouse		34.00	0.00	34.00	0.00
24/02/2015	09737	5201-Food for Clubhouse		99.70	0.00	99.70	0.00
27/02/2015	09761	5203-Food for Clubhouse		47.00	0.00	47.00	0.00
					0.00	317.39	
				Above paid on : 12/03/2015		BACS No SOUTHDOWN	

Continued on Page No ; 1114

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List of Purchase Ledger BACS Payments

Ledger : 1

Month : 12

Linked to Cash Book : 1

Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorized Ref	Amount Due	Discount Taken	Amount Paid	Invoice Balance
25/02/2015	0624628469	5230-Disposable Gloves		70.94	0.00	70.94	0.00
					0.00	199.90	
		Supplier : Seaford Head Golf Club	SEA				
		Above paid on : 19/03/2015				BACS No SCREWFIX	
02/03/2015	MARCH15	5216-Membership fees March 15		220.00	0.00	220.00	0.00
					0.00	220.00	
		Supplier : South Coast Catering Equipment Ltd	SOUTHCOAST				
		Above paid on : 19/03/2015				BACS No SEA	
12/03/2015	096259	5238-Walk in floorless chiller		5,394.00	0.00	5,394.00	0.00
					0.00	5,394.00	
		Supplier : Ms Anne-Marie Summers	SUMMERS				
		Above paid on : 19/03/2015				BACS No SUMMERS	
05/03/2015	MARCH15	5235-Temp chef for golf club		180.00	0.00	180.00	0.00
					0.00	180.00	
		Supplier : TS Professional Audio Ltd	TSPROFESS				
		Above paid on : 19/03/2015				BACS No TSPROFESS	
06/03/2015	145218	5234-modif, to hear loop-chamb		456.00	0.00	456.00	0.00
					0.00	456.00	
		Supplier : Wicksteed Leisure Ltd	WICKSTEED				
		Above paid on : 19/03/2015				BACS No WICKSTEED	
06/03/2015	724152	5227-Xerscape Buffer		178.90	0.00	178.90	0.00
					0.00	178.90	
		Supplier : Worldwide Webdesign Ltd	WORLD				
		Above paid on : 19/03/2015				BACS No WORLD	
01/03/2015	4677	5217-Webhosting 1/3/15-28/2/16		180.00	0.00	180.00	0.00
					0.00	180.00	
		Above paid on : 19/03/2015				BACS No WORLD	
		PAYMENT TOTALS		0.00		62,893.63	

Ledger : 1

Month : 12

Linked to Cash Book : 1

Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorized Ref	Amount Due	Discount Taken	Amount Paid	Invoice Balance
13/03/2015	HYIQ3853	5225-Alcohol-Clubhouse		240.49	0.00	240.49	0.00
13/03/2015	HYIQ3855	5224-Gas Cylinder - Clubhouse		73.00	0.00	73.00	0.00
					0.00	1,174.29	
				Above paid on : 19/03/2015		BACS No HTWHITE	
		Supplier : In Touch CRM	INTOUCH				
15/03/2015	21693	5250-Website Hosting March 15		35.99	0.00	35.99	0.00
					0.00	35.99	
				Above paid on : 19/03/2015		BACS No INTOUCH	
		Supplier : Lewes District Council	LDC				
24/02/2015	6141181	5222-01/03/15-31/3/15		813.70	0.00	813.70	0.00
26/02/2015	SHGCNDR14/15	5252-B/Rates 16/2/15-31/03/15		3,108.57	0.00	3,108.57	0.00
05/03/2015	6141289	5241-outdoor contract jan 15		16,228.85	0.00	16,228.85	0.00
05/03/2015	6141290	5242-Outdoor Contract - Feb 15		16,228.85	0.00	16,228.85	0.00
05/03/2015	6141291	5243-Outdoor Contract-March 15		16,228.85	0.00	16,228.85	0.00
					0.00	52,608.82	
				Above paid on : 19/03/2015		BACS No LDC	
		Supplier : Magnet Media Ltd	MAGNET				
02/03/2015	1503106	5229-A4 page ad- March 15		180.00	0.00	180.00	0.00
					0.00	180.00	
				Above paid on : 19/03/2015		BACS No MAGNET	
		Supplier : Office Depot UK Ltd	OFFD				
28/02/2015	81346515	5245-Stationery order		80.71	0.00	80.71	0.00
					0.00	80.71	
				Above paid on : 19/03/2015		BACS No OFFD	
		Supplier : Seaford Scene	SCENE				
12/03/2015	81216723	5218-Full pg Ad clubhouse Apri		112.80	0.00	112.80	0.00
					0.00	112.80	
				Above paid on : 19/03/2015		BACS No SCENE	
		Supplier : Trade UK	SCREWFIX				
11/02/2015	0621837865	5231-Fence Pins, Barrier tape		128.96	0.00	128.96	0.00

20/3/15

Printed on : 20/03/2015

Seaford Town Council 2014/2015

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At : 10:32

List of Purchase Ledger BACS Payments

User : EH

Invoice		Ledger : 1		Month : 12	Linked to Cash Book : 1		
Date	No	Supplier Name and Invoice Details	Authorized Ref	Amount Due	Discount Taken	Amount Paid	Invoice Balance
		Supplier : Action in Rural Sussex	ACTION				
06/03/2015	1481	5219-Annual Employment Handboo		150.00	0.00	150.00	0.00
					0.00	150.00	
				Above paid on : 19/03/2015		BACS No ACTION	
		Supplier : A J Taylor Ltd	AJTAYLOR				
26/02/2015	37691	5240-Install plug sockets x2		300.00	0.00	300.00	0.00
					0.00	300.00	
				Above paid on : 19/03/2015		BACS No AJTAYLOR	
		Supplier : Cully & White Ltd	CULLEY				
01/03/2015	1528	5237-23/2-01/03/15		210.00	0.00	210.00	0.00
12/03/2015	1547	5236-Vacuum Cleaner - Golf Clu		179.87	0.00	179.87	0.00
16/03/2015	1548	5239-09/03-15/03/15		210.00	0.00	210.00	0.00
					0.00	599.87	
				Above paid on : 19/03/2015		BACS No CULLEY	
		Supplier : G W Ironworks Ltd	GW				
19/02/2015	118251	5223-Hope gap step		606.00	0.00	606.00	0.00
27/02/2015	118261	5228-Base rubbish cleaning		120.00	0.00	120.00	0.00
					0.00	726.00	
				Above paid on : 19/03/2015		BACS No GW	
		Supplier : M J Herriot	HERR				
06/03/2015	303	5232-Bench engraving golf club		30.00	0.00	30.00	0.00
					0.00	30.00	
				Above paid on : 19/03/2015		BACS No HERR	
		Supplier : Hire-a-Loo	HIRE				
28/02/2015	63697	5244-ChemToilet 01/02-28/02/15		86.35	0.00	86.35	0.00
					0.00	86.35	
				Above paid on : 19/03/2015		BACS No HIRE	
		Supplier : H T White & Co Ltd	HTWHITE				
09/03/2015	HYIQ2348	5226-Alcohol - Clubhouse		860.80	0.00	860.80	0.00

Continued on Page No ; 1117

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Ledger : 1

Month : 12

Linked to Cash Book : 1

Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorized Ref	Amount Due	Discount Taken	Amount Paid	Invoice Balance
Supplier : RBS Software Solutions			RBS				
23/03/2015	SM15406	5266-RBS Support & mainten15/16		868.80	0.00	868.80	0.00
					0.00	868.80	
				Above paid on : 27/03/2015		BACS No RBS	
Supplier : Society of Local Council Clerks			SLCC				
18/03/2015	116918	5265-Mark/promTrain 8/4 B.King		222.00	0.00	222.00	0.00
					0.00	222.00	
				Above paid on : 27/03/2015		BACS No SLCC	
			PAYMENT TOTALS	0.00		11,012.49	

Ledger : 1

Month : 12

Linked to Cash Book : 1

Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorized Ref	Amount Due	Discount Taken	Amount Paid	Invoice Balance
					0.00	961.71	
				Above paid on : 27/03/2015		BACS No EVOLVE	
		Supplier : GW Ironworks Ltd	GW				
24/02/2015	118253	5269-Hope gap new fence & bays		2,857.20	0.00	2,857.20	0.00
					0.00	2,857.20	
				Above paid on : 27/03/2015		BACS No GW	
		Supplier : H T White & Co Ltd	HTWHITE				
02/03/2015	HYIQ0756	5276-Alcohol & Soft Drinks		824.27	0.00	824.27	0.00
03/03/2015	HYIQ0851	5275- Alcohol		107.20	0.00	107.20	0.00
05/03/2015	HYIQ1742	5274-Alcohol and equipment		90.89	0.00	90.89	0.00
05/03/2015	HYIQ1763	5273-Alcohol		214.39	0.00	214.39	0.00
06/03/2015	HYIQ1854	5277-Alcohol		360.00	0.00	360.00	0.00
06/03/2015	HYIQ1947	5278-Soft drinks		37.08	0.00	37.08	0.00
16/03/2015	HYIQ4032	5272- Alcohol & soft drinks		705.62	0.00	705.62	0.00
19/03/2015	HYIQ4814	5279-Alcohol		61.20	0.00	61.20	0.00
					0.00	2,400.65	
				Above paid on : 27/03/2015		BACS No HTWHITE	
		Supplier : IGF Invoice Finance Ltd	IGF				
19/03/2015	GNM5857	5258-Full Page Ad		960.00	0.00	960.00	0.00
					0.00	960.00	
				Above paid on : 27/03/2015		BACS No IGF	
		Supplier : Newsquest (Sussex) Ltd	NEWS				
22/02/2015	10302114	5259-Website ad for argus.co.u		300.00	0.00	300.00	0.00
22/02/2015	10302235	10302235/5260/Newsquest (Susse		150.00	0.00	150.00	0.00
					0.00	450.00	
				Above paid on : 27/03/2015		BACS No NEWS	
		Supplier : N Power	NPOWER				
06/03/2015	HURDISHOUSEEL	5267-Elec 06/01/15-05/03/15		99.19	0.00	99.19	0.00
					0.00	99.19	
				Above paid on : 27/03/2015		BACS No NPOWER	

07/3/15

List of Purchase Ledger BACS Payments

Ledger : 1

Month : 12

Linked to Cash Book : 1

Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorized Ref	Amount Due	Discount Taken	Amount Paid	Invoice Balance
Supplier : Nick Allen Building Service Ltd			ALLEN				
12/03/2015	1037	5264-Install boards South Hill		110.00	0.00	110.00	0.00
12/03/2015	1038	5263-Tiling-South Hill Barn		408.00	0.00	408.00	0.00
				<u>0.00</u>		<u>518.00</u>	
				Above paid on : 27/03/2015		BACS No ALLEN	
Supplier : Amberol Ltd			AMBEROL				
25/03/2015	000033	5261-Floral Fountain Flame		42.00	0.00	42.00	0.00
				<u>0.00</u>		<u>42.00</u>	
				Above paid on : 27/03/2015		BACS No AMBEROL	
Supplier : Chris Hatcher & Son			CHRIS				
17/03/2015	9933875	5262-Leak to radiator-crypt		114.00	0.00	114.00	0.00
				<u>0.00</u>		<u>114.00</u>	
				Above paid on : 27/03/2015		BACS No CHRIS	
Supplier : Cully & White Ltd			CULLEY				
08/03/2015	1545	5271-Cleaning 2/3-8/3/15		238.00	0.00	238.00	0.00
				<u>0.00</u>		<u>238.00</u>	
				Above paid on : 27/03/2015		BACS No CULLEY	
Supplier : Ernest Doe & Sons Ltd			ERNE				
25/02/2015	G18149	5270-clothing & screenwash		62.88	0.00	62.88	0.00
				<u>0.00</u>		<u>62.88</u>	
				Above paid on : 27/03/2015		BACS No ERNE	
Supplier : East Sussex County Council			ESCC				
23/03/2015	8002011321	5268-Purchase of LF computer		1,218.06	0.00	1,218.06	0.00
				<u>0.00</u>		<u>1,218.06</u>	
				Above paid on : 27/03/2015		BACS No ESCC	
Supplier : Evolve Hospitality Recruitment Ltd			EVOLVE				
06/03/2015	207480	5280-Chef temp cover 2/3-8/3/15		961.71	0.00	961.71	0.00

At : 16:56

Reprint of Purchase Ledger Payments Entered

		Ledger No : 1	Month No : 12	Linked to Cash Book : 1			
Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorised	Amount Due	Disc Taken	Amount Paid	Invoice Balance
27/03/2015	375	5282-Labour (March 2015)		475.00	0.00	475.00	0.00
					0.00	475.00	
				Above paid on : 31/03/2015		By BACS	SPI
				PAYMENT TOTALS	0.00	20,160.50	

At : 16:56

Reprint of Purchase Ledger Payments Entered

		Ledger No : 1	Month No : 12	Linked to Cash Book : 1			
Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorised	Amount Due	Disc Taken	Amount Paid	Invoice Balance
27/03/2015	207299	5302-Temp Chef Cover 23/02/15		395.47	0.00	395.47	0.00
					0.00	395.47	
				Above paid on : 31/03/2015		By BACS	EVOLVE
		FLAMING FUN LTD	FLAMING				
27/03/2015	1751	5283-Stiltwalker Xmas Magic		420.00	0.00	420.00	0.00
					0.00	420.00	
				Above paid on : 31/03/2015		By BACS	FLAMING
		H T White & Co Ltd	HTWHITE				
23/03/2015	HYIQ5587	5299-Alcohol		2,064.88	0.00	2,064.88	0.00
23/03/2015	HYIQ5595	5298-Alcohol		745.22	0.00	745.22	0.00
24/03/2015	HYIQ5848	5300-Soft Drinks		264.16	0.00	264.16	0.00
27/03/2015	HYIQ7087	5301-Wine/Alcohol		478.32	0.00	478.32	0.00
					0.00	3,552.58	
				Above paid on : 31/03/2015		By BACS	HTWHITE
		Lely (Uk) Ltd	JOHNS				
30/03/2015	8625576	5290-Toro GP 1200		4,200.00	0.00	4,200.00	0.00
					0.00	4,200.00	
				Above paid on : 31/03/2015		By BACS	JOHNS
		Lewes District Council	LDC				
26/03/2015	6142126	5289-Turf Works, Crouch BC		1,002.00	0.00	1,002.00	0.00
					0.00	1,002.00	
				Above paid on : 31/03/2015		By BACS	LDC
		Materialise Interiors Ltd	MATERIALIS				
04/02/2015	673	5304-Furniture		771.84	0.00	771.84	0.00
					0.00	771.84	
				Above paid on : 31/03/2015		By BACS	MATERIALIS
		N Power	NPOWER				
20/03/2015	HH1900008314	5286-Elect 6/1/15-4/3/15		35.18	0.00	35.18	0.00
					0.00	35.18	
				Above paid on : 31/03/2015		By BACS	NPOWER
		John Spicer	SPI				

At : 16:56

31/3/15

Reprint of Purchase Ledger Payments Entered

		Ledger No : 1	Month No : 12	Linked to Cash Book : 1			
Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorised	Amount Due	Disc Taken	Amount Paid	Invoice Balance
		Avoncrop Amenity Products	AVON				
10/03/2015	OP/1216808	5281-Grass Seed & Amonia		356.08	0.00	356.08	0.00
					0.00	356.08	
				Above paid on : 31/03/2015		By BACS	AVON
		Barrelfield Golf Europe Ltd	BARREL				
06/03/2015	4338	5291-Polo Uniforms		259.20	0.00	259.20	0.00
					0.00	259.20	
				Above paid on : 31/03/2015		By BACS	BARREL
		Bidvest 3663	BIDVEST				
21/02/2015	60269686	5297-Food		216.40	0.00	216.40	0.00
23/02/2015	65328558	5292 - Kitchen utensils		3,110.57	0.00	3,110.57	0.00
25/02/2015	65329652	5296-Ladle		7.44	0.00	7.44	0.00
25/02/2015	65329656	5294-Catering Utensils		164.29	0.00	164.29	0.00
26/02/2015	65329948	5295-Colour Clips		28.48	0.00	28.48	0.00
27/02/2015	65330446	5293-Kitchen Utensil		11.04	0.00	11.04	0.00
					0.00	3,538.22	
				Above paid on : 31/03/2015		By BACS	BIDVEST
		Club Systems International Ltd	CLUB				
13/02/2015	33094	5303-Tills (Balance Payment)		4,632.00	0.00	4,632.00	0.00
					0.00	4,632.00	
				Above paid on : 31/03/2015		By BACS	CLUB
		Collier Turf Care Ltd	COLL				
26/03/2015	110525	5287-Blue Flags		153.38	0.00	153.38	0.00
					0.00	153.38	
				Above paid on : 31/03/2015		By BACS	COLL
		English Woodlands	ENGL				
30/03/2015	95639	5284- Tree Planting Equipment		339.60	0.00	339.60	0.00
					0.00	339.60	
				Above paid on : 31/03/2015		By BACS	ENGL
		Ernest Doe & Sons Ltd	ERNE				
05/03/2015	G18675	5288-Tuff Extreme Trousers Blk		29.95	0.00	29.95	0.00
					0.00	29.95	
				Above paid on : 31/03/2015		By BACS	ERNE
		Evolve Hospitality Recruitment Ltd	EVOLVE				

Date: 22/05/2015

Seaford Town Council 2015/2016

Page No: 1

Time: 13:04

User: LC

Bank Reconciliation Statement as at: 30/04/2015 for Cash Book 1 Current/Deposit Account

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Coop Community Direct Plus	30/04/2015	368	553,647.66
			<u>553,647.66</u>
<u>Unpresented Cheques (Minus)</u>			<u>Amount</u>
17/04/2015 202788	Newhaven Lewes & Dist. Menca	25.00	
30/04/2015 BACS	Terry Goodman	48.00	
30/04/2015 202790	Zurich Management Services	114.00	
30/04/2015 202791	Nick Cannon	195.00	
30/04/2015 202792	Paula Woolven	200.00	
30/04/2015 202793	Seaford Fair Trade Group	10.00	
30/04/2015 202794	Core Hardware Ltd	110.90	
30/04/2015 202795	Roger Needham	56.60	
30/04/2015 BACS Pymnt	BACS B/L Pymnt Page 1154	57,087.20	
			<u>57,846.70</u>
			495,800.96
<u>Receipts not Banked/Cleared (Plus)</u>			
28/04/2015		185.79	
28/04/2015		717.00	
29/04/2015		46.75	
30/04/2015		158.00	
30/04/2015		20.00	
30/04/2015		16.95	
30/04/2015		5,632.71	
30/04/2015		659.00	
30/04/2015		1,164.00	
			<u>8,600.20</u>
			504,401.16
			Balance per Cash Book is :-
			504,401.16
			Difference is :-
			0.00

Date: 17/06/2015

Seaford Town Council 2015/2016

Page No: 1

Time: 18:55

Cash Book 1

User : LC

Current/Deposit Account

For Month No : 1

Receipts for Month 1

Nominal Ledger Analysis

Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c Centre	£ Amount	Transaction Detail
Balance Brought Fwd :		236,214.20				236,214.20	
Banked on : 01/04/2015		85.65					
CH PDQ	Club House PDQ	85.65		14.28	130	71.37	Club House PDQ
Banked on : 01/04/2015		225.70					
	Sales Recpts Page 902	225.70	225.70		101		Sales Recpts Page 902
Banked on : 01/04/2015		2,619.00					
PDQ	Golf Course PDQ	2,619.00		436.50	120	2,182.50	Golf Course PDQ
Banked on : 01/04/2015		177.30					
D Debit	Seahaven FM	177.30			1105 215	177.30	Seahaven FM Loan
Banked on : 01/04/2015		278,213.00					
BACS	Lewes District Council	278,213.00			1176 801 1177 801	260,657.00 17,556.00	Precept 2015/16 Community Grant 2015/16
Banked on : 02/04/2015		42.30					
CH PDQ	Club House PDQ	42.30		7.05	130	35.25	Club House PDQ
Banked on : 02/04/2015		3,676.00					
PDQ	Golf Course PDQ	3,676.00		612.67	120	3,063.33	Golf Course PDQ
Banked on : 02/04/2015		650.00					
BACS	Co-op Bank	650.00			1190 201	650.00	Interest - April 2015
Banked on : 02/04/2015		-650.00					
BACS	Co-op Bank	-650.00			1190 201	-650.00	Interest - April 2015
Banked on : 02/04/2015		17.70					
BACS	Co-operative Bank	17.70			1190 201	17.70	Interest - April 2015
Banked on : 03/04/2015		166.85					
CH PDQ	Club House PDQ	166.85		27.81	130	139.04	Club House PDQ
Banked on : 03/04/2015		8,339.09					
PDQ	Golf Course PDQ	8,339.09		1,389.85	120	6,949.24	Golf Course PDQ
Banked on : 04/04/2015		2,736.00					
PDQ	Golf Course PDQ	2,736.00		456.00	120	2,280.00	Golf Course PDQ
Banked on : 05/04/2015		234.85					
CH PDQ	Club House PDQ	234.85		39.14	130	195.71	Club House PDQ
Banked on : 05/04/2015		295.00					
CH PDQ	Club House PDQ	295.00		49.17	130	245.83	Club House PDQ
Banked on : 05/04/2015		1,882.00					
PDQ	Golf Course PDQ	1,882.00		313.67	120	1,568.33	Golf Course PDQ
Banked on : 06/04/2015		235.85					
CH PDQ	Club House PDQ	235.85		39.31	130	196.54	Club House PDQ
Banked on : 06/04/2015		4,375.00					

Continued on Page 2

Date: 17/06/2015

Seaford Town Council 2015/2016

Page No: 2

Time: 18:55

Cash Book 1

User : LC

Current/Deposit Account

For Month No : 1

Receipts for Month 1

Nominal Ledger Analysis

Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c Centre	£ Amount	Transaction Detail
PDQ	Golf Course PDQ	4,375.00		729.17	120	3,645.83	Golf Course PDQ
	Banked on : 07/04/2015	15,285.14					
	Sales Recpts Page 898	15,285.14	15,285.14		101		Sales Recpts Page 898
	Banked on : 07/04/2015	35.00					
03587	Sarah McStravick	25.00			550	25.00	Mayor Ball Ticket x1
03593	Penny Jenner	10.00			1054 201	10.00	Councillor Information Pack
	Banked on : 07/04/2015	49.70					
CH PDQ	Club House PDQ	49.70		8.28	130	41.42	Club House PDQ
	Banked on : 07/04/2015	1,599.00					
PDQ	Golf Course PDQ	1,599.00		266.50	120	1,332.50	Golf Course PDQ
	Banked on : 07/04/2015	1,204.20					
	Sales Recpts Page 905	1,204.20	1,204.20		101		Sales Recpts Page 905
	Banked on : 07/04/2015	1,204.20					
	Sales Recpts Page 906	1,204.20	1,204.20		101		Sales Recpts Page 906
	Banked on : 08/04/2015	5.25					
CH PDQ	Club HousePDQ	5.25		0.88	130	4.37	Club HousePDQ
	Banked on : 08/04/2015	322.00					
PDQ	Golf Course PDQ	322.00		53.67	120	268.33	Golf Course PDQ
	Banked on : 09/04/2015	271.25					
CH PDQ	Club House PDQ	271.25		45.21	130	226.04	Club House PDQ
	Banked on : 09/04/2015	693.00					
PDQ	Golf Course PDQ	693.00		115.50	120	577.50	Golf Course PDQ
	Banked on : 09/04/2015	383.16					
	Sales Recpts Page 907	383.16	383.16		101		Sales Recpts Page 907
	Banked on : 10/04/2015	8,815.60					
CH	Club House Banking	8,815.60		1,469.27	130	7,346.33	Club House Banking
	Banked on : 10/04/2015	105.85					
CH PDQ	Club House PDQ	105.85		17.64	130	88.21	Club House PDQ
	Banked on : 10/04/2015	28,592.50					
Banking	Golf Course Banking	28,592.50		4,765.42	120	23,827.08	Golf Course Banking
	Banked on : 10/04/2015	981.00					
PDQ	Golf Course PDQ	981.00		163.50	120	817.50	Golf Course PDQ
	Banked on : 10/04/2015	180.00					
	Sales Recpts Page 908	180.00	180.00		101		Sales Recpts Page 908
	Banked on : 10/04/2015	180.00					
	Sales Recpts Page 909	180.00	180.00		101		Sales Recpts Page 909

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Cash Book 1

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Current/Deposit Account

For Month No: 1

Receipts for Month 1

Nominal Ledger Analysis

Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c Centre	£ Amount	Transaction Detail
	Banked on : 11/04/2015	89.25					
CH PDQ	Club House PDQ	89.25		14.88	130	74.37	Club House PDQ
	Banked on : 11/04/2015	3,140.23					
PDQ	Golf Course PDQ	3,140.23		523.37	120	2,616.86	Golf Course PDQ
	Banked on : 12/04/2015	115.80					
CH PDQ	Club House PDQ	115.80		19.30	130	96.50	Club House PDQ
	Banked on : 12/04/2015	1,576.00					
PDQ	Golf Course PDQ	1,576.00		262.67	120	1,313.33	Golf Course PDQ
	Banked on : 13/04/2015	88.20					
CH PDQ	Club House PDQ	88.20		14.70	130	73.50	Club House PDQ
	Banked on : 13/04/2015	94.00					
PDQ	Golf Course PDQ	94.00		15.67	120	78.33	Golf Course PDQ
	Banked on : 13/04/2015	71.96					
BACS	Seaford Allotment Society	71.96			1054 125	71.96	Hire-a-loo Contribution
	Banked on : 13/04/2015	10.00					
PDQ	PDQ - Pro Shop	10.00		1.67	120	8.33	PDQ - Pro Shop
	Banked on : 13/04/2015	4,000.00					
BACS	East Sussex County Council	4,000.00			4277 102	4,000.00	Part refund of s278 deposit
	Banked on : 13/04/2015	-10.00					
PDQ	PDQ - Pro Shop	-10.00		-1.67	120	-8.33	PDQ Pro Shop-entered in error
	Banked on : 14/04/2015	220.72					
03606	Mrs Coombe	0.72			1059 201	0.72	Photocopying
03603	Elizabeth Harvey	25.00			550	25.00	Mayor Ball Ticket x1
03611	J T Mackley	10.00			1054 108	10.00	Missing key for SHB 03.12.201:
03607	Royal British Legion	15.00			1070 135	15.00	AFD Stall x1 Charity
03609	Mark Brown	50.00			550	50.00	Mayor Ball Tickets x 2
03598	Mrs M Compton	30.00			1056 210	30.00	FFD Stall x1
03597	Peacehaven Chiropratic	25.00			1070 135	25.00	AFD Stall x 1
03596	Nancy Astley	50.00			550	50.00	Mayor Ball Tickets x2
03605	Lisa Taylor	15.00			1056 210	15.00	FFD Stall x 1 Commerical
	Banked on : 14/04/2015	6,595.72					
	Sales Recpts Page 901	6,595.72	6,595.72		101		Sales Recpts Page 901
	Banked on : 14/04/2015	71.75					
CH PDQ	Club House PDQ	71.75		11.96	130	59.79	Club House PDQ
	Banked on : 14/04/2015	683.00					
PDQ	Golf Course PDQ	683.00		113.83	120	569.17	Golf Course PDQ
	Banked on : 15/04/2015	117.80					
CH PDQ	Club House PDQ	117.80		19.63	130	98.17	Club House PDQ

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Current/Deposit Account

For Month No : 1

Receipts for Month 1

Nominal Ledger Analysis

Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c Centre	£ Amount	Transaction Detail
	Banked on : 15/04/2015	649.00					
PDQ	Golf Course PDQ	649.00		108.17	120	540.83	Golf Course PDQ
	Banked on : 16/04/2015	90.25					
CH PDQ	Club House PDQ	90.25		15.04	130	75.21	Club House PDQ
	Banked on : 16/04/2015	385.00					
PDQ	Golf Course PDQ	385.00		64.17	120	320.83	Golf Course PDQ
	Banked on : 17/04/2015	122.25					
CH PDQ	Club House PDQ	122.25		20.38	130	101.87	Club House PDQ
	Banked on : 17/04/2015	260.00					
PDQ	Golf Course PDQ	260.00		43.33	120	216.67	Golf Course PDQ
	Banked on : 17/04/2015	240.00					
	Sales Recpts Page 910	240.00	240.00		101		Sales Recpts Page 910
	Banked on : 18/04/2015	194.95					
CH PDQ	Club House PDQ	194.95		32.49	130	162.46	Club House PDQ
	Banked on : 18/04/2015	809.00					
PDQ	Golf Course PDQ	809.00		134.83	120	674.17	Golf Course PDQ
	Banked on : 19/04/2015	253.60					
CH PDQ	Club House PDQ	253.60		42.27	130	211.33	Club House PDQ
	Banked on : 19/04/2015	313.00					
PDQ	Golf Course PDQ	313.00		52.17	120	260.83	Golf Course PDQ
	Banked on : 20/04/2015	105.30					
CH PDQ	Club House PDQ	105.30		17.55	130	87.75	Club House PDQ
	Banked on : 20/04/2015	380.00					
PDQ	Golf Course PDQ	380.00		63.33	120	316.67	Golf Course PDQ
	Banked on : 20/04/2015	383.60					
	Sales Recpts Page 911	383.60	383.60		101		Sales Recpts Page 911
	Banked on : 21/04/2015	3,008.16					
	Sales Recpts Page 899	3,008.16	3,008.16		101		Sales Recpts Page 899
	Banked on : 21/04/2015	2,826.80					
03621	Mrs Esther Beerling	50.00			550	50.00	Mayor Ball Tickets x2
03614	Mr Roswell	50.00			550	50.00	Mayor Ball Tickets x2
03617	Mr Shoolbred	50.00			550	50.00	Mayor Ball Tickets x2
03616	Rev Vicky Martin	50.00			550	50.00	Mayor Ball Tickets x2
03613	Lewes District Council	2,426.80			4051 108	2,426.80	Refund HO car park-01/04/2015
03615	The Base Committee	200.00			1054 105	200.00	Purchase of Music Equipment
	Banked on : 21/04/2015	124.05					
CH PDQ	Club House PDQ	124.05		20.68	130	103.37	Club House PDQ

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Cash Book 1

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Current/Deposit Account

For Month No : 1

Receipts for Month 1

Nominal Ledger Analysis

Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c Centre	£ Amount	Transaction Detail
	Banked on : 21/04/2015	144.00					
PDQ	Golf Course PDQ	144.00		24.00	120	120.00	Golf Course PDQ
	Banked on : 22/04/2015	8,555.51					
CH	Club House Banking	8,555.51		1,425.92	130	7,129.59	Club House Banking
	Banked on : 22/04/2015	80.05					
CH PDQ	Club House PDQ	80.05		13.34	130	66.71	Club House PDQ
	Banked on : 22/04/2015	14,718.00					
Banking	Golf Course Banking	14,718.00		2,453.00	120	12,265.00	Golf Course Banking
	Banked on : 22/04/2015	228.00					
PDQ	Golf Course PDQ	228.00		38.00	120	190.00	Golf Course PDQ
	Banked on : 23/04/2015	135.45					
CH PDQ	Club House PDQ	135.45		22.58	130	112.87	Club House PDQ
	Banked on : 23/04/2015	256.00					
PDQ	Golf Course PDQ	256.00		42.67	120	213.33	Golf Course PDQ
	Banked on : 24/04/2015	1,019.14					
CH PDQ	Club House PDQ	1,019.14		169.86	130	849.28	Club House PDQ
	Banked on : 24/04/2015	236.00					
PDQ	Golf Course PDQ	236.00		39.33	120	196.67	Golf Course PDQ
	Banked on : 24/04/2015	180.00					
	Sales Recpts Page 912	180.00	180.00		101		Sales Recpts Page 912
	Banked on : 25/04/2015	835.66					
CH PDQ	Club House PDQ	835.66		139.28	130	696.38	Club House PDQ
	Banked on : 25/04/2015	647.00					
PDQ	Golf Course PDQ	647.00		107.83	120	539.17	Golf Course PDQ
	Banked on : 26/04/2015	926.95					
CH PDQ	Club House PDQ	926.95		154.49	130	772.46	Club House PDQ
	Banked on : 26/04/2015	320.00					
PDQ	Golf Course PDQ	320.00		53.33	120	266.67	Golf Course PDQ
	Banked on : 27/04/2015	526.00					
CH PDQ	Club House PDQ	526.00		87.67	130	438.33	Club House PDQ
	Banked on : 27/04/2015	54.00					
PDQ	Golf Course PDQ	54.00		9.00	120	45.00	Golf Course PDQ
	Banked on : 27/04/2015	50.00					
	Sales Recpts Page 913	50.00	50.00		101		Sales Recpts Page 913
	Banked on : 28/04/2015	1,625.36					
	Sales Recpts Page 900	1,625.36	1,625.36		101		Sales Recpts Page 900

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Current/Deposit Account

For Month No : 1

Receipts for Month 1

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
Banked on : 28/04/2015		210.00					
03624	Elizabeth Harvey	25.00			550	25.00	Mayor Ball Ticket x1
03631	James Corrigan	25.00			550	25.00	Mayor Ball Ticket x1
03627	Mark Brown	50.00			550	50.00	Mayor Ball Tickets x2
03626	Lewes District Council	50.00			550	50.00	Mayor Ball Tickets x2
03628	Mrs Christina Latham	20.00			1070 135	20.00	Sponsorship AFD booklet
03623	Seahaven Harriers	10.00			1056 210	10.00	FFD Stall x 1 Community
03622	National Coastwatch	30.00			1070 135	30.00	AFD Stall x1 Charity
Banked on : 28/04/2015		185.79					
CH PDQ	Club House PDQ	185.79		30.96	130	154.83	Club House PDQ
Banked on : 28/04/2015		717.00					
PDQ	Golf Course PDQ	717.00		119.50	120	597.50	Golf Course PDQ
Banked on : 28/04/2015		85.74					
	Sales Recpts Page 915	85.74	85.74		101		Sales Recpts Page 915
Banked on : 29/04/2015		46.75					
CH PDQ	Club House PDQ	46.75		7.79	130	38.96	Club House PDQ
Banked on : 30/04/2015		158.00					
	Sales Recpts Page 897	158.00	158.00		101		Sales Recpts Page 897
Banked on : 30/04/2015		20.00					
03632	Rotary Club of Seaford	20.00			1070 135	20.00	Sponsorship AFD Booklet
Banked on : 30/04/2015		16.95					
CH PDQ	Club House PDQ	16.95		2.82	130	14.13	Club House PDQ
Banked on : 30/04/2015		5,632.71					
CH	Club House Banking	5,632.71		938.78	130	4,693.93	Club House Banking
Banked on : 30/04/2015		5,954.00					
Banking	Golf Course Banking	5,954.00		992.33	120	4,961.67	Golf Course Banking
Banked on : 30/04/2015		659.00					
PDQ	Golf Course PDQ	659.00		109.83	120	549.17	Golf Course PDQ
Banked on : 30/04/2015		1,164.00					
Banking	Golf Course Banking	1,164.00		194.00	120	970.00	Golf Course Banking
Banked on : 30/04/2015		120.00					
	Sales Recpts Page 914	120.00	120.00		101		Sales Recpts Page 914
Total Receipts for Month		435,744.59		19,807.22		384,828.39	
Cash Book Totals		671,958.78		19,807.22		621,042.58	

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Current/Deposit Account

For Month No : 1

Payments for Month 1

Nominal Ledger

Date	Payee Name	Cheque	£ Total Amnt	£ Creditors	£ V A T	A/c Centre	£ Amount	Transaction Detail
01/04/2015	Lewes District Council	DD	1,001.25			4051 205	1,001.25	Rates - 37 Church St 2015-16
01/04/2015	Lewes District Council	DD	318.00			4051 113	318.00	Rates - Crypt Gallery 2015-16
01/04/2015	Lewes District Council	DD	237.00			4051 113	237.00	Rates - Crypt Studio 2015-16
01/04/2015	Lewes District Council	DD	66.00			4051 108	66.00	Rates - High & Over 2015/16
01/04/2015	Lewes District Council	DD	60.00			4051 105	60.00	Rates - The Base 2015-16
01/04/2015	Lewes District Council	DD	54.00			4051 205	54.00	Rates - TIC 37 Church St 15/16
01/04/2015	Lewes District Council	DD	26.87			4051 118	26.87	Rates - Beach Hut 60 2015/16
01/04/2015	Lewes District Council	DD	26.87			4051 118	26.87	Rates - Beach Hut 59 2015/16
01/04/2015	Lewes District Council	DD	26.87			4051 118	26.87	Rates - Beach Hut 58 2015/16
01/04/2015	Lewes District Council	DD	26.87			4051 118	26.87	Rates - Beach Hut 57 2015/16
01/04/2015	Lewes District Council	DD	26.87			4051 118	26.87	Rates - Beach Hut 56 2015/16
01/04/2015	Lewes District Council	DD	26.87			4051 118	26.87	Rates - Beach Hut 55 2015/16
01/04/2015	Lewes District Council	DD	26.87			4051 118	26.87	Rates - Beach Hut 54 2015/16
01/04/2015	Lewes District Council	DD	26.87			4051 118	26.87	Rates - Beach Hut 53 2015/16
01/04/2015	Lewes District Council	DD	26.87			4051 118	26.87	Rates - Beach Hut 52 2015/16
01/04/2015	Lewes District Council	DD	26.87			4051 118	26.87	Rates - Beach Hut 29 2015/16
01/04/2015	Lewes District Council	DD	26.87			4051 118	26.87	Rates - Beach Hut 28 2015/16
01/04/2015	Lewes District Council	DD	26.87			4051 118	26.87	Rates - Beach Hut 27 2015/16
01/04/2015	Amazon	DEBIT	320.00			4277 102	320.00	Noticeboards x 2 Golf Club
01/04/2015	Classy Glass & Awards Ltd	DEBIT	190.45		31.76	4183 210	158.69	Mayor Awards 2014-2015
02/04/2015	Amazon	DEBIT	157.40			4272 103	157.40	Baby Changer
06/04/2015	Trainline.com	DEBIT	99.80			4010 201	99.80	Return to Dicot - B.King train
07/04/2015	British Gas Business	000000	809.31	809.31		501		5257-11/12/14-11/03/2015
07/04/2015	Asda	DEBIT	27.46		4.77	4303 103	3.61	Printer Cartridge & Food
						4303 103	0.68	Printer Cartridge & Food
						4106 103	18.40	Printer Cartridge & Food
07/04/2015	Bookers	DEBIT	85.28		10.72	4306 103	74.56	Catering Utensils
08/04/2015	UK Fuels	46242	124.80	124.80		501		5322-unleaded,diesel,

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Current/Deposit Account

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Payments for Month 1				Nominal Ledger				
Date	Payee Name	Cheque	£ Total Amnt	£ Creditors	E V A T	A/c Centre	£ Amount	Transaction Detail
08/04/2015	Talk Talk Business	470/882	85.74	85.74		501		guard ca 5248-TIC 02/02/15- 27/02/15
10/04/2015	Barclaycard	42880	246.90	246.90		501		5324-PDQ charge 01/03-31/03/15
10/04/2015	Kent County Council (KCS)	54551	678.65	678.65		501		5247- copies 01/10- 31/12/14
10/04/2015	Barclaycard	578590	55.90	55.90		501		5328-PDQ Pro Shop 03/15
10/04/2015	Nisbets	DEBIT	617.54		102.92	4306 103	514.62	Catering Utensils
13/04/2015	PWLB	DD	9,044.35			4301 205	9,044.35	Church St Repayment - 493964
13/04/2015	PWLB	BACS	3,779.76			4301 103	3,779.76	Golf Club Loan 4 - 503802
14/04/2015	Postage by Phone - Pitney Bowe	80245	300.00	300.00		501		5395-Frinking Top- up
14/04/2015	Spikommat	DEBIT	176.70		29.45	4303 103	147.25	Golf Tee Sandwich Picks
15/04/2015	02 (UK) Ltd	725/001	46.19	46.19		501		5312-Ollys Mobile March 15
15/04/2015	Co-Operatlve Bank	DIR FEES	54.34	54.34		501		5454-FD On-line 01/03-31/3/15
15/04/2015	James Waste Management Ltd	DEBIT	240.00		40.00	4270 103	200.00	Skip Clubhouse
16/04/2015	B&Q	DEBIT	173.34		28.89	4307 103	144.45	Bar Utensils
16/04/2015	The Co-operative Bank	BACS	100.00			4156 201	100.00	FD Online DD annual fee
17/04/2015	Newhaven Lewes & Dist.	202788	25.00			4181 210	25.00	Donation - Mencap
17/04/2015	Golf Club House Safe	ATM	300.00			228	300.00	Float for the Club House safe
17/04/2015	Morrisons	DEBIT	79.90		13.32	4306 103	66.58	Gas for BBQ Clubhouse
17/04/2015	Clintons	DEBIT	31.92		5.35	4110 103	26.57	Balloons for Golf Club Opening
17/04/2015	ASDA	DEBIT	85.12		8.49	4106 103	21.18	Stationery
						4306 103	12.80	Catering utensils
						4303 103	42.65	Food for clubhouse
17/04/2015	Pauls Plaice	DEBIT	75.00			4303 103	75.00	Food for Clubhouse
17/04/2015	Booker Ltd	DEBIT	384.51		42.14	4306 103	73.45	Catering Utensils
						4303 103	268.92	Food for Clubhouse
20/04/2015	Church Lane Flowers	DEBIT	55.00			4110 103	55.00	Flowers for club opening
20/04/2015	Picture Hanging Systems Ltd	DEBIT	199.80		33.30	4275 103	166.50	Rails & Locks for hanging pics
21/04/2015	J Cheesmur & Sons (Lewes) Ltd	202789	27,422.34	27,422.34		501		5404-Certificate 19
21/04/2015	Asda	DEBIT	63.24			4303 103	63.24	Food for Club House
22/04/2015	EDF Energy	200000	382.01	382.01		501		5475-CCTV
22/04/2015	Argos	DEBIT	269.98			4272 103	269.98	Kitchen Computer & Printer
22/04/2015	Nisbets	DEBIT	459.40		76.57	4306 103	382.83	Catering Utensils
23/04/2015	Sky Business	1409101	439.20	439.20		501		5537 - April subscription

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Current/Deposit Account

For Month No : 1

Payments for Month 1

Nominal Ledger

Date	Payee Name	Cheque	£ Total Amnt	£ Creditors	£ V A T	A/c Centre	£ Amount	Transaction Detail
24/04/2015	Fraser Morley	BACS	4,035.60	4,035.60		501		5472-Retainer April 15
24/04/2015	Booker Ltd	DEBIT	125.88		11.56	4303 103	114.32	Food for Clubhouse
24/04/2015	Co-operative Bank	BACS	26,518.30			516	26,518.30	April Salaries
24/04/2015	Nisbets	DEBIT	134.91		22.48	4306 103	112.43	Pans/Catering Utensils
25/04/2015	Morrisons	DEBIT	5.59			4303 103	5.59	Food for Clubhouse
25/04/2015	Morrisons	DEBIT	45.99		6.83	4303 103	39.16	Food for Clubhouse
26/04/2015	Booker Ltd	DEBIT	95.66		0.70	4306 103	3.49	Catering Utensils
						4303 103	91.47	Food for Clubhouse
27/04/2015	Nisbets	DEBIT	149.92		24.99	4306 103	124.93	Catering Utensils
28/04/2015	Postage by Phone - Pitney Bowe	20196	300.00	300.00		501		5396-Frinking Top up
28/04/2015	Kent County Council (KCS)	55045	369.41	369.41		501		5173-Copies 01/12/14-28/02/15
28/04/2015	Badger Inks Ltd	DEBIT	10.00			4106 103	10.00	Epson Ink Cartridge
28/04/2015	Green DIY	DEBIT	35.46		5.91	4277 102	29.55	Dry wipe pens/avon shelf beech
28/04/2015	Nisbets	DEBIT	210.69		35.12	4306 103	175.57	Catering Utensils
30/04/2015	BACS B/L Pymnt Page 1139	BACS	27,759.15	27,759.15		501		<i>See attached Beacon</i> BACS B/L Pymnt Page 1139
30/04/2015	Terry Goodman	BACS	48.00			4181 210	48.00	Taxi-Mayoral duty 02/04/15
30/04/2015	Zurich Management Services	202790	114.00	114.00		501		5470-LCAS memb. 01/05-30/04/16
30/04/2015	Nick Cannon	202791	195.00	195.00		501		5469-Welcome sign at train sta
30/04/2015	Paula Woolven	202792	200.00	200.00		501		5405-Entertainment Mayors ball
30/04/2015	Seaford Fair Trade Group	202793	10.00	10.00		501		5452-Membership Fees 04/15-16
30/04/2015	Core Hardware Ltd	202794	110.90	110.90		501		5423-Seafront-Stainless Hooks
30/04/2015	Roger Needham	202795	56.60			4155 201	56.60	Train fare for tribunal
30/04/2015	Talk Talk Business	098/882	194.34	194.34		501		5488-01/04/15-30/04/2015
30/04/2015	BACS B/L Pymnt Page 1154	BACS	57,087.20	57,087.20		501		<i>See attached Beacon</i> BACS B/L Pymnt Page 1154
Total Payments for Month			167,557.62	121,020.98	535.27		46,001.37	
Balance Carried Fwd			504,401.16					
Cash Book Totals			671,958.78	121,020.98	535.27		550,402.54	

Ledger : 1

Month : 1

Linked to Cash Book : 1

Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorized Ref	Amount Due	Discount Taken	Amount Paid	Invoice Balance
					0.00	1,124.26	
				Above paid on : 30/04/2015		BACS No WALBRIN	
		Supplier : C B Winter & Sons Ltd	WINTER				
09/03/2015	38422	5316-Standard Turf & Long Turf		480.00	0.00	480.00	0.00
					0.00	480.00	
				Above paid on : 30/04/2015		BACS No WINTER	
			PAYMENT TOTALS		0.00	27,759.15	

List of Purchase Ledger BACS Payments

Ledger : 1

Month : 1

Linked to Cash Book : 1

Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorized Ref	Amount Due	Discount Taken	Amount Paid	Invoice Balance
10/03/2015	4896	5321-Temp.Score cards		115.20	0.00	115.20	0.00
16/03/2015	4901	5319-Temp.Golf Score Cards		57.60	0.00	57.60	0.00
30/03/2015	5067	5318-Scorecard printing		2,142.00	0.00	2,142.00	0.00
30/03/2015	5098	5315-150 Colour Tickets		60.00	0.00	60.00	0.00
					0.00	2,530.40	

Above paid on : 30/04/2015

BACS No TAN

Supplier : Tastables of Brighton

TASTABLES

04/03/2015	258712	5391-Food for Clubhouse		82.05	0.00	82.05	0.00
05/03/2015	258863	5380-Food for Clubhouse		102.86	0.00	102.86	0.00
07/03/2015	259285	5381-Food for Clubhouse		144.07	0.00	144.07	0.00
07/03/2015	259312	5390-Food for Clubhouse		6.50	0.00	6.50	0.00
11/03/2015	259627	5379-Food for Clubhouse		316.13	0.00	316.13	0.00
14/03/2015	260218	5389-Food for clubhouse		113.89	0.00	113.89	0.00
18/03/2015	260732	5388-Food for Clubhouse		44.41	0.00	44.41	0.00
20/03/2015	261106	5387-Food for Clubhouse		106.30	0.00	106.30	0.00
23/03/2015	261234	5386-Food for Clubhouse		43.49	0.00	43.49	0.00
26/03/2015	261874	5385-Food for Clubhouse		159.48	0.00	159.48	0.00
27/03/2015	261995	5384-Food for Clubhouse		22.36	0.00	22.36	0.00
27/03/2015	262002	5383-Food for Clubhouse		38.76	0.00	38.76	0.00
28/03/2015	262253	5382-Food for Clubhouse		7.85	0.00	7.85	0.00
30/03/2015	262261	5346-Food for Clubhouse		121.80	0.00	121.80	0.00
					0.00	1,309.95	

Above paid on : 30/04/2015

BACS No TASTABLES

Supplier : C.Walbrin & Sons

WALBRIN

04/03/2015	47022	5373-Meat for Clubhouse		92.71	0.00	92.71	0.00
05/03/2015	47029	5374-Meat for Clubhouse		63.12	0.00	63.12	0.00
07/03/2015	47067	5375-Meat for Clubhouse		86.41	0.00	86.41	0.00
12/03/2015	47099	5376-Meat for Clubhouse		169.58	0.00	169.58	0.00
14/03/2015	47122	5372-Meat for Clubhouse		46.29	0.00	46.29	0.00
16/03/2015	47137	5377 - Meat for Clubhouse		40.06	0.00	40.06	0.00
20/03/2015	47185	5378-Meat for Clubhouse		178.06	0.00	178.06	0.00
21/03/2015	47202	5370-Meat for Clubhouse		26.64	0.00	26.64	0.00
23/03/2015	47208	5367-Meat for Clubhouse		49.19	0.00	49.19	0.00
26/03/2015	47239	5368-Meat for Clubhouse		167.39	0.00	167.39	0.00
27/03/2015	47247	5371-Meat for Clubhouse		179.42	0.00	179.42	0.00
30/03/2015	47275	5369-Meat for Clubhouse		25.39	0.00	25.39	0.00

List of Purchase Ledger BACS Payments

		Ledger : 1	Month : 1	Linked to Cash Book : 1			
Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorized Ref	Amount Due	Discount Taken	Amount Paid	Invoice Balance
					0.00	9,861.00	
				Above paid on : 30/04/2015		BACS No MANSFIELD	
		Supplier : Nordis Signs	NOR				
14/01/2015	3316	5325-Cliff Safety Signs		177.15	0.00	177.15	0.00
					0.00	177.15	
				Above paid on : 30/04/2015		BACS No NOR	
		Supplier : Office Depot UK Ltd	OFFD				
31/03/2015	81361076	5313-Stationery Golf March		172.88	0.00	172.88	0.00
					0.00	172.88	
				Above paid on : 30/04/2015		BACS No OFFD	
		Supplier : SSALC Ltd	SALC				
25/03/2015	8218	5331-Local Council Review		17.00	0.00	17.00	0.00
					0.00	17.00	
				Above paid on : 30/04/2015		BACS No SALC	
		Supplier : Seahaven FM Broadcasting Ltd	SEAFM				
30/03/2015	78	5314-Advert for Golf Club		90.00	0.00	90.00	0.00
					0.00	90.00	
				Above paid on : 30/04/2015		BACS No SEAFM	
		Supplier : Southdown Food Supplies	SOUTHDOWN				
03/03/2015	09779	5366-Food for Clubhouse		71.26	0.00	71.26	0.00
16/03/2015	09815	5365-Food for Clubhouse		42.39	0.00	42.39	0.00
17/03/2015	09853	5364-Food for Clubhouse		13.70	0.00	13.70	0.00
20/03/2015	09882	5363-Food for Clubhouse		50.19	0.00	50.19	0.00
27/03/2015	08237	5362-Food for Clubhouse		58.02	0.00	58.02	0.00
31/03/2015	08256	5361-Food for clubhouse		34.00	0.00	34.00	0.00
					0.00	269.56	
				Above paid on : 30/04/2015		BACS No SOUTHDOWN	
		Supplier : Tanleys Printers Ltd	TAN				
22/12/2014	4237	5307-1000 x 4 colour print		98.00	0.00	98.00	0.00
11/02/2015	4644	5320-Temp.Score Cards		57.60	0.00	57.60	0.00

21/4/15

		Ledger : 1	Month : 1	Linked to Cash Book : 1			
Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorized Ref	Amount Due	Discount Taken	Amount Paid	Invoice Balance
					0.00	392.00	
				Above paid on : 30/04/2015		BACS No CULLEY	
		Supplier : South Coast Glazing	GLAZ				
24/03/2015	HURDIS016203	5327-Replace glass		147.50	0.00	147.50	0.00
					0.00	147.50	
				Above paid on : 30/04/2015		BACS No GLAZ	
		Supplier : Golfguard Ltd	GOLF				
01/03/2015	GGMARCH15	GGMARCH15/5393/Golfguard Ltd		3,200.00	0.00	3,200.00	0.00
					0.00	3,200.00	
				Above paid on : 30/04/2015		BACS No GOLF	
		Supplier : Mr P S Kennard	KENN				
28/03/2015	429	5334-Windows March 15		6.00	0.00	6.00	0.00
28/03/2015	430	5330-Bus Stop Cleaning		18.00	0.00	18.00	0.00
28/03/2015	431A	5329-Beach Shelter Clean x3		90.00	0.00	90.00	0.00
					0.00	114.00	
				Above paid on : 30/04/2015		BACS No KENN	
		Supplier : Lakes & Greens Ltd	LAKE				
01/12/2014	5683	5317-Investigate Irrigation pu		180.00	0.00	180.00	0.00
					0.00	180.00	
				Above paid on : 30/04/2015		BACS No LAKE	
		Supplier : Lewes District Council	LDC				
24/03/2015	6141703	5311-Waste collect 01/04-30/06		57.20	0.00	57.20	0.00
24/03/2015	6142050	5310-01/04/2015-30/04/2015		813.70	0.00	813.70	0.00
26/03/2015	6142125	5333-Annual play inspection		264.00	0.00	264.00	0.00
					0.00	1,134.90	
				Above paid on : 30/04/2015		BACS No LDC	
		Supplier : Thomas Mansfield Solicitors Ltd	MANSFIELD				
30/03/2015	23737	5326-Employment Advice30/03/15		9,861.00	0.00	9,861.00	0.00

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Reprint of Purchase Ledger Payments Entered

		Ledger No : 1	Month No : 1	Linked to Cash Book : 1			
Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorised	Amount Due	Disc Taken	Amount Paid	Invoice Balance
		ADT Fire & Security	ADT				
11/03/2015	29128322-18	5477-Certif & app of fire alarm		1,265.94	0.00	1,265.94	0.00
11/03/2015	29128324-18	5481-CCTV System - add. works		32.46	0.00	32.46	0.00
12/03/2015	29129388-18	5478-Mainten.CCTV 25/9-24/9/15		840.00	0.00	840.00	0.00
				0.00		2,138.40	
				Above paid on : 30/04/2015		By BACS	ADT
		Andy Anderson Locksmith	AND				
20/04/2015	01182	5438-Locks for Clubhouse		358.00	0.00	358.00	0.00
				0.00		358.00	
				Above paid on : 30/04/2015		By BACS	AND
		Ashdown Audio Visual	ASHDOWN				
17/04/2015	9338	5479-Hire of PA system 18/4/15		190.80	0.00	190.80	0.00
				0.00		190.80	
				Above paid on : 30/04/2015		By BACS	ASHDOWN
		Avoncrop Amenity Products	AVON				
13/04/2015	OP/1217751	5466-Grass Seed Mix		718.80	0.00	718.80	0.00
23/04/2015	OP/1217567	5465-Redhill 45 sand		1,083.02	0.00	1,083.02	0.00
				0.00		1,801.82	
				Above paid on : 30/04/2015		By BACS	AVON
		Barber & Turner	BARBER				
18/04/2015	120	5444-Entertainment for opening		175.00	0.00	175.00	0.00
				0.00		175.00	
				Above paid on : 30/04/2015		By BACS	BARBER
		Barnsley Lock & Safe Co Ltd	BARNLSLEY				
22/04/2015	43848	5421-Abloy Padlocks		369.60	0.00	369.60	0.00
				0.00		369.60	
				Above paid on : 30/04/2015		By BACS	BARNLSLEY
		QualitySolicitors Barwells	BARW				
23/04/2015	1175	5483-SH Farm - Rent review		450.00	0.00	450.00	0.00
27/04/2015	1190	5471-Legal fees - L. Dawson		654.00	0.00	654.00	0.00
				0.00		1,104.00	
				Above paid on : 30/04/2015		By BACS	BARW
		Beacon Fencing Ltd	BEACON				

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Reprint of Purchase Ledger Payments Entered

			Ledger No : 1	Month No : 1	Linked to Cash Book : 1		
Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorised	Amount Due	Disc Taken	Amount Paid	Invoice Balance
20/04/2015	10276	5424-Fence posts, spurs		141.60	0.00	141.60	0.00
					0.00	141.60	
				Above paid on : 30/04/2015		By BACS	BEACON
		Bidvest 3663	BIDVEST				
23/02/2015	60269733	5416-Food for Clubhouse		720.02	0.00	720.02	0.00
					0.00	720.02	
				Above paid on : 30/04/2015		By BACS	BIDVEST
		Chefs to You Ltd	CHEFS				
28/04/2015	150448CP	5415-Temp Head Chef		375.00	0.00	375.00	0.00
					0.00	375.00	
				Above paid on : 30/04/2015		By BACS	CHEFS
		Chris Hatcher & Son	CHRIS				
17/04/2015	9934223	5409-Crypt-leak from radiator		75.00	0.00	75.00	0.00
					0.00	75.00	
				Above paid on : 30/04/2015		By BACS	CHRIS
		Collier Turf Care Ltd	COLL				
14/04/2015	111025	5425-Customised Sign 8 x 6		70.08	0.00	70.08	0.00
					0.00	70.08	
				Above paid on : 30/04/2015		By BACS	COLL
		Countrywide Farmers Plc	COUNTRY01				
17/04/2015	11381980	5461-Fertiliser		1,739.30	0.00	1,739.30	0.00
					0.00	1,739.30	
				Above paid on : 30/04/2015		By BACS	COUNTRY01
		CPL Petroleum	CPL				
14/04/2015	4308421	5458-Gasoil		627.06	0.00	627.06	0.00
					0.00	627.06	
				Above paid on : 30/04/2015		By BACS	CPL
		Cully & White Ltd	CULLEY				
06/04/2015	1555	5411-Cleaning 30/03-05/04/15		210.00	0.00	210.00	0.00
17/04/2015	1559	5412-cleaning 06/04-12/04/15		238.00	0.00	238.00	0.00

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Reprint of Purchase Ledger Payments Entered

		Ledger No : 1	Month No : 1	Linked to Cash Book : 1			
Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorised	Amount Due	Disc Taken	Amount Paid	Invoice Balance
27/04/2015	1561	5413-cleaning 13/04-19/04/15		273.00	0.00	273.00	0.00
27/04/2015	1562	5414-Cleaning 20/4-26/04/15		196.00	0.00	196.00	0.00
					0.00	917.00	
			Above paid on : 30/04/2015			By BACS	CULLEY
		Ecolab Ltd	ECOLAB				
30/04/2015	6126/186711	5439-Fly Control Unit		190.03	0.00	190.03	0.00
					0.00	190.03	
			Above paid on : 30/04/2015			By BACS	ECOLAB
		Water for Work & Home Ltd	EDG				
31/03/2015	INV1446123	5401-Service for Water Cooler		38.66	0.00	38.66	0.00
30/04/2015	INV1466332	5402-Bottles for water cooler		6.60	0.00	6.60	0.00
					0.00	45.26	
			Above paid on : 30/04/2015			By BACS	EDG
		Sussex Events Ltd	EVENTS				
28/04/2015	INV000455	5397-PA Hire Golf Club 28/4		60.00	0.00	60.00	0.00
					0.00	60.00	
			Above paid on : 30/04/2015			By BACS	EVENTS
		GBR Technology Ltd	GBR				
23/04/2015	33234	5467-Pellets & Influx		486.00	0.00	486.00	0.00
					0.00	486.00	
			Above paid on : 30/04/2015			By BACS	GBR
		G.Burley & Sons Ltd	GBURLEY				
14/04/2015	45700	5419-Repair outdoor gym		324.00	0.00	324.00	0.00
					0.00	324.00	
			Above paid on : 30/04/2015			By BACS	GBURLEY
		Godfreys (Sevenoaks) Ltd	GODFREYS				
29/04/2015	363171	5464-Hyraulic plugs & thinners		32.04	0.00	32.04	0.00
					0.00	32.04	
			Above paid on : 30/04/2015			By BACS	GODFREYS
		M J Herriot	HERR				

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Reprint of Purchase Ledger Payments Entered

		Ledger No : 1	Month No : 1	Linked to Cash Book : 1			
Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorised	Amount Due	Disc Taken	Amount Paid	Invoice Balance
23/04/2015	309	5410-Engraving Roll		190.00	0.00	190.00	0.00
					0.00	190.00	
				Above paid on : 30/04/2015		By BACS	HERR
		Hire-a-Loo	HIRE				
31/03/2015	64116	5403-Chem. toilet 01/03-31/03		95.60	0.00	95.60	0.00
					0.00	95.60	
				Above paid on : 30/04/2015		By BACS	HIRE
		H T White & Co Ltd	HTWHITE				
02/04/2015	HYIQ8507	5450-Drinks for Clubhouse		1,047.06	0.00	1,047.06	0.00
07/04/2015	HYIQ8889	5449-Drinks for Clubhouse		21.20	0.00	21.20	0.00
08/04/2015	HYIQ9675	5445-Drinks for Clubhouse		1,059.60	0.00	1,059.60	0.00
10/04/2015	HYIR0349	5448-Drinks for Clubhouse		109.54	0.00	109.54	0.00
10/04/2015	HYIR0523	5447-Drinks at Clubhouse		17.98	0.00	17.98	0.00
15/04/2015	HYIR1282	5451-Drinks for clubhouse		645.02	0.00	645.02	0.00
16/04/2015	HYIR1504	5430-Loan of glasses clubhouse		72.00	0.00	72.00	0.00
16/04/2015	HYIR1522	5429-Drinks for clubhouse		353.66	0.00	353.66	0.00
16/04/2015	HYIR1731	5443-Drinks for Clubhouse		1,359.49	0.00	1,359.49	0.00
16/04/2015	HYIR1773	5431-Soft drinks		1.44	0.00	1.44	0.00
17/04/2015	HYIR2387	5432-Alcohol for clubhouse		120.60	0.00	120.60	0.00
20/04/2015	CRHYXR2514	5434-Rtn of glasses		-69.60	0.00	-69.60	0.00
21/04/2015	CRHYXR2574	5433-Rtn of drinks		-112.07	0.00	-112.07	0.00
21/04/2015	HYIR2766	5435-Drinks for Clubhouse		336.84	0.00	336.84	0.00
24/04/2015	HYIR3950	5446-Drinks at Clubhouse		832.04	0.00	832.04	0.00
30/04/2015	HYIR5426	5436-Drinks for Clubhouse		98.10	0.00	98.10	0.00
30/04/2015	HYIR5492	5437-Drinks for Clubhouse		745.70	0.00	745.70	0.00
					0.00	6,638.60	
				Above paid on : 30/04/2015		By BACS	HTWHITE
		IFAM (UK) Ltd	IFAM01				
16/04/2015	42510	5460-4x MAR Padlocks		54.53	0.00	54.53	0.00
					0.00	54.53	
				Above paid on : 30/04/2015		By BACS	IFAM01
		IGF Invoice Finance Ltd	IGF				
20/04/2015	GNM5893	5407-Ad in Golf News April 15		330.00	0.00	330.00	0.00
					0.00	330.00	
				Above paid on : 30/04/2015		By BACS	IGF
		In Touch CRM	INTOUCH				

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Reprint of Purchase Ledger Payments Entered

		Ledger No : 1	Month No : 1	Linked to Cash Book : 1			
Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorised	Amount Due	Disc Taken	Amount Paid	Invoice Balance
15/04/2015	21828	5455-Monthly Hosting-April 15		35.99	0.00	35.99	0.00
					0.00	35.99	
				Above paid on : 30/04/2015 By BACS			INTOUCH
		Intersport	INTSPORT				
17/04/2015	2091655	5426-Engraving Don Mabey Award		5.20	0.00	5.20	0.00
					0.00	5.20	
				Above paid on : 30/04/2015 By BACS			INTSPORT
		Mr Richard Alun Jenkins	JENKINS				
23/04/2015	15041	5476-HH-50% Stuctural Survey		450.00	0.00	450.00	0.00
					0.00	450.00	
				Above paid on : 30/04/2015 By BACS			JENKINS
		Lely (Uk) Ltd	JOHNS				
23/04/2015	8628787	5459-Equipment for Greenkeeper		347.02	0.00	347.02	0.00
					0.00	347.02	
				Above paid on : 30/04/2015 By BACS			JOHNS
		Lakes & Greens Ltd	LAKE				
14/04/2015	55754	5463-G75 & Adaptors		1,446.72	0.00	1,446.72	0.00
					0.00	1,446.72	
				Above paid on : 30/04/2015 By BACS			LAKE
		Lewes District Council	LDC				
10/04/2015	6143184	5420-Hinge Spring		72.00	0.00	72.00	0.00
13/04/2015	HURDISHOUSE15484-HH Rates April 15			196.65	0.00	196.65	0.00
13/04/2015	HURDISHOUSE25487-HH Rates April 15			151.30	0.00	151.30	0.00
					0.00	419.95	
				Above paid on : 30/04/2015 By BACS			LDC
		Peter Mannington	MANN				
10/04/2015	1718	5457-Vertl Drain 18 Greens		900.00	0.00	900.00	0.00
					0.00	900.00	
				Above paid on : 30/04/2015 By BACS			MANN
		Mulberry & Co	MULBERRY				

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Reprint of Purchase Ledger Payments Entered

		Ledger No : 1	Month No : 1	Linked to Cash Book : 1			
Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorised	Amount Due	Disc Taken	Amount Paid	Invoice Balance
27/04/2015	2118	5400-Inter. Audit 14/15 yr end		612.36	0.00	612.36	0.00
					0.00	612.36	
				Above paid on : 30/04/2015 By BACS MULBERRY			
		Office Depot UK Ltd	OFFD				
30/04/2015	81373732	5399-Stationery		113.19	0.00	113.19	0.00
					0.00	113.19	
				Above paid on : 30/04/2015 By BACS OFFD			
		Orchard Street Furniture	ORC				
16/04/2015	8444	5408-Bench & Base		498.20	0.00	498.20	0.00
					0.00	498.20	
				Above paid on : 30/04/2015 By BACS ORC			
		Parameter Plumbing	PERAMETER				
22/04/2015	0662	5417-Instal of isolation valve		140.00	0.00	140.00	0.00
					0.00	140.00	
				Above paid on : 30/04/2015 By BACS PERAMETER			
		Police & Crime Commissioner for	POLICE				
13/04/2015	1800035026	5453-Rent 01/04/15-30/9/15		7,500.00	0.00	7,500.00	0.00
					0.00	7,500.00	
				Above paid on : 30/04/2015 By BACS POLICE			
		RBS Software Solutions	RBS				
30/04/2015	24275	5406-Year end closedown		598.56	0.00	598.56	0.00
					0.00	598.56	
				Above paid on : 30/04/2015 By BACS RBS			
		SSALC Ltd	SALC				
01/04/2015	271	5394-ESALC/NALC subs 15/16		2,711.30	0.00	2,711.30	0.00
					0.00	2,711.30	
				Above paid on : 30/04/2015 By BACS SALC			
		Seaford Head Golf Club	SEA				
01/04/2015	APRIL15	5474- 173 Memb 01/01-31/15		9,515.00	0.00	9,515.00	0.00
					0.00	9,515.00	
				Above paid on : 30/04/2015 By BACS SEA			
		Society of Local Council Clerks	SLCC				

At : 10:32

Reprint of Purchase Ledger Payments Entered

		Ledger No : 1	Month No : 1	Linked to Cash Book : 1			
Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorised	Amount Due	Disc Taken	Amount Paid	Invoice Balance
08/04/2015	117024	5422-Event Mang. 29/4 Oily		300.00	0.00	300.00	0.00
					0.00	300.00	
			Above paid on : 30/04/2015			By BACS	SLCC
		S R Services (South East) Ltd	SR				
23/04/2015	SEA00353	5462-paper rolls, brake cleane		462.02	0.00	462.02	0.00
					0.00	462.02	
			Above paid on : 30/04/2015			By BACS	SR
		Stannah Lift Services Ltd	STAN				
18/04/2015	CO10055677	5482-Call out to fix lift 18/4		200.92	0.00	200.92	0.00
					0.00	200.92	
			Above paid on : 30/04/2015			By BACS	STAN
		Specialist Training Consultants Ltd	STC				
02/04/2015	2408	5418-PAT Tesling 'Base' 28/03		26.50	0.00	26.50	0.00
					0.00	26.50	
			Above paid on : 30/04/2015			By BACS	STC
		Sussex Trade Windows Ltd	SUSTRADE				
01/04/2015	9462	5468-The Base-Replace panic ba		685.20	0.00	685.20	0.00
					0.00	685.20	
			Above paid on : 30/04/2015			By BACS	SUSTRADE
		Tanleys Printers Ltd	TAN				
14/04/2015	5211	5427-A3 Posters 'Wedding'		30.00	0.00	30.00	0.00
					0.00	30.00	
			Above paid on : 30/04/2015			By BACS	TAN
		Tastables of Brighton	TASTABLES				
28/04/2015	266364	5441-Food for Clubhouse		58.89	0.00	58.89	0.00
30/04/2015	266547	5442-Food for Clubhouse		53.76	0.00	53.76	0.00
					0.00	112.65	
			Above paid on : 30/04/2015			By BACS	TASTABLES
		C.Walbrin & Sons	WALBRIN				
28/04/2015	46668	5440-Meat for Clubhouse		34.08	0.00	34.08	0.00
					0.00	34.08	
			Above paid on : 30/04/2015			By BACS	WALBRIN
		Wave Leisure Trust	WAVE				

At : 10:32

Reprint of Purchase Ledger Payments Entered

		Ledger No : 1	Month No : 1	Linked to Cash Book : 1			
Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorised	Amount Due	Disc Taken	Amount Paid	Invoice Balance
14/04/2015	538	5428-Cont. to pool 01/10-31/03		5,193.60	0.00	5,193.60	0.00
					0.00	5,193.60	
				Above paid on : 30/04/2015		By BACS	WAVE
		Mr M Worrell	WORRELL				
21/04/2015	APRIL15	5480-Landscaping Clubhouse		5,500.00	0.00	5,500.00	0.00
					0.00	5,500.00	
				Above paid on : 30/04/2015		By BACS	WORRELL
				PAYMENT TOTALS		0.00	57,087.20

THESE WERE ACTUALLY
PAID ON 8/5/15 BUT
HAS POSTED IN APRIL
ON RBS IN ERROR.



Seaford Town Council

Report 44/15

Agenda Item No: 4 (b)
Committee: Finance & General Purposes
Date: 02 July 2015
Title: Finance Report
By: Lucy Clark, Support Services Manager
Purpose of Report: Inform Members of Income and Expenditure for the Financial Year End March 2015 and the First Period of the New Financial Year to 30 April 2015 compared to projected annual budget.

Recommendations

You are recommended:

1. To approve the report.

1. Information

- 1.1** Previous reporting was based on income and expenditure for overall account codes. Going forward, reporting will be based on the account for each Committee with a view to providing more accurate information to Councillor's.
- 1.2** Attached at Appendix A are the statements detailing income and expenditure for the period 1 April 2014 to 31 March 2015 for each Committee compared to the projected annual budget.

As previously reported at the Council Meeting on 25 June 2015, the Actual Total Net Expenditure over Income for 2014/15 shows an overspend of £203,797 compared to the Current Annual Budget showing an overspend of only £7,137.

Part of the 2014/2015 overspend has been met by Ear Marked Reserves (EMR's) which is made up as follows:

£66,351	-	New Club House Fixtures & Fittings
£7,174	-	Seaford In Bloom
£8,673	-	Golf Machinery
£2,863	-	External Officer Support
£1,794	-	Seaford App
£8,936	-	Seafront Bins
£1,500	-	Cricket Carpet

Total EMR's = £97,291

Further overspends have been met by the General Reserve (GR) by Council resolution which is made up as follows:

£8,670 - Works to Splash Point
£2,802 - Hurdis House Clock
£8,252 - South Hill Barn Roof

Total GR's = £19,724

The overall actual overspend for the year 2014/15 is therefore £86,782 which is largely explained as follows:

- (a) £31,381 related to the unexpected payment to the HMRC following a VAT inspection in June 2014.
- (b) £87,397 has been overspent within the Professional Fees budget due to various legal and other costs relating to Personnel issues during the year.
- (c) £7,208 has been overspent on the New Club House – this will be met by the next PWLB draw down due in 2015/16
- (d) £19,213 shows as an overspend on Golf Club Membership Fees however this is due to a change in how the Golf Club collect their fees. Previously this was paid direct by members, but now this is included within the season ticket prices charged by STC so therefore a portion of those fees is paid back to the Golf Club.
- (e) £2,629 shows an overspend in staff training – this related to the agreed training for the new Town Clerk.

In contrast with the overspends, the Community Services Committee underspent by £54,890. Without the unexpected VAT payment and Professional Fee expenses, the Council would have shown an approximate underspend of £32K so general financial performance during 2014/15 was good.

1.3 Attached at Appendix B are the statements detailing income and expenditure for the period 1 April 2015 to 31 May 2015 for each Committee compared to the projected annual budget.

1.4 Overall the budget % for the period is broadly in line with the projected annual budget. Where minus figures show in the expenditure to date, this relates to an accrual from the previous financial year. An explanation of this is that the minus amount relates to expenditure within the last financial year but where invoices were not received in time for the year end. That amount has already been accounted for in the year end accounts so when the invoice is received, it will be allocated against the minus figure taking the balance to zero and ensuring that the amount is not accounted for again within this financial year.

a) 121 / Seaford in Bloom

- a. There is no budget in this cost centre as the expenditure is due to come for the existing Ear Marked Reserve. However, there is not enough funds in the EMR to cover the expenditure for the whole year.

b) 206 / Premises Hurdis House

a. 4051 / Rates – the relevant rates are being recharged to the current tenant.

c) 210 / Civic Expenses

a. 4106 / Stationery – the overspend relates to the purchase of folders and other material to provide each new Councillor with an Office Information Pack.

1.5 Greater detail on reasons for over performance / underperformance of individual budgets will be provided by the Cost Centre Managers when report to the relevant Committee.

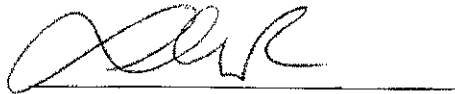
2. Financial Appraisal

The financial implications of this report are detailed in Section 1 of the report.

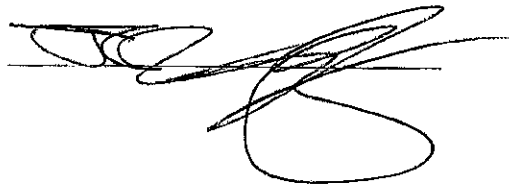
3. Contact Officer

The Contact Officer for this report is Lucy Clark, Support Services Manager.

Support Services Manager



Town Clerk



25/06/2015

Seaford Town Council YEAR END 2014/15

16:50

Detailed Income & Expenditure by Budget Heading 31/03/2015

Page No 1

Month No : 12

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget	
Community Services							
<u>105 Salts Recreation Ground</u>							
4051	Rates	589	593	4	4	99.3 %	
4052	Water & Sewerage	3,492	2,937	-555	-555	118.9 %	
4055	Electricity	752	350	-402	-402	214.9 %	
4115	Insurance	2,913	2,879	-34	-34	101.2 %	
4199	Other Expenditure	22	0	-22	-22	0.0 %	
4201	Cleaning	0	1,476	1,476	1,476	0.0 %	
4251	Dog Bin Emptying	1,928	1,572	-356	-356	122.7 %	
4260	Grounds Maintenance Contract	82,891	94,026	11,135	11,135	88.2 %	
4261	Grounds Maint non contract	6,343	6,500	157	157	97.6 %	
	Salts Recreation Ground :- Expenditure	98,930	110,333	11,403	0	11,403	89.7 %
1050	Income Rent	2,620	1,043	1,577		251.2 %	
1051	Income Insurance Recharge	1,249	1,237	12		101.0 %	
1054	Income Other	210	0	210		0.0 %	
1058	Income Water Recharge	1,612	1,971	-359		81.8 %	
1066	Income Concession	15,800	15,800	0		100.0 %	
1071	Income Base Rent	1,972	300	1,672		657.4 %	
	Salts Recreation Ground :- Income	23,464	20,351	3,113		115.3 %	
	Net Expenditure over Income	75,466	89,982	14,516			
<u>106 Crouch Recreation Ground</u>							
4052	Water & Sewerage	1,477	2,119	642	642	69.7 %	
4055	Electricity	310	289	-21	-21	107.1 %	
4115	Insurance	1,735	1,654	-81	-81	104.9 %	
4251	Dog Bin Emptying	1,377	1,310	-67	-67	105.1 %	
4260	Grounds Maintenance Contract	45,299	50,684	5,385	5,385	89.4 %	
4261	Grounds Maint non contract	3,644	3,500	-144	-144	104.1 %	
	Crouch Recreation Ground :- Expenditure	53,843	59,556	5,713	0	5,713	90.4 %
1050	Income Rent	1,628	2,425	-797		67.1 %	
1051	Income Insurance Recharge	723	719	4		100.5 %	
1054	Income Other	40	0	40		0.0 %	
1057	Income Electricity Recharge	167	145	22		115.0 %	
	Crouch Recreation Ground :- Income	2,558	3,289	-731		77.8 %	
	Net Expenditure over Income	51,285	56,267	4,982			

Month No : 12

Committee Report

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
<u>107</u>	<u>Martello Fields</u>						
4251	Dog Bin Emptying	1,102	1,047	-55		-55	105.2 %
4260	Grounds Maintenance Contract	9,190	6,087	-3,103		-3,103	151.0 %
4261	Grounds Maint non contract	3,549	2,000	-1,549		-1,549	177.5 %
	Martello Fields :- Expenditure	<u>13,841</u>	<u>9,134</u>	<u>-4,707</u>	<u>0</u>	<u>-4,707</u>	<u>151.5 %</u>
1050	Income Rent	5,071	3,400	1,671			149.1 %
1054	Income Other	168	0	168			0.0 %
	Martello Fields :- Income	<u>5,239</u>	<u>3,400</u>	<u>1,839</u>			<u>154.1 %</u>
	Net Expenditure over Income	<u>8,602</u>	<u>5,734</u>	<u>-2,868</u>			
<u>108</u>	<u>Other Open Spaces</u>						
4051	Rates	612	617	5		5	99.2 %
4052	Water & Sewerage	55	71	16		16	78.0 %
4251	Dog Bin Emptying	2,204	1,572	-632		-632	140.2 %
4260	Grounds Maintenance Contract	24,258	20,065	-4,193		-4,193	120.9 %
4261	Grounds Maint non contract	2,241	3,500	1,259		1,259	64.0 %
4274	Projects Expenditure	245	0	-245		-245	0.0 %
	Other Open Spaces :- Expenditure	<u>29,615</u>	<u>25,825</u>	<u>-3,790</u>	<u>0</u>	<u>-3,790</u>	<u>114.7 %</u>
	Net Expenditure over Income	<u>29,615</u>	<u>25,825</u>	<u>-3,790</u>			
<u>113</u>	<u>Crypt</u>						
4051	Rates	5,464	5,498	34		34	99.4 %
4052	Water & Sewerage	87	200	113		113	43.7 %
4055	Electricity	766	876	110		110	87.5 %
4056	Gas	1,756	2,214	458		458	79.3 %
4105	Postage	0	10	10		10	0.0 %
4106	Stationery	0	100	100		100	0.0 %
4110	Advertising & Publicity	148	300	153		153	49.2 %
4115	Insurance	746	1,204	458		458	62.0 %
4199	Other Expenditure	38	50	12		12	75.2 %
4201	Cleaning	223	500	277		277	44.6 %
	Crypt :- Expenditure	<u>9,228</u>	<u>10,952</u>	<u>1,724</u>	<u>0</u>	<u>1,724</u>	<u>84.3 %</u>
1050	Income Rent	4,112	5,250	-1,138			78.3 %
	Crypt :- Income	<u>4,112</u>	<u>5,250</u>	<u>-1,138</u>			<u>78.3 %</u>
	Net Expenditure over Income	<u>5,116</u>	<u>5,702</u>	<u>586</u>			

Month No : 12

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
<u>115</u> <u>Martello Tower</u>						
4115 Insurance	2,143	2,123	-20		-20	100.9 %
Martello Tower :- Expenditure	2,143	2,123	-20	0	-20	100.9 %
Net Expenditure over Income	2,143	2,123	-20			
<u>116</u> <u>Seaford Head Estate</u>						
4115 Insurance	1,200	1,188	-12		-12	101.0 %
4251 Dog Bin Emptying	1,102	1,048	-54		-54	105.1 %
4260 Grounds Maintenance Contract	2,374	1,750	-623		-623	135.6 %
4261 Grounds Maint non contract	7,378	2,250	-5,128		-5,128	327.9 %
4500 Nature Reserve Expenses	9,303	10,500	1,197		1,197	88.6 %
Seaford Head Estate :- Expenditure	21,356	16,736	-4,620	0	-4,620	127.6 %
1050 Income Rent	3,750	3,750	0			100.0 %
1053 Income Grants	1,104	6,534	-5,430			16.9 %
1054 Income Other	5,451	0	5,451			0.0 %
1066 Income Concession	4,070	4,070	0			100.0 %
1200 Income Nature Reserve	8,946	2,000	6,946			447.3 %
Seaford Head Estate :- Income	23,321	16,354	6,967			142.6 %
Net Expenditure over Income	-1,965	382	2,347			
<u>117</u> <u>Seafront</u>						
4052 Water & Sewerage	159	170	11		11	93.5 %
4055 Electricity	3,275	2,200	-1,075		-1,075	148.8 %
4115 Insurance	503	508	5		5	99.1 %
4201 Cleaning	0	50	50		50	0.0 %
4253 Shelters	1,230	1,848	618		618	66.6 %
4261 Grounds Maint non contract	22,866	2,500	-20,366		-20,366	914.6 %
Seafront :- Expenditure	28,033	7,276	-20,757	0	-20,757	385.3 %
1054 Income Other	258	0	258			0.0 %
1057 Income Electricity Recharge	2,539	2,200	339			115.4 %
1058 Income Water Recharge	185	70	115			264.3 %
1066 Income Concession	41,555	39,555	2,000			105.1 %
1076 Income Insurance Claim	135	0	135			0.0 %
1092 Income Grnds Maint Non Contrat	8,670	0	8,670			0.0 %
Seafront :- Income	53,343	41,825	11,518			127.5 %
Net Expenditure over Income	-25,310	-34,549	-9,239			

Month No : 12

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
118 Beach Huts						
4051 Rates	2,487	2,417	-70		-70	102.9 %
4115 Insurance	1,053	1,062	9		9	99.1 %
4199 Other Expenditure	27	0	-27		-27	0.0 %
Beach Huts :- Expenditure	<u>3,566</u>	<u>3,479</u>	<u>-87</u>	<u>0</u>	<u>-87</u>	<u>102.5 %</u>
1054 Income Other	30	0	30			0.0 %
1060 Beach Huts Site Licence	14,905	14,880	25			100.2 %
1061 Beach Hut Annual Rent	11,430	11,430	0			100.0 %
Beach Huts :- Income	<u>26,365</u>	<u>26,310</u>	<u>55</u>			<u>100.2 %</u>
Net Expenditure over Income	<u>-22,799</u>	<u>-22,831</u>	<u>-32</u>			
119 Old Town Hall						
4115 Insurance	184	183	-1		-1	100.8 %
Old Town Hall :- Expenditure	<u>184</u>	<u>183</u>	<u>-1</u>	<u>0</u>	<u>-1</u>	<u>100.8 %</u>
1050 Income Rent	1,275	1,275	0			100.0 %
1051 Income Insurance Recharge	184	183	1			100.8 %
Old Town Hall :- Income	<u>1,459</u>	<u>1,458</u>	<u>1</u>			<u>100.1 %</u>
Net Expenditure over Income	<u>-1,275</u>	<u>-1,275</u>	<u>0</u>			
125 Allotments						
4199 Other Expenditure	938	967	29		29	97.0 %
Allotments :- Expenditure	<u>938</u>	<u>967</u>	<u>29</u>	<u>0</u>	<u>29</u>	<u>97.0 %</u>
1050 Income Rent	855	861	-6			99.3 %
1054 Income Other	1,018	967	51			105.2 %
Allotments :- Income	<u>1,872</u>	<u>1,828</u>	<u>44</u>			<u>102.4 %</u>
Net Expenditure over Income	<u>-934</u>	<u>-861</u>	<u>73</u>			
130 Other Recreation						
4410 Swimming Pool	4,495	10,000	5,505		5,505	44.9 %
Other Recreation :- Expenditure	<u>4,495</u>	<u>10,000</u>	<u>5,505</u>	<u>0</u>	<u>5,505</u>	<u>44.9 %</u>
Net Expenditure over Income	<u>4,495</u>	<u>10,000</u>	<u>5,505</u>			
134 CCTV						
4055 Electricity	1,414	1,656	242		242	85.4 %
4115 Insurance	899	907	8		8	99.1 %

Month No : 12

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
4270 Vehicles & Equipment Maint	0	1,000	1,000		1,000	0.0 %
4276 CCTV	8,466	9,285	819		819	91.2 %
CCTV :- Expenditure	10,779	12,848	2,069	0	2,069	83.9 %
Net Expenditure over Income	10,779	12,848	2,069			
<u>135 Community Service Other</u>						
4115 Insurance	188	140	-48		-48	134.2 %
4195 Community Services Events Exp	1,431	200	-1,231		-1,231	715.5 %
4262 Tree Warden Expenses	2,762	2,310	-452		-452	119.6 %
4273 Christmas Lights	8,776	13,000	4,224		4,224	67.5 %
4275 Building Maintenance	500	0	-500		-500	0.0 %
4281 Christmas Event Expenses	3,908	0	-3,908		-3,908	0.0 %
4290 Physical Activity Proj Expenses	4,044	8,000	3,956		3,956	50.6 %
Community Service Other :- Expenditure	21,609	23,650	2,041	0	2,041	91.4 %
1065 Income Xmas Lights	620	500	120			124.0 %
1070 Income Community Serv Events	2,095	0	2,095			0.0 %
1072 Income Tree Wardens	5,297	0	5,297			0.0 %
1075 Income Christmas Event	4,152	400	3,752			1037.9 %
1090 Income Physical Activity Proj	1,509	0	1,509			0.0 %
Community Service Other :- Income	13,672	900	12,772			1519.1 %
Net Expenditure over Income	7,937	22,750	14,813			
<u>220 Building Maintenance Pool</u>						
4275 Building Maintenance	21,316	6,000	-15,316		-15,316	355.3 %
Building Maintenance Pool :- Expenditure	21,316	6,000	-15,316	0	-15,316	355.3 %
1091 Income Building Maintenance	5,472	0	5,472			0.0 %
Building Maintenance Pool :- Income	5,472	0	5,472			
Net Expenditure over Income	15,844	6,000	-9,844			
<u>225 Projects Pool</u>						
4274 Projects Expenditure	143	35,000	34,857		34,857	0.4 %
Projects Pool :- Expenditure	143	35,000	34,857	0	34,857	0.4 %
Net Expenditure over Income	143	35,000	34,857			

Month No : 12

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
<u>301</u> <u>Planning & Highways</u>						
4199 Other Expenditure	-1	400	401		401	-0.1 %
4263 Bus Shelter Maintenance/Clean	216	750	534		534	28.8 %
Planning & Highways :- Expenditure	<u>215</u>	<u>1,150</u>	<u>935</u>	<u>0</u>	<u>935</u>	<u>18.7 %</u>
Net Expenditure over Income	215	1,150	935			
Community Services :- Expenditure	<u>320,235</u>	<u>335,212</u>	<u>14,977</u>	<u>0</u>	<u>14,977</u>	<u>95.5 %</u>
Income	<u>160,878</u>	<u>120,965</u>	<u>39,913</u>			<u>133.0 %</u>
Net Expenditure over Income	159,357	214,247	54,890			
<u>Finance & General Purposes</u>						
<u>121</u> <u>Seaford In Bloom</u>						
4402 Seaford in Bloom	7,837	0	-7,837		-7,837	0.0 %
Seaford In Bloom :- Expenditure	<u>7,837</u>	<u>0</u>	<u>-7,837</u>	<u>0</u>	<u>-7,837</u>	
1053 Income Grants	12,554	0	12,554			0.0 %
1054 Income Other	250	0	250			0.0 %
Seaford in Bloom :- Income	<u>12,804</u>	<u>0</u>	<u>12,804</u>			
Net Expenditure over Income	-4,966	0	4,966			
<u>201</u> <u>Administration</u>						
4000 Salaries & Wages	157,885	162,149	4,264		4,264	97.4 %
4001 Employers NI	12,814	15,060	2,246		2,246	85.1 %
4002 Employers Superannuation	17,794	23,559	5,765		5,765	75.5 %
4009 Recruitment Costs	2,425	2,000	-425		-425	121.2 %
4010 Staff Training	7,629	5,000	-2,629		-2,629	152.6 %
4012 Staff Expenses	365	500	135		135	73.0 %
4015 Office Refreshments	272	0	-272		-272	0.0 %
4100 Telecommunications	3,090	4,250	1,160		1,160	72.7 %
4105 Postage	1,635	2,375	740		740	68.8 %
4106 Stationery	1,992	2,500	508		508	79.7 %
4107 Photocopier	3,272	2,300	-972		-972	142.2 %
4110 Advertising & Publicity	2,161	200	-1,961		-1,961	1080.5 %
4111 Office Equipment New	1,689	1,500	-189		-189	112.6 %
4112 Subscriptions	3,838	4,442	604		604	86.4 %
4113 Software Support	1,050	3,520	2,470		2,470	29.8 %
4114 Licence Fee	56	35	-21		-21	160.0 %
4115 Insurance	3,508	3,413	-95		-95	102.8 %

Month No : 12

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
4116 Web Site	227	1,800	1,573		1,573	12.6 %
4117 Seaford Town Guide App	1,794	0	-1,794		-1,794	0.0 %
4155 Professional Fees	99,397	12,000	-87,397		-87,397	828.3 %
4156 Bank Charges	550	100	-450		-450	550.2 %
4157 Audit Fees	3,598	3,900	302		302	92.3 %
4182 Catering & Hospitality	2	100	98		98	2.3 %
4190 Election Costs	10,042	9,000	-1,042		-1,042	111.6 %
4199 Other Expenditure	95	250	155		155	37.9 %
4275 Building Maintenance	10	0	-10		-10	0.0 %
4411 VAT Assessment Payment	31,381	0	-31,381		-31,381	0.0 %
Administration :- Expenditure	368,572	259,953	-108,619	0	-108,619	141.8 %
1049 Income Postage Recharge	142	0	142			0.0 %
1054 Income Other	117	200	-83			58.3 %
1059 Income Photocopying	27	25	2			109.3 %
1062 Income Telephone Recharge	823	858	-35			95.9 %
1190 Interest Received	3,139	2,500	639			125.6 %
Administration :- Income	4,247	3,583	664			118.5 %
Net Expenditure over Income	364,325	256,370	-107,955			
<u>205 Premises - Church Street</u>						
4050 Rent payable	15,000	17,500	2,500		2,500	85.7 %
4051 Rates	10,676	10,355	-321		-321	103.1 %
4059 Church Street Service Charges	0	8,500	8,500		8,500	0.0 %
4270 Vehicles & Equipment Maint	1,030	525	-505		-505	196.1 %
4275 Building Maintenance	346	500	154		154	69.2 %
4301 Public Works Loan Payment	18,089	18,089	0		0	100.0 %
Premises - Church Street :- Expenditure	45,140	55,469	10,329	0	10,329	81.4 %
1050 Income Rent	508	600	-92			84.7 %
1054 Income Other	1,431	6,525	-5,094			21.9 %
Premises - Church Street :- Income	1,939	7,125	-5,186			27.2 %
Net Expenditure over Income	43,201	48,344	5,143			
<u>206 Premises - Hurdis House</u>						
4051 Rates	3,096	0	-3,096		-3,096	0.0 %
4052 Water & Sewerage	305	0	-305		-305	0.0 %
4055 Electricity	502	0	-502		-502	0.0 %
4115 Insurance	758	756	-2		-2	100.3 %
4155 Professional Fees	1,559	0	-1,559		-1,559	0.0 %

Month No : 12

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
4301 Public Works Loan Payment	15,002	15,002	0		0	100.0 %
Premises - Hurdis House :- Expenditure	21,223	15,758	-5,465	0	-5,465	134.7 %
1050 Income Rent	0	8,000	-8,000			0.0 %
1051 Income Insurance Recharge	0	741	-741			0.0 %
1054 Income Other	500	0	500			0.0 %
Premises - Hurdis House :- Income	500	8,741	-8,241			5.7 %
Net Expenditure over Income	20,723	7,017	-13,706			
210 Civic Expenses						
4013 Members Expenses	123	150	27		27	82.1 %
4014 Member Training	408	1,500	1,092		1,092	27.2 %
4100 Telecommunications	134	0	-134		-134	0.0 %
4106 Stationery	54	100	46		46	54.0 %
4181 Civic - Mayors Allowance	1,075	1,500	425		425	71.7 %
4182 Catering & Hospitality	50	750	700		700	6.7 %
4183 Civic - Awards	605	2,000	1,395		1,395	30.3 %
4184 Civic - other	813	450	-363		-363	180.7 %
4185 Fun Day & Tourney	880	450	-430		-430	195.6 %
4188 Town Crier Expenses	125	125	0		0	100.0 %
4189 Young Mayor	2	500	498		498	0.5 %
Civic Expenses :- Expenditure	4,270	7,525	3,255	0	3,255	56.7 %
1054 Income Other	129	0	129			0.0 %
1056 Income Fun Day & Tourney	430	0	430			0.0 %
Civic Expenses :- Income	559	0	559			
Net Expenditure over Income	3,711	7,525	3,814			
215 Grants						
4401 Grants	23,389	29,750	6,361		6,361	78.6 %
4405 Grants in Kind	2,076	2,200	124		124	94.4 %
Grants :- Expenditure	25,465	31,950	6,485	0	6,485	79.7 %
1105 Seahaven Loan Repayment	532	532	0			100.0 %
Grants :- Income	532	532	0			100.0 %
Net Expenditure over Income	24,933	31,418	6,485			
Finance & General Purposes :- Expenditure	472,508	370,655	-101,853	0	-101,853	127.5 %
Income	20,581	19,981	600			103.0 %
Net Expenditure over Income	451,927	350,674	-101,253			

Golf Course

Month No : 12

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
<u>101</u> <u>Golf Course</u>						
4000 Salaries & Wages	74,846	75,277	431		431	99.4 %
4001 Employers NI	4,278	4,599	321		321	93.0 %
4002 Employers Superannuation	13,286	13,244	-42		-42	100.3 %
4009 Recruitment Costs	288	0	-288		-288	0.0 %
4010 Staff Training	425	2,000	1,575		1,575	21.3 %
4011 Staff Protective Clothing	888	1,000	112		112	88.8 %
4041 Golf Professional Retainer	40,400	41,006	606		606	98.5 %
4045 Golf Course Player Costs	2,052	2,350	298		298	87.3 %
4046 Golf Club Membership Fees	19,213	0	-19,213		-19,213	0.0 %
4051 Rates	0	1,250	1,250		1,250	0.0 %
4052 Water & Sewerage	4,505	10,962	6,457		6,457	41.1 %
4055 Electricity	8,296	9,050	754		754	91.7 %
4056 Gas	1,652	3,530	1,878		1,878	46.8 %
4060 Refuse	339	320	-19		-19	105.9 %
4100 Telecommunications	714	1,000	286		286	71.4 %
4105 Postage	299	320	21		21	93.6 %
4106 Stationery	137	50	-87		-87	273.8 %
4110 Advertising & Publicity	4,091	4,000	-91		-91	102.3 %
4111 Office Equipment New	760	0	-760		-760	0.0 %
4113 Software Support	356	310	-46		-46	114.9 %
4114 Licence Fee	75	75	0		0	100.0 %
4115 Insurance	8,152	12,346	4,194		4,194	66.0 %
4155 Professional Fees	9	0	-9		-9	0.0 %
4156 Bank Charges	1,130	2,157	1,027		1,027	52.4 %
4199 Other Expenditure	0	250	250		250	0.0 %
4201 Cleaning	5,706	3,250	-2,456		-2,456	175.6 %
4250 Public Seating	570	0	-570		-570	0.0 %
4251 Dog Bin Emptying	1,102	1,048	-54		-54	105.1 %
4261 Grounds Maint non contract	25,603	25,589	-14		-14	100.1 %
4270 Vehicles & Equipment Maint	12,856	13,981	1,125		1,125	92.0 %
4271 Vehicle & Equipment Lease	20,996	20,996	0		0	100.0 %
4272 Equipment Purchase	33,710	20,000	-13,710		-13,710	168.6 %
Golf Course :- Expenditure	286,734	269,960	-16,774	0	-16,774	106.2 %
1000 Golf Course Season Ticket	152,195	194,615	-42,420			78.2 %
1001 Golf Course Green Fees M-F	48,219	53,352	-5,133			90.4 %
1002 Golf Course Green Fees w/eb/h	35,726	44,883	-9,158			79.6 %
1003 Golf Course Specials	32,682	40,500	-7,818			80.7 %
1004 Golf Course Locker	0	3,500	-3,500			0.0 %
1005 Golf Course Credit Card Charge	157	160	-3			97.9 %

Month No : 12

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
1007 Golf Course Air Traffic	6,250	5,130	1,120			121.8 %
1011 Income Filming	458	0	458			0.0 %
1050 Income Rent	1,225	600	625			204.2 %
1054 Income Other	1,413	1,300	113			108.7 %
1055 Income Seating	30	0	30			0.0 %
1057 Income Electricity Recharge	3,223	0	3,223			0.0 %
1063 Income Gas Recharged	711	0	711			0.0 %
1074 Income Vehicle & Equip Maint	650	0	650			0.0 %
1077 Income Sale of Golf Equipment	3,700	0	3,700			0.0 %
1100 Income Advertising	2,217	2,000	217			110.8 %
Golf Course :- Income	288,854	346,040	-57,186			83.5 %
Net Expenditure over Income	-2,120	-76,080	-73,960			
<u>102 New Club House Construction</u>						
4277 New Golf Club House	1,098,324	0	-1,098,324		-1,098,324	0.0 %
4278 Golf Club Fittings & Equipment	67,966	0	-67,966		-67,966	0.0 %
New Club House Construction :- Expenditure	1,166,290	0	-1,166,290	0	-1,166,290	
1304 PWLB - New Club House	1,091,116	0	1,091,116			0.0 %
New Club House Construction :- Income	1,091,116	0	1,091,116			
Net Expenditure over Income	75,173	0	-75,173			
<u>103 Golf Club House</u>						
4000 Salaries & Wages	21,057	0	-21,057		-21,057	0.0 %
4001 Employers NI	1,162	0	-1,162		-1,162	0.0 %
4002 Employers Superannuation	3,526	0	-3,526		-3,526	0.0 %
4009 Recruitment Costs	2,871	0	-2,871		-2,871	0.0 %
4051 Rates	3,109	0	-3,109		-3,109	0.0 %
4100 Telecommunications	143	0	-143		-143	0.0 %
4106 Stationery	161	0	-161		-161	0.0 %
4110 Advertising & Publicity	578	0	-578		-578	0.0 %
4113 Software Support	78	0	-78		-78	0.0 %
4114 Licence Fee	478	0	-478		-478	0.0 %
4155 Professional Fees	1,950	0	-1,950		-1,950	0.0 %
4156 Bank Charges	353	0	-353		-353	0.0 %
4201 Cleaning	1,232	0	-1,232		-1,232	0.0 %
4301 Public Works Loan Payment	49,668	75,798	26,130		26,130	65.5 %
4303 Food Expenditure	8,952	0	-8,952		-8,952	0.0 %
4304 Bar Expenditure	12,996	0	-12,996		-12,996	0.0 %

Month No : 12

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
4305 Fire Extinguishers	2,691	0	-2,691		-2,691	0.0 %
4306 Catering Utensils & Equip	1,340	0	-1,340		-1,340	0.0 %
4307 Bar Utensils & Equip	1,088	0	-1,088		-1,088	0.0 %
Golf Club House :- Expenditure	<u>113,431</u>	<u>75,798</u>	<u>-37,633</u>	<u>0</u>	<u>-37,633</u>	<u>149.6 %</u>
1306 Income Golf Club Room Hires	758	0	758			0.0 %
1307 Income Bar Sales	16,721	0	16,721			0.0 %
1308 Income Food Sales	11,853	0	11,853			0.0 %
Golf Club House :- Income	<u>29,333</u>	<u>0</u>	<u>29,333</u>			
Net Expenditure over Income	<u>84,099</u>	<u>75,798</u>	<u>-8,301</u>			
Golf Course :- Expenditure	<u>1,566,455</u>	<u>345,758</u>	<u>-1,220,697</u>	<u>0</u>	<u>-1,220,697</u>	<u>453.0 %</u>
Income	<u>1,409,303</u>	<u>346,040</u>	<u>1,063,263</u>			<u>407.3 %</u>
Net Expenditure over Income	<u>157,152</u>	<u>-282</u>	<u>-157,434</u>			
Precept						
<u>801</u> Precept						
1176 Precept	516,194	557,502	-41,308			92.6 %
1177 Council Tax Support Grant	41,308	0	41,308			0.0 %
Precept :- Income	<u>557,502</u>	<u>557,502</u>	<u>0</u>			<u>100.0 %</u>
Net Expenditure over Income	<u>-557,502</u>	<u>-557,502</u>	<u>0</u>			
Precept :- Expenditure	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0 %</u>
Income	<u>557,502</u>	<u>557,502</u>	<u>0</u>			<u>100.0 %</u>
Net Expenditure over Income	<u>-557,502</u>	<u>-557,502</u>	<u>0</u>			

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Detailed Income & Expenditure by Budget Heading 31/05/2015

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Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget	
Community Services							
<u>105 Salts Recreation Ground</u>							
4051	Rates	120	601	481	481	20.0 %	
4052	Water & Sewerage	-1,380	3,025	4,405	4,405	-45.6 %	
4055	Electricity	0	361	361	361	0.0 %	
4115	Insurance	0	3,000	3,000	3,000	0.0 %	
4199	Other Expenditure	-22	0	22	22	0.0 %	
4251	Dog Bin Emptying	148	1,619	1,471	1,471	9.2 %	
4260	Grounds Maintenance Contract	0	70,997	70,997	70,997	0.0 %	
4261	Grounds Maint non contract	392	5,000	4,608	4,608	7.8 %	
	Salts Recreation Ground :- Expenditure	-742	84,603	85,345	0	85,345	-0.9 %
1050	Income Rent	445	2,928	-2,483		15.2 %	
1051	Income Insurance Recharge	0	1,285	-1,285		0.0 %	
1054	Income Other	500	0	500		0.0 %	
1058	Income Water Recharge	0	1,755	-1,755		0.0 %	
1066	Income Concession	4,200	16,800	-12,600		25.0 %	
1071	Income Base Rent	17	1,100	-1,083		1.6 %	
1073	Sports Pitch Hire	0	9,000	-9,000		0.0 %	
	Salts Recreation Ground :- Income	5,162	32,868	-27,706		15.7 %	
	Net Expenditure over Income	-5,904	51,735	57,640			
<u>106 Crouch Recreation Ground</u>							
4052	Water & Sewerage	-502	2,183	2,685	2,685	-23.0 %	
4055	Electricity	81	298	217	217	27.2 %	
4115	Insurance	0	1,787	1,787	1,787	0.0 %	
4251	Dog Bin Emptying	106	1,349	1,243	1,243	7.9 %	
4260	Grounds Maintenance Contract	0	40,494	40,494	40,494	0.0 %	
4261	Grounds Maint non contract	94	3,500	3,406	3,406	2.7 %	
	Crouch Recreation Ground :- Expenditure	-221	49,611	49,832	0	49,832	-0.4 %
1050	Income Rent	488	2,475	-1,987		19.7 %	
1051	Income Insurance Recharge	0	745	-745		0.0 %	
1057	Income Electricity Recharge	63	149	-86		42.6 %	
1073	Sports Pitch Hire	0	9,000	-9,000		0.0 %	
	Crouch Recreation Ground :- Income	551	12,369	-11,818		4.5 %	
	Net Expenditure over Income	-772	37,242	38,015			

Month No : 2

Committee Report

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
<u>107</u>	<u>Martello Fields</u>						
4251	Dog Bin Emptying	85	1,079	994		994	7.9 %
4260	Grounds Maintenance Contract	0	14,648	14,648		14,648	0.0 %
4261	Grounds Maint non contract	329	2,000	1,671		1,671	16.4 %
	Martello Fields :- Expenditure	<u>413</u>	<u>17,727</u>	<u>17,314</u>	<u>0</u>	<u>17,314</u>	<u>2.3 %</u>
1050	Income Rent	978	3,750	-2,772			26.1 %
	Martello Fields :- Income	<u>978</u>	<u>3,750</u>	<u>-2,772</u>			<u>26.1 %</u>
	Net Expenditure over Income	<u>-565</u>	<u>13,977</u>	<u>14,542</u>			
<u>108</u>	<u>Other Open Spaces</u>						
4051	Rates	-2,361	624	2,985		2,985	-378.3
4052	Water & Sewerage	0	73	73		73	0.0 %
4251	Dog Bin Emptying	170	1,620	1,450		1,450	10.5 %
4260	Grounds Maintenance Contract	0	28,779	28,779		28,779	0.0 %
4261	Grounds Maint non contract	113	3,500	3,387		3,387	3.2 %
	Other Open Spaces :- Expenditure	<u>-2,079</u>	<u>34,596</u>	<u>36,675</u>	<u>0</u>	<u>36,675</u>	<u>-6.0 %</u>
1054	Income Other	10	0	10			0.0 %
1066	Income Concession	2,085	0	2,085			0.0 %
	Other Open Spaces :- Income	<u>2,095</u>	<u>0</u>	<u>2,095</u>			
	Net Expenditure over Income	<u>-4,174</u>	<u>34,596</u>	<u>38,770</u>			
<u>113</u>	<u>Crypt</u>						
4051	Rates	1,112	5,573	4,461		4,461	20.0 %
4052	Water & Sewerage	-40	206	246		246	-19.4 %
4055	Electricity	51	902	851		851	5.6 %
4056	Gas	0	2,280	2,280		2,280	0.0 %
4105	Postage	0	10	10		10	0.0 %
4106	Stationery	0	100	100		100	0.0 %
4110	Advertising & Publicity	0	1,000	1,000		1,000	0.0 %
4115	Insurance	0	1,225	1,225		1,225	0.0 %
4199	Other Expenditure	0	50	50		50	0.0 %
4201	Cleaning	72	650	578		578	11.1 %
4275	Building Maintenance	63	0	-63		-63	0.0 %
	Crypt :- Expenditure	<u>1,257</u>	<u>11,996</u>	<u>10,739</u>	<u>0</u>	<u>10,739</u>	<u>10.5 %</u>
1050	Income Rent	2,149	6,250	-4,101			34.4 %
	Crypt :- Income	<u>2,149</u>	<u>6,250</u>	<u>-4,101</u>			<u>34.4 %</u>
	Net Expenditure over Income	<u>-892</u>	<u>5,746</u>	<u>6,638</u>			

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Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
<u>115</u> <u>Martello Tower</u>						
4115 Insurance	0	2,207	2,207		2,207	0.0 %
Martello Tower :- Expenditure	0	2,207	2,207	0	2,207	0.0 %
Net Expenditure over Income	0	2,207	2,207			
<u>118</u> <u>Seaford Head Estate</u>						
4115 Insurance	0	1,236	1,236		1,236	0.0 %
4155 Professional Fees	375	0	-375		-375	0.0 %
4251 Dog Bin Emptying	85	1,080	995		995	7.8 %
4260 Grounds Maintenance Contract	0	2,299	2,299		2,299	0.0 %
4261 Grounds Maint non contract	-1,787	2,000	3,787		3,787	-89.4 %
4500 Nature Reserve Expenses	0	10,500	10,500		10,500	0.0 %
Seaford Head Estate :- Expenditure	-1,327	17,115	18,442	0	18,442	-7.8 %
1050 Income Rent	5,000	10,000	-5,000			50.0 %
1053 Income Grants	0	3,350	-3,350			0.0 %
1066 Income Concession	0	4,170	-4,170			0.0 %
1200 Income Nature Reserve	1,142	2,500	-1,358			45.7 %
Seaford Head Estate :- Income	6,142	20,020	-13,878			30.7 %
Net Expenditure over Income	-7,469	-2,905	4,564			
<u>117</u> <u>Seafront</u>						
4052 Water & Sewerage	0	175	175		175	0.0 %
4055 Electricity	243	2,266	2,023		2,023	10.7 %
4115 Insurance	0	518	518		518	0.0 %
4250 Public Seating	440	0	-440		-440	0.0 %
4253 Shelters	240	1,690	1,450		1,450	14.2 %
4260 Grounds Maintenance Contract	0	335	335		335	0.0 %
4261 Grounds Maint non contract	1,805	2,500	695		695	72.2 %
Seafront :- Expenditure	2,728	7,484	4,755	0	4,755	36.5 %
1055 Income Seating	45	0	45			0.0 %
1057 Income Electricity Recharge	732	2,266	-1,534			32.3 %
1058 Income Water Recharge	0	80	-80			0.0 %
1066 Income Concession	23,070	42,825	-19,755			53.9 %
Seafront :- Income	23,847	45,171	-21,324			52.8 %
Net Expenditure over Income	-21,119	-37,687	-16,569			

Month No : 2

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
<u>118</u> <u>Beach Huts</u>						
4051 Rates	610	3,171	2,561		2,561	19.3 %
4115 Insurance	0	1,085	1,085		1,085	0.0 %
Beach Huts :- Expenditure	<u>610</u>	<u>4,256</u>	<u>3,646</u>	<u>0</u>	<u>3,646</u>	<u>14.3 %</u>
1054 Income Other	62	0	62			0.0 %
1060 Beach Huts Site Licence	15,326	15,326	0			100.0 %
1061 Beach Hut Annual Rent	11,039	12,042	-1,004			91.7 %
Beach Huts :- Income	<u>26,427</u>	<u>27,368</u>	<u>-941</u>			<u>96.6 %</u>
Net Expenditure over Income	<u>-25,817</u>	<u>-23,112</u>	<u>2,705</u>			
<u>119</u> <u>Old Town Hall</u>						
4115 Insurance	0	190	190		190	0.0 %
Old Town Hall :- Expenditure	<u>0</u>	<u>190</u>	<u>190</u>	<u>0</u>	<u>190</u>	<u>0.0 %</u>
1050 Income Rent	0	1,275	-1,275			0.0 %
1051 Income Insurance Recharge	0	190	-190			0.0 %
Old Town Hall :- Income	<u>0</u>	<u>1,465</u>	<u>-1,465</u>			<u>0.0 %</u>
Net Expenditure over Income	<u>0</u>	<u>-1,275</u>	<u>-1,275</u>			
<u>125</u> <u>Allotments</u>						
4199 Other Expenditure	77	996	919		919	7.7 %
Allotments :- Expenditure	<u>77</u>	<u>996</u>	<u>919</u>	<u>0</u>	<u>919</u>	<u>7.7 %</u>
1050 Income Rent	0	855	-855			0.0 %
1054 Income Other	72	996	-924			7.2 %
Allotments :- Income	<u>72</u>	<u>1,851</u>	<u>-1,779</u>			<u>3.9 %</u>
Net Expenditure over Income	<u>5</u>	<u>-855</u>	<u>-860</u>			
<u>130</u> <u>Other Recreation</u>						
4410 Swimming Pool	0	10,000	10,000		10,000	0.0 %
Other Recreation :- Expenditure	<u>0</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>	<u>10,000</u>	<u>0.0 %</u>
Net Expenditure over Income	<u>0</u>	<u>10,000</u>	<u>10,000</u>			
<u>134</u> <u>CCTV</u>						
4055 Electricity	0	1,706	1,706		1,706	0.0 %
4115 Insurance	0	926	926		926	0.0 %
4276 CCTV	1,099	8,153	7,054		7,054	13.5 %
CCTV :- Expenditure	<u>1,099</u>	<u>10,785</u>	<u>9,686</u>	<u>0</u>	<u>9,686</u>	<u>10.2 %</u>
Net Expenditure over Income	<u>1,099</u>	<u>10,785</u>	<u>9,686</u>			

Month No : 2

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
<u>135</u> <u>Community Service Other</u>						
4115 Insurance	0	194	194		194	0.0 %
4195 Community Services Events Exp	125	200	75		75	62.5 %
4262 Tree Warden Expenses	0	2,310	2,310		2,310	0.0 %
4273 Christmas Lights	0	13,000	13,000		13,000	0.0 %
4275 Building Maintenance	-500	0	500		500	0.0 %
4290 Physical Activity Proj Expenses	0	8,000	8,000		8,000	0.0 %
Community Service Other :- Expenditure	<u>-375</u>	<u>23,704</u>	<u>24,079</u>	<u>0</u>	<u>24,079</u>	<u>-1.6 %</u>
1065 Income Xmas Lights	0	500	-500			0.0 %
1070 Income Community Serv Events	615	0	615			0.0 %
1072 Income Tree Wardens	0	400	-400			0.0 %
Community Service Other :- Income	<u>615</u>	<u>900</u>	<u>-285</u>			<u>68.3 %</u>
Net Expenditure over Income	<u>-990</u>	<u>22,804</u>	<u>23,794</u>			
<u>220</u> <u>Building Maintenance Pool</u>						
4275 Building Maintenance	-147	6,000	6,147		6,147	-2.5 %
Building Maintenance Pool :- Expenditure	<u>-147</u>	<u>6,000</u>	<u>6,147</u>	<u>0</u>	<u>6,147</u>	<u>-2.5 %</u>
Net Expenditure over Income	<u>-147</u>	<u>6,000</u>	<u>6,147</u>			
<u>225</u> <u>Projects Pool</u>						
4274 Projects Expenditure	98	45,000	44,903		44,903	0.2 %
Projects Pool :- Expenditure	<u>98</u>	<u>45,000</u>	<u>44,903</u>	<u>0</u>	<u>44,903</u>	<u>0.2 %</u>
Net Expenditure over Income	<u>98</u>	<u>45,000</u>	<u>44,903</u>			
<u>301</u> <u>Planning & Highways</u>						
4263 Bus Shelter Maintenance/Clean	56	750	694		694	7.5 %
Planning & Highways :- Expenditure	<u>56</u>	<u>750</u>	<u>694</u>	<u>0</u>	<u>694</u>	<u>7.5 %</u>
Net Expenditure over Income	<u>56</u>	<u>750</u>	<u>694</u>			
Community Services :- Expenditure	<u>1,448</u>	<u>327,021</u>	<u>325,573</u>	<u>0</u>	<u>325,573</u>	<u>0.4 %</u>
Income	<u>68,038</u>	<u>152,012</u>	<u>-83,974</u>			<u>44.8 %</u>
Net Expenditure over Income	<u>-66,590</u>	<u>175,009</u>	<u>241,599</u>			

Finance & General Purposes

Month No : 2

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
<u>121</u> <u>Seaford In Bloom</u>						
4402 Seaford In Bloom	4,259	0	-4,259		-4,259	0.0 %
Seaford In Bloom :- Expenditure	<u>4,259</u>	<u>0</u>	<u>-4,259</u>	<u>0</u>	<u>-4,259</u>	
Net Expenditure over Income	<u>4,259</u>	<u>0</u>	<u>-4,259</u>			
<u>201</u> <u>Administration</u>						
4000 Salaries & Wages	28,401	173,318	144,917		144,917	16.4 %
4001 Employers NI	2,239	14,904	12,665		12,665	15.0 %
4002 Employers Superannuation	3,782	23,014	19,232		19,232	16.4 %
4009 Recruitment Costs	0	1,000	1,000		1,000	0.0 %
4010 Staff Training	1,354	7,000	5,646		5,646	19.3 %
4012 Staff Expenses	8	500	492		492	1.6 %
4015 Office Refreshments	72	150	78		78	48.1 %
4051 Rates	1,056	0	-1,056		-1,056	0.0 %
4100 Telecommunications	409	2,500	2,091		2,091	16.4 %
4105 Postage	843	1,000	157		157	84.3 %
4106 Stationery	410	2,000	1,590		1,590	20.5 %
4107 Photocopier	475	2,300	1,825		1,825	20.7 %
4110 Advertising & Publicity	701	2,500	1,799		1,799	28.1 %
4111 Office Equipment New	0	1,500	1,500		1,500	0.0 %
4112 Subscriptions	3,724	3,400	-324		-324	109.5 %
4113 Software Support	1,849	3,520	1,671		1,671	52.5 %
4114 Licence Fee	0	35	35		35	0.0 %
4115 Insurance	24,305	3,414	-20,891		-20,891	711.9 %
4116 Web Site	60	420	360		360	14.3 %
4155 Professional Fees	13,554	0	-13,554		-13,554	0.0 %
4156 Bank Charges	198	500	302		302	39.7 %
4157 Audit Fees	-2,090	4,000	6,090		6,090	-52.2 %
4180 Room Hire	0	100	100		100	0.0 %
4182 Catering & Hospitality	0	100	100		100	0.0 %
4190 Election Costs	9	14,000	13,992		13,992	0.1 %
4199 Other Expenditure	7	0	-7		-7	0.0 %
Administration :- Expenditure	<u>81,368</u>	<u>261,175</u>	<u>179,807</u>	<u>0</u>	<u>179,807</u>	<u>31.2 %</u>
1054 Income Other	10	0	10			0.0 %
1059 Income Photocopying	1	0	1			0.0 %
1062 Income Telephone Recharge	72	850	-778			8.5 %
1190 Interest Received	133	1,400	-1,267			9.5 %
Administration :- Income	<u>215</u>	<u>2,250</u>	<u>-2,035</u>			<u>9.6 %</u>
Net Expenditure over Income	<u>81,152</u>	<u>258,925</u>	<u>177,773</u>			

Month No : 2

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
<u>205</u> <u>Premises - Church Street</u>						
4050 Rent payable	7,500	17,500	10,000		10,000	42.9 %
4051 Rates	1,055	10,355	9,300		9,300	10.2 %
4059 Church Street Service Charges	0	8,500	8,500		8,500	0.0 %
4100 Telecommunications	72	0	-72		-72	0.0 %
4270 Vehicles & Equipment Maint	167	500	333		333	33.5 %
4275 Building Maintenance	40	500	460		460	8.0 %
4301 Public Works Loan Payment	9,044	18,089	9,045		9,045	50.0 %
Premises - Church Street :- Expenditure	<u>17,879</u>	<u>55,444</u>	<u>37,565</u>	<u>0</u>	<u>37,565</u>	<u>32.2 %</u>
1050 Income Rent	5	600	-595			0.8 %
1054 Income Other	4,293	6,525	-2,232			65.8 %
Premises - Church Street :- Income	<u>4,298</u>	<u>7,125</u>	<u>-2,827</u>			<u>60.3 %</u>
Net Expenditure over Income	<u>13,581</u>	<u>48,319</u>	<u>34,738</u>			
<u>206</u> <u>Premises - Hurdis House</u>						
4051 Rates	629	0	-629		-629	0.0 %
4052 Water & Sewerage	-35	0	35		35	0.0 %
4055 Electricity	0	100	100		100	0.0 %
4115 Insurance	0	756	756		756	0.0 %
4155 Professional Fees	0	5,000	5,000		5,000	0.0 %
4275 Building Maintenance	450	0	-450		-450	0.0 %
4301 Public Works Loan Payment	0	15,002	15,002		15,002	0.0 %
Premises - Hurdis House :- Expenditure	<u>1,044</u>	<u>20,858</u>	<u>19,814</u>	<u>0</u>	<u>19,814</u>	<u>5.0 %</u>
1050 Income Rent	25,156	0	25,156			0.0 %
1054 Income Other	457	0	457			0.0 %
Premises - Hurdis House :- Income	<u>25,613</u>	<u>0</u>	<u>25,613</u>			
Net Expenditure over Income	<u>-24,569</u>	<u>20,858</u>	<u>45,427</u>			
<u>210</u> <u>Civic Expenses</u>						
4013 Members Expenses	0	150	150		150	0.0 %
4014 Member Training	0	1,500	1,500		1,500	0.0 %
4106 Stationery	547	100	-447		-447	546.7 %
4181 Civic - Mayors Allowance	530	1,500	970		970	35.3 %
4182 Catering & Hospitality	0	750	750		750	0.0 %
4183 Civic - Awards	164	2,000	1,836		1,836	8.2 %
4184 Civic - other	50	450	400		400	11.1 %
4185 Fun Day & Tourney	0	500	500		500	0.0 %
4188 Town Crier Expenses	0	125	125		125	0.0 %

Month No : 2

Committee Report

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
4189	Young Mayor	0	500	500		500	0.0 %
	Civic Expenses :- Expenditure	1,291	7,575	6,284	0	6,284	17.0 %
1056	Income Fun Day & Tourney	155	0	155			0.0 %
	Civic Expenses :- Income	155	0	155			
	Net Expenditure over Income	1,136	7,575	6,439			
<u>215</u>	<u>Grants</u>						
4401	Grants	0	29,750	29,750		29,750	0.0 %
4405	Grants in Kind	0	2,200	2,200		2,200	0.0 %
	Grants :- Expenditure	0	31,950	31,950	0	31,950	
1105	Seahaven Loan Repayment	355	2,129	-1,774			16.7 %
	Grants :- Income	355	2,129	-1,774			16.7 %
	Net Expenditure over Income	-355	29,821	30,176			
	Finance & General Purposes :- Expenditure	105,840	377,002	271,162	0	271,162	28.1 %
	Income	30,636	11,504	19,132			266.3 %
	Net Expenditure over Income	75,204	365,498	290,294			

Golf Course

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
<u>101</u>	<u>Golf Course</u>						
4000	Salaries & Wages	12,948	75,954	63,006		63,006	17.0 %
4001	Employers NI	715	4,682	3,967		3,967	15.3 %
4002	Employers Superannuation	2,272	13,948	11,676		11,676	16.3 %
4010	Staff Training	0	1,500	1,500		1,500	0.0 %
4011	Staff Protective Clothing	307	1,000	693		693	30.7 %
4041	Golf Professional Retainer	6,726	41,006	34,280		34,280	16.4 %
4045	Golf Course Player Costs	0	2,350	2,350		2,350	0.0 %
4046	Golf Club Membership Fees	18,730	23,540	4,810		4,810	79.6 %
4052	Water & Sewerage	-170	8,000	8,170		8,170	-2.1 %
4055	Electricity	-667	1,000	1,667		1,667	-66.7 %
4060	Refuse	0	300	300		300	0.0 %
4100	Telecommunications	306	300	-6		-6	102.0 %
4105	Postage	106	300	194		194	35.5 %
4106	Stationery	39	200	161		161	19.3 %
4110	Advertising & Publicity	550	3,000	2,450		2,450	18.3 %
4113	Software Support	366	300	-66		-66	122.1 %
4114	Licence Fee	0	75	75		75	0.0 %

Month No : 2

Committee Report

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
4115	Insurance	3,490	7,950	4,460		4,460	43.9 %
4156	Bank Charges	261	2,200	1,939		1,939	11.9 %
4201	Cleaning	210	0	-210		-210	0.0 %
4250	Public Seating	1,679	0	-1,679		-1,679	0.0 %
4251	Dog Bin Emptying	85	1,700	1,615		1,615	5.0 %
4261	Grounds Maint non contract	11,143	25,589	14,446		14,446	43.5 %
4270	Vehicles & Equipment Maint	2,979	14,500	11,521		11,521	20.5 %
4271	Vehicle & Equipment Lease`	0	20,996	20,996		20,996	0.0 %
4272	Equipment Purchase	36	0	-36		-36	0.0 %
4275	Building Maintenance	291	2,000	1,709		1,709	14.5 %
4308	Rent - Shop, Locker & Chng Rms	0	18,000	18,000		18,000	0.0 %
4309	Buggy Lease	0	690	690		690	0.0 %
4310	Buggy Fuel	0	300	300		300	0.0 %
	Golf Course :- Expenditure	62,402	271,380	208,978	0	208,978	23.0 %
1000	Golf Course Season Ticket	156,657	183,826	-27,169			85.2 %
1001	Golf Course Green Fees M-F	12,465	49,979	-37,514			24.9 %
1002	Golf Course Green Fees w/eb/h	12,138	40,429	-28,291			30.0 %
1003	Golf Course Specials	8,358	40,063	-31,706			20.9 %
1004	Golf Course Locker	2,228	5,233	-3,005			42.6 %
1005	Golf Course Credit Card Charge	174	100	74			174.3 %
1007	Golf Course Air Traffic	0	5,000	-5,000			0.0 %
1050	Income Rent	250	0	250			0.0 %
1054	Income Other	1,208	0	1,208			0.0 %
1055	Income Seating	2,627	0	2,627			0.0 %
1100	Income Advertising	0	1,000	-1,000			0.0 %
1311	Buggy Hire	0	6,000	-6,000			0.0 %
	Golf Course :- Income	196,106	331,630	-135,524			59.1 %
	Net Expenditure over Income	-133,704	-60,250	73,454			
<u>102</u>	<u>New Club House Construction</u>						
4277	New Golf Club House	2,932	0	-2,932		-2,932	0.0 %
4278	Golf Club Fittings & Equipment	4,105	0	-4,105		-4,105	0.0 %
	New Club House Construction :- Expenditure	7,037	0	-7,037	0	-7,037	
	Net Expenditure over Income	7,037	0	-7,037			
<u>103</u>	<u>Golf Club House</u>						
4000	Salaries & Wages	36,873	108,600	71,727		71,727	34.0 %
4001	Employers NI	1,218	5,959	4,741		4,741	20.4 %

Month No : 2

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
4002 Employers Superannuation	3,184	13,596	10,412		10,412	23.4 %
4009 Recruitment Costs	375	500	125		125	75.0 %
4010 Staff Training	125	1,000	875		875	12.5 %
4016 Staff Uniform	263	500	238		238	52.5 %
4051 Rates	4,458	23,000	18,542		18,542	19.4 %
4052 Water & Sewerage	130	1,200	1,070		1,070	10.9 %
4055 Electricity	0	6,000	6,000		6,000	0.0 %
4056 Gas	2,033	4,500	2,467		2,467	45.2 %
4060 Refuse	0	300	300		300	0.0 %
4100 Telecommunications	343	1,000	657		657	34.3 %
4105 Postage	0	200	200		200	0.0 %
4106 Stationery	90	300	210		210	30.1 %
4110 Advertising & Publicity	201	2,000	1,799		1,799	10.0 %
4113 Software Support	234	300	66		66	78.1 %
4114 Licence Fee	1,305	1,000	-305		-305	130.5 %
4115 Insurance	0	3,779	3,779		3,779	0.0 %
4155 Professional Fees	964	0	-964		-964	0.0 %
4156 Bank Charges	245	1,500	1,255		1,255	16.4 %
4196 Club House Events Expenditure	659	0	-659		-659	0.0 %
4201 Cleaning	1,372	11,000	9,628		9,628	12.5 %
4270 Vehicles & Equipment Maint	200	0	-200		-200	0.0 %
4272 Equipment Purchase	586	2,000	1,414		1,414	29.3 %
4275 Building Maintenance	823	1,000	177		177	82.3 %
4276 CCTV	700	0	-700		-700	0.0 %
4301 Public Works Loan Payment	15,746	110,000	94,254		94,254	14.3 %
4303 Food Expenditure	15,169	41,400	26,231		26,231	36.6 %
4304 Bar Expenditure	9,729	40,417	30,688		30,688	24.1 %
4305 Fire Extinguishers	0	600	600		600	0.0 %
4306 Catering Utensils & Equip	2,061	0	-2,061		-2,061	0.0 %
4307 Bar Utensils & Equip	204	0	-204		-204	0.0 %
4311 Pest Control	158	0	-158		-158	0.0 %
Golf Club House :- Expenditure	99,448	381,651	282,203	0	282,203	26.1 %
1050 Income Rent	0	1,200	-1,200			0.0 %
1100 Income Advertising	0	2,000	-2,000			0.0 %
1305 Income Hire Pro-Shop & Chg Rms	0	18,000	-18,000			0.0 %
1306 Income Golf Club Room Hires	1,358	25,000	-23,642			5.4 %
1307 Income Bar Sales	28,552	121,250	-92,698			23.5 %
1308 Income Food Sales	19,707	82,800	-63,093			23.8 %
1309 Income Fruit Machine	0	3,000	-3,000			0.0 %
1310 Society - Club House Income	4,701	0	4,701			0.0 %
Golf Club House :- Income	54,319	253,250	-198,931			21.4 %
Net Expenditure over Income	45,129	128,401	83,272			

Month No : 2

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
Golf Course :- Expenditure	168,886	653,031	484,145	0	484,145	25.9 %
Income	250,425	584,880	-334,455			42.8 %
Net Expenditure over Income	-81,539	68,151	149,690			
Precept						
801 Precept						
1176 Precept	260,657	521,314	-260,657			50.0 %
1177 Council Tax Support Grant	17,556	35,112	-17,556			50.0 %
Precept :- Income	278,213	556,426	-278,213			50.0 %
Net Expenditure over Income	-278,213	-556,426	-278,213			
Precept :- Expenditure	0	0	0	0	0	0.0 %
Income	278,213	556,426	-278,213			50.0 %
Net Expenditure over Income	-278,213	-556,426	-278,213			



Seaford Town Council

Report 41/15

Agenda Item No: 5
Committee: Finance & General Purposes
Date: 02 July 2015
Title: Internal Audit Report Year Ended 31st March 2015
By: Lucy Clark, Support Services Manager
Purpose of Report: To receive the final report from Mulberry & Co, Internal Auditor for Year Ended 31st March 2015

Recommendations

You are recommended:

1. To note the Internal Auditor's report.
 2. To note the actions taken by Council Officer as detailed in Appendix B
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1. Information

- 1.1 Mulberry & Co's second and final visit for 2014/15 took place on 24th April 2015. Mulberry & Co's report is attached as Appendix A.
- 1.2 In summary, it was concluded that the financial systems and procedures are entirely fit for purpose and that the annual return would be signed positively. There were however some further recommendations to be addressed which are pointed out below:
 - (a) **Book of Accounts** - The loan by the Council to the Golf Pro is highlighted as not being administered correctly and the legal authority is questioned. This is a situation the Council will have to resolve in due course but it was never anticipated that the loan would be repaid quickly.
 - (b) **Financial Regulations** – the IA is pleased to note that the Standing Orders are based on the NALC model and are current and that following the adoption of the new Financial Regulations there was evidence to prove these were now being routinely followed.
 - (c) **Risk Management and Insurance** – the IA was pleased to see the Council has a good system of risk assessment and documentation.
 - (d) **Budget & Precept** – The IA also noted that the general reserves of £64K were very low and ideally should be in the region of £250K to £500K. The IA is concerned that any deviation from budget or significant one off expenditures could lead to the need to close earmarked reserves. It is strongly advised that the Council must continue to produce detailed monthly budget reports to monitor this situation.

Following on from these comments, the Town Clerk has set up monthly manager meetings with all department heads at the golf club to monitor spend monthly finance meetings with the Support Services Manager will commence this next month.

- (e) **Income & VAT** – the IA found this satisfactory and made no recommendations.
- (f) **Petty Cash** – This system now contains no errors and no recommendations were made.
- (g) **Payroll** – the system in general works well and showed no errors. The IA did recommend however that an annual list by employee of annual salaries and benefits should be presented and signed by the Council so that this could then be cross referenced to a minute, proving beyond doubt that amounts paid via the payroll are correct and council approved.

Further to this recommendation, a spreadsheet of all employees and their annual salaries / agreements will be presented to the Finance & General Purposes Committee at the next meeting.

- (h) **Assets and Investments** – the IA found this satisfactory and made no recommendations to change at this stage.
- (i) **Bank Reconciliations** – the IA found this satisfactory and made no recommendations to change at this stage.
- (j) **Year End Accounts** – the IA noted that the year-end accounts were correctly presented and that the annual return is accurate with correct supporting evidence.

1.3 Actions to be taken following the final audit are listed in Appendix B.

1.4 The Internal Auditor will visit the offices again to review previously internal audits of 2013/14 as requested by this committee.

2. Financial Appraisal

There are no financial implications as a result of this report.

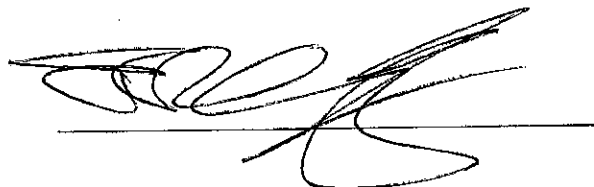
3. Contact Officer

The Contact Officer for this report is Lucy Clark, Support Services Manager

Support Services Manager



Town Clerk



Seaford Town Council

Internal Audit

Year Ended 31st March 2015



Prepared by: Mulberry & Co
Date of Interim Visit: 19th February 2015
Date of Final Visit: 24th April 2015

Law and Regulation Regarding Internal audit

Regulation 6 of the Accounts and Audit (England) Regulations 2011 imposes a duty on local councils to 'maintain an adequate and effective system of internal audit of its accounting records and of its system of internal control in accordance with the proper practices in relation to internal control. Internal audit is a key component of the system of internal control.

The purpose of internal audit is to review and report to the council whether its systems of financial and other internal controls over its activities and operating procedures are effective.

Internal audit's role is to assist the council in fulfilling its responsibility to have and maintain proper internal control arrangements and those for the prevention and detection of fraud, error or mistakes

All internal audit work must be reported to the council. Any report by internal audit is addressed to the council, may recommend actions to be taken by the council, and should be treated as a document open to view by local taxpayers.

Two pieces of legislation set out how local councils should behave when accounting for the public funds they manage and what rights local taxpayers have in relation to those accounts. These are the **Audit Commission Act 1998** and the **Accounts and Audit Regulations issued from time to time under the Act**. The requirement for local councils to prepare accounts annually and to subject them to external audit comes from the Audit Commission Act 1998 (the Act). The Act describes the rights of taxpayers and other interested parties in relation to those accounts.

Under the regulations, all local councils must at least once a year conduct in accordance with proper practices a review of the effectiveness of their system of internal control and publicly report the outcome. The Annual Governance Statement in Section 2 of the annual return provides the means for local councils to report to local taxpayers on their system of internal control.

This report is prepared for the council and proper officers of the council named above, for use in fulfilling their obligations under the Audit Commission Act 1998 and the Accounts and Audit Regulations issued from time to time under the Act for preparing the Annual Return and reviewing the effectiveness of their system of internal controls. Mulberry and Co accept no responsibility for any action or inaction taken as a result of the findings of this report and accept no responsibility to any other party other than those named above.

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Summary Findings

I enclose my final report for your kind attention and presentation to the council. I am pleased to report that overall the systems and procedures you have in place are entirely fit for purpose and I am therefore pleased to report I can sign of the annual return positively.

My audit was conducted in accordance with current practices and guidelines and testing was conducted in line with the inherent risks assessment. Whilst I have not tested all transactions, my sample has where appropriate has covered the entire year to date. Amongst others the following areas were covered in my testing:-

- Review of the Financial Regulations & Standing orders
- Review of the Risk Assessments
- Review of the Budgeting process
- Proper Bookkeeping – review of the use of the accounting package.
- Review of Income
- Review of Salaries
- Review of Fixed Assets
- Review of Annual Accounts

On the whole the financial systems and procedures described and demonstrated to me on site were effective and fit for purpose. Sample testing identified no errors or misstatements. I was pleased to note that council had made changes following my interim report.

A. Books of Account

The brought forward balances were tested against last year's annual return, there were no errors. Accounting entries are entered regularly onto the RBS accounting system, and accounts are reconciled regularly, with hard copies printed off for the file. The RBS system is tried and tested and entirely fit for purpose for a council of this size and I make no recommendation for change at this stage.

I noted during my review on the trial balance an amount of £25,000 described as a loan to Mr Fraser Morely. A review of the minutes of the time showed that the Golf subcommittee approved the loan – however it was further revealed that the minutes of this subcommittee and others were never taken to full council. Therefore I have concluded council may not have properly approved this payment. In addition to this, my concerns over this loan are as follows and **I would recommend council consider appropriate actions to rectify these and properly document answers to these queries.**

1. Very loose repayment terms
 - a. when exactly is repayment to start ?
 - b. at what amounts per month/quarter/year ?
 - c. what happens on default ?
2. No evidence that due process was followed in respect of making this grant/loan – the report dated 03/09/2013 at para 1.3 would appear to indicate that money in the business was "tight before the period of uncertainty" – if this is the case, I would surmise that council has funded an unprofitable business for the benefit of the business owner and not the wider community as a whole?

On what grounds did council consider this a good use of public funds?

3. Little or no evidence to suggest council had power to make this loan in the first instance. Under what power was the grant/loan made?

B. Financial Regulations

The Financial Regulations and Standing Orders were on site and to hand, the standing orders are based on the NALC model and are current. I am pleased to note that council has adopted the new NALC model financial regulations, and evidence was seen to show these are now being routinely followed.

In practice repayment procedures, including invoice authorisation, purchase order matching where applicable and cheque signing are satisfactory; this is a robust system that allows for the monitoring of expenditure through all stages and for advanced cashflow planning and I make no significant recommendation to change to this system.

C. Risk Management & Insurance

A Regular review of risks is carried out and I am satisfied that council reviews its risk arrangements and documents in a clear and logical manner that allows for mitigation in terms of insurance or action, and that

council considers the risks the council faces in terms of achieving its objectives. I was pleased to see the council has a good system of risk assessment and documentation

D. Budget & Precept

Discussion with council at the planning stage and a review of financial regulations revealed that budgets heads are allowed to overspend so that true expenditure profile is known with prior approval of RFO; evidence was noted at the final stage of council review and documentation of discussions regarding overspends.

Council needs to be aware that general reserves of £64k are very low, as a rule of thumb, general reserves are generally considered reasonable when set at a level circa to 50% of precept or 2/3rds of general expenditure. This would equate to c. £250k to £500k. I did note however, the 2015/16 budget shows potential surplus of £20k described as contingency. **I am concerned the general reserves are far too low and that any deviation from budget or significant one off expenditures could put the council into financial distress and the need to close earmarked reserves. Council must continue to produce detailed monthly budget reports to monitor this situation.**

E. INCOME & VAT

Various types of income were tested – Precept, Grant and till receipts. All receipts were agreed and proved to documentary evidence. The income recording process is working according to regulations and I make no recommendation for change at this stage.

F. PETTY CASH

Petty cash was tested there were no errors. This is a simple system.

G. PAYROLL

Payroll is processed internally using a payroll package. I was able to verify that council approved the annual pay awards and that deductions on the payroll were correct. I was also able to verify the net wages per the payroll to the amounts paid through the cashbook. There were no errors.

I believe council would benefit from an annual list by employee of annual salaries and benefits – as signed by council. This could be cross referenced to a minute; this would prove beyond doubt that amounts paid via the payroll are bonafide and council approved.

H. ASSETS AND INVESTMENTS

The asset registers were complete and up to date and reconcilable to the annual return and insurance schedules. Assets were correctly stated on the register at cost or proxy cost. I was able to physically verify assets on site to the register. I make no recommendation to change at this stage.

I. BANK RECONCILIATIONS

Reconciliation for current bank account is carried out regularly and is prepared by the RFO. The March 2015 reconciliation and cashbook was verified in detail to ensure correct transfer of opening balances. There are no reconciling errors.

J. YEAR END ACCOUNTS

The year-end accounts were prepared on the income and expenditure basis, with debtors and creditors correctly presented and easily identified. The annual return correctly cast and the required supporting documents were in evidence.

K. TRUSTEESHIP

N/A

Points Forward – Action Plan

Point Forward / Action needed	Auditor notes	Council response
Planning & Nominal Ledger		
<p>The IA noted on the trial balance an amount of £25,000 as a loan to Mr Fraser Morely.</p> <p>A review of the minutes of the time showed that the Golf subcommittee approved the loan – however it was further revealed that the minutes of this subcommittee and others were never taken to full council. This has highlighted a number of issues</p>	<p>Very loose repayment terms</p> <p>No evidence that due process was followed in respect of making this grant – the report dated 03/09/2013 at para 1.3 would appear to indicate that money was tight before the period of uncertainty – if this is the case is the council actually funding an unprofitable business ?</p> <p>No evidence to suggest council has power to make this loan</p> <p>If S.137 or power of wellbeing or general competence – then no evidence to show how this will benefit the wider community as a whole</p>	<p>On going</p>
Standing Orders & Financial Regulations		
<p>As noted below – it is my opinion the financial regulations are not fit for purpose for this council, there are a number of key regulations missing and many of the regulations as written are not being routinely followed. I recommend an immediate review and rewrite of financial regulations.</p>	<ol style="list-style-type: none"> 1. No regulation for preparation of bank reconciliations 2. No regulation for use and control of debit cards 3. No regulation for payment via Bacs 4. No regulation for safeguarding "pin" numbers on debit cards 5. Cash income being banked directly into petty cash – contravenes current financial regulations 6. No regulation for receipt and monitoring of golf club income 	<p>New financial regulations adopted and approved by council 9th April This point is now cleared</p>
Budgeting		
<p>Discussion with council at the planning stage and a review of financial regulations revealed that budgets heads are allowed to overspend so that true expenditure profile is known with prior approval of RFO. However, evidence was tight to show this.</p> <p>I am concerned the general reserves are far too low and that any deviation from budget or significant one off expenditures could put the council into financial distress and the need to close earmarked reserves. Council must continue to produce detailed monthly budget reports to</p>	<p>If a budget is to be overspent minutes need to record that this was reviewed and approved by the RFO and the reasons noted for the overspend and the appropriateness of the overspend. Budgets are a form of control and if they are routinely overspent this will indicate not only poor procedures in terms of preparation, but also poor controls over spending</p>	<p>Rfo makes a detailed report this is presented to council with notes and explanations. Minutes show acceptance of the same and council discussions notes. This point is now cleared</p> <p>On-going</p>

monitor this situation		
Wages & Salaries		
The IA noted that Mr Morely is on a monthly retainer and not listed as an employee -- council needs to assure itself that Mr Morley can be classed as self-employed and is therefore not exposing itself to a national insurance risk.	Mr Morely contracts to provide services he is vat registered. He employs staff and runs a business invoicing the council for services.	This point is now cleared
I believe council would benefit from an annual list by employee of annual salaries and benefits - as signed by council. This could be cross referenced to a minute.	This would prove beyond doubt that amounts paid via the payroll are bonafide and council approved	On-going
Fixed Assets		
The fixed asset register was to hand, but this was just a simple list that showed assets at insurance valuation and did not agree to the 2014 annual return.	The asset register seen did not contain sufficient information in my opinion to describe the following particulars	Asset register now up to date. This point is now cleared
I remind council that whilst the register may show an insurance valuation the annual return can only show assets at historic cost or proxy cost and the only time this value changes year on year is on disposal of an asset or additions to fixed assets.	<ol style="list-style-type: none"> 1. Description and location of asset 2. Current condition 3. Historic cost 4. Replacement cost 5. Insurance valuation 6. Person responsible for the asset 7. Last date physically checked (and by whom) 	
Bank Reconciliation		
I noted that this is not signed off by the preparer or anyone who may have reviewed it.		Council is signing off bank reconciliations and statements in accordance with financial regulations. This point is now cleared

Overview of Council

	Work Task	Schedule Ref	Notes/Results
Terms of Engagement			
1	Review terms of engagement letter and confirm appropriate to this year		New Engagement letter issued for 2015 year end
2	Confirm that the professional Independence and competence questionnaire has been completed and agreed with the client	1.2	Yes – confirmed
3	Complete Budget	1.3	Completed & Agreed with Client
4	Complete Timetable	1.4	Completed & Agreed with Client
Planning Notes – Understanding the Town & Parish Council			
	Number of electors and size of precept		19,758 (2013/14: 19,758) Precept £516k Grant £41k total £557k (2013/14: Precept £474K Grant £50k = Total £524k) Increase of circa £30k = <10%
	Key personnel		James Corrigan Clerk & RFO Lucy Clark – Support Services manager Ben King – Facilities Manager Oli Stanyard – Business Manager Liz Harvey – Finance Assistant
	Type of financial accounting in place i.e. Manual books, computerised system		RBS system – Omega James, Lucy and Liz have access
	Does the council carry out an annual risk assessment, and is it documented.		Yes
	Does the council have a good control environment (evidence of internal reviews and counter signing of cheques etc)		Yes
	Any significant changes since prior year (staff or procedures)		Yes – numerous staff changes
	Any there any matters arising from last year's audit and/or management letter		Internal auditor raised concerns see report – however in my opinion these are not significant and not an Indicator of Incorrect accounts. External auditor provided unqualified report but made mention of adding club house as a fixed asset and restating the comparative figures on the annual return when completing the 2014/15 AR
	Matters arising from discussions with council, including whether there is any evidence of fraud or material misstatement.		Council would like a detailed review and consideration of prior IA reports

	Key high risk or expected problem areas,		None

Professional Independence and Competence Questionnaire

The internal audit function must be sufficiently independent from the management of financial controls and procedures of the council which are the subject of review. The person or persons carrying out internal audit must be competent to carry out the role in a way that meets the business needs of the council.

There are two key principles, which all local councils must follow in setting up their internal audit function, regardless of how procured: **independence and competence**.

INDEPENDENCE	
Do you have any specific reliance on the fee to be earned from this assignment	No
Overdue fees	
Does the client/group of clients owe the firm any money which exceeds our normal credit terms?	No
Litigation	
Is there any actual or anticipated litigation between us and the client in relation to fees, audit work or other work?	No
Associated firms	
Are you or your staff associated with any other practice or organisation which has had any dealings with the client council?	No
Family or other personal relationships	
Do you or any of your staff have personal or family connections with the council or its officers?	No
Mutual business interest	
Do you or any of your staff have any mutual business interests with the client or with an officer or employee of the client?	No
Financial involvement	
Do you or your staff, or anyone closely related to you or any of your staff, have any financial involvement in the client in respect of the following:	
Any beneficial interest in shares or other investments?	No
Any loans or guarantees?	No
Goods and services: hospitality	
Have you or any of your staff accepted materials, goods or services on favourable terms or received undue hospitality from the council?	No
Ex-partners or senior staff	
Has any senior officer of the council been a partner or senior employee of the practice?	No
Is the partner or any senior employee on the audit team in negotiations to join the client?	No
Long association	
Have you been acting for more than 10 years? If yes, then consider rotation/engagement quality review. 1 st Year of auditing	No
Provision of other services	
Do we provide any of the following services to the client:-	
Accounting services, book-keeping or payroll services	No
Staff secondments	No
IT services where we are involved in the design, provision or implementation of systems	No
Specialist valuations which are included in the accounts	No
Tax compliance work or tax planning	No

Corporate finance activities	No
Any advocacy services e.g. Tax commissioner hearings	No
Any services relating to the management of the council	No
Any other services that may cause a threat to the firm's objectivity or independence	No
Where any of the above have been answered 'yes', then specify below what safeguards are proposed to maintain integrity and independence:-	
Competence	
Consider the following matters prior to deciding to accept appointment/re-appointment as auditors:	
Are there any particular challenges and risks associated with this client?	No
Do we have sufficient expertise available to undertake this audit engagement?	Yes
Are there sufficient resources available to undertake this audit engagement?	Yes
Having regard to the safeguards identified, I am satisfied that we are independent and competent to perform this audit.	

Budget

		Hours
Planning & Systems Work	Interim Visit	14
File Review and reporting	Interim Visit	1
Financial Procedures	Final Visit	7.5
File review	Final Visit	1
Total Budget Hours		23.5
Hourly Rate		£50
Time Cost		£1,175
Other costs	Mileage	£100
Total Budgeted Cost		£1,275
Total Budgeted Fee		£1,275

Timetable

February 2015	Planning and Interim Audit work
May 2015	Final Audit work
May 2015	Issue Audit Report & Letter

Systems Notes

Seaford Town Council is located in the heart of the town in its own self-contained offices, which comprise a suite of rooms, kitchen and toilet facilities and a meeting room. These are rented from the police station below.

The offices are open daily from 9.00 am to 5pm Monday to Thursday – 4.30 on a Friday.

Expenditure:

General Overhead

Purchase orders will be raised for the majority all new expenditure items except utilities. PO book has to be requested from a manager and the populated PO signed and approved by a manager. The manager is responsible for ensuring at this stage that sufficient funds are available within a budget head to make payment. Budgets are allowed to overspend so that true expenditure profile is known. PO is filed in the live folder in readiness for matching to invoice. POS are emailed to the supplier.

Quotes are obtained depending on the expense type and amount, for those amounts over £5,000 three quotes are obtained. However, if deemed appropriate or significant a quote will be obtained even if below the £5k limit. Public tender is £25k. The Clerk has a pre-authorised limit of £5000.00 for emergencies

Invoices are passed to the finance assistant, and a blue authorisation slip is attached, together with PO. The fields are then populated as appropriate (NL, Date etc). POS are raised retrospectively if necessary and signed off properly.

Invoices etc passed to finance officer who verifies details and populates appropriate filed on blue slip. Finance officer does not complete initial details. This demonstrates hierarchical review. Goods and services are checked in where possible documentary evidence is taken to prove receipt or completion – this will be attached to PO where applicable.

Once checked and signed off – passed back to finance assistant for posting onto RBS – [processing completed weekly] and proposed invoices for payment list printed from system, this is passed to clerk along with bundle of invoices for verification and approval of payment. Councillors invited to attend to sign blue slip as authorised for payment.

Authorised bundle of invoices returned to finance assistant for finalisation on RBS. This triggers payment. Invoices file in RBS audit trail number order.

Proposed payments list showing authorisation and RBS bank list showing physical payments filed together in payments folder.

Cashbook Payments

Mayoral grants, grants, petty cash, pension, paye – these won't necessarily have a purchase order or invoice – a pink slip will be populated in the same manner as the blue slip above. The pink slip is authorised by councillors and clerk before any entry is made to RBS. As entries on RBS will trigger payment.

Debit Card

Oil [Business Manager at Golf Club], James [Clerk] and Ben [Facilities Manager]. Each card has a limit of £1,000 per day.

User completes a PO prior to use and a white authorisation slip attached and populated as appropriate. This sent to accounts department and filed in a folder awaiting matching with bank entry when bank is reconciled [weekly] Authorisation is made after payment as above with cashbook payments. Entry posted to RBS when completing the bank rec.

Direct Debits: - Used for utilities

Petty Cash:

There is a £500 float on petty cash which is kept in a locked draw with spreadsheet to monitor use. Small office incidentals – cash receipts paid into petty – Banked every 7 days. Higher amounts from tin banked immediately.

Receipt book used to denote customer and type.

General Controls

The council has good general controls

Locked Offices

Locked filing cabinets

F&GP meets 4 x per annum

Hierarchical review

Passwords on computers (renewed regularly)

Bank reconciliation is checked & signed of monthly

Report against budget at each PC meeting

External PC back up – daily

Income

Precept 50%

Grants 8%

Golf club – green fees and tickets 25%

Rental income 5%

National Airspace at golf club

Room hire at council offices

Martello fields – rental – fair bonfire, car boots

Salts recreation ground [rugby, scouts]

The base – music hall hire

Crypt – Hall hire

The crouch – bowling and football

Old Town hall

Hearders House

Concessions 6%

Ice cream Van 3 of

Kiosk 2 of

Café [salts]

Beach huts 60 of 48 ground rent 12 owned <5%

Filming at nature reserve <5%

Allotments – allotment society <5%

Invoices raised for all fees even if a receipted invoices. RBS used. Finance assistant raises invoices – and posts receipt and deals with receipt. Income received by cheque and cash and occasionally bacs, and PDQ. Finance officer reviews aged debts and postings to sales ledger on a monthly basis.

Hire fees are set in advance by the council annually.

Cash is banked on a weekly basis – the cash goes in the tin in a locked draw. Significant amounts of cash are banked daily.

Staff

There are personnel files on all members of staff retained by clerk in locked draw

Annual appraisals

References taken and retained

There is a hierarchical management structure

No councillor allowances

Contracts of employment

Council meetings

F&GP – 5 times a year

Planning – 3 weekly

Golf – 5 times a year

Full council – 6 times a year

Community services – 5 times a year.

Inherent Risk Assessment

Based on the above findings and discussions with council it is my opinion that the inherent risk within the systems of the council is categorised as follows

Work Task	Notes	
Are standing orders and financial regulations regularly reviewed	Yes	Low Risk
Is council following its written Financial regulations & standing orders	Yes – no issues in the past	Low Risk
Does the council have risk assessments in place and are these reviewed at least annually	Yes	Low Risk
Does the council have a committee or working party responsible for internal checking	Yes – audit sub committee	Low Risk
Is there evidence of hierarchical review (counter signing bank rec, invoices etc)	Yes	Low Risk
Is there regular reporting against budget?	Yes	Low Risk
Are books and records maintained on a regular basis	Yes	Low Risk
Is the clerk under time pressure	No	Low Risk
Are there complicated transactions?	No	Low Risk
Any changes to key staff	None	Low Risk
Any changes in systems or procedures	None	Low Risk
Is all info on site and to hand?	Yes	Low Risk
Any problems in the past	None	Low Risk
Are there any other factors to consider?	No	Low Risk

Conclusion & Opinion

The systems policies and procedure are robust and are fit for purpose.

Specific Audit Plan

Audit Area Section 4 Annual Return	Notes	Risk of error or misstatement	Tests	Ref
Appropriate books of account have been kept properly throughout the year.	RBS package in place, limited and uncomplicated transactions	Low	Review transactions in cashbook make verbal enquiries. Test arithmetic.	A
The council's financial regulations have been met, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	Good easy to follow system with up to date FR and SO	Low	Review invoices and reconcile to cash book in detail. Review minutes and cheque books for authorisations	B
The council assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	Risk assessment policy written risk assessments carried out	Low	Review and comment	C
The annual precept requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate	RBS budget – reported on every month	Low	Review minutes for evidence of council discussion of the same	D
Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	Simple income stream – no complicated areas	Low	Test to precept application and other misc receipts.	E
Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	Simple Petty cash book and tin system	Low	Review and comment	F
Salaries to employees and allowances to members were paid in accordance with council approvals, and PAYE and NI requirements were properly applied.	Payroll processed by external firm	Low	Test rates and hours are authorised Test net wages to payments due	G
Asset and investments registers were complete and accurate and properly maintained.	Fixed asset register in place	Low	Review insurance schedule and cashbook for missing items off the register	H
Periodic and year-end bank account	Regular reconciliations	Low	Test Year End reconciliation in detail	I

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reconciliations were properly carried out.				
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, were supported by an adequate audit trail from underlying records, and where appropriate debtors and creditors were properly recorded.	Income and expenditure basis – RBS used as consultants to process year end material for EA	Low	Test audit trail sufficient for electors rights Review supporting information and comment	J
Trust funds (including charitable) The council met its responsibilities as a trustee.	None	Low	Nothing to test	K

Audit Findings

(A) Proper Bookkeeping

Objective	To confirm that appropriate books of account have been properly kept throughout the year
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The basic record of receipts and payments is always the starting point of an accounting system; the majority of internal controls will work back to that original record. It is essential that the system requires that the **basic cash book is kept up to date** and **balances are regularly verified against a bank statement** or the actual cash in the petty cash tin. This record will also **agree with the supporting vouchers**, invoices or receipts. Even though the arithmetic may be automatic on a computer based system it is necessary to **check that the additions and balancing are correct**. The level of checking will depend on who does what and with what frequency. Where there is a **computer based system**, the reliability of information reported by the system depends on the quality and accuracy of data input, and how it is then processed, and **so tests of the integrity of data input and processing should be considered**. A councillor or member of staff may do the checking or verification; internal audit will test that the checking verification within the system has been undertaken.

Test		Comments / Conclusions / Points Forward
1	Using the previous year's annual return agree the current year's brought forward balances in the cash book.	Using to 2014 annual return I can confirm the b/wd balances in the cash book agree to the closing balances. Preliminary review showed no unusual amounts or adjustments.
2	Review the nominal ledger/cashbook for large and unusual entries and agree to supporting documentation	Council uses RBS system, all entries laid out in clear and logical manner with references and cross references as appropriate.
3	Verify arithmetic by casting a sample of the cash book, if this is maintained electronically check one month only	Tested the January 2015 bank reconciliation in detail – this was cast correctly by the auditor and there is evidence of monthly reconciliations in place.
4	Is the cashbook maintained and up to date	Weekly at least – bank reconciliation to January 2015 evidenced.
5	Is the cashbook regularly balanced	Trial balance is balanced as at today's date.
6	Is the data input by the RFO checked internally	Yes there is hierarchical review and sub committee review

OVERALL CONCLUSION (Subject to points carried forward in final notes)

Satisfactory – The nominal ledger balances are brought forward correctly and the postings to the nominal accounts are properly made. The books of account are up to date and balanced. Use of RBS is appropriate for a council of this size and it is being used in the proper manner.

Loan to Golf Club Individual for £25k noted on trial balance – IA to see evidence and power to make this loan

(B) Financial Regulations, Standing Orders & Payment Controls

Objective	To confirm The council's financial regulations have been met, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.
------------------	---

The first step in establishing a financial system is to identify the general rules applicable at council or committee meetings and in carrying out the council's business. The Standing Orders, Financial Regulations and other internal instructions do this. **Internal audit should have a copy of the current Standing Orders, Financial Regulations and any internal instructions.** Internal audit's report to the council will include any recommendations for improvement in these documents arising as a result of their work during the year. The level of checking will depend on the content of the Standing Orders and Financial Regulations. The amount of work may well vary, and more extensive testing of compliance may be needed from time to time, but as a minimum, having established whether the **council has within the year reviewed its Standing Orders and Financial Regulations** for continued relevance, internal audit will test.

In purchase order procedures:

- that the **correct number of estimates, quotes or full tenders** depending on estimated value of contract **have been obtained** (Standing Orders will state the value at which tenders are required; Financial Regulations or Standing Orders will show the value where estimates or quotes only are required);
- that **proper purchase authority by council, a committee or officers** (under clear delegated powers) **is in place**; and
- that a **proper legal power has been identified** for the expenditure.

In purchase payments:

- that the supporting paperwork confirms that there is a **fully approved invoice and authorisation for payment**; and
- that **VAT is identified** appropriately for reclaim.

In most councils these checks can be limited to a sample of transactions selected at random, plus those which are large or unusual, such as each payment for a value in excess of £1,000, or some other figure appropriate to the level of activity of the council. The aim is for **internal audit to check that the systems put in place by management are working and are appropriate.**

Standing Orders and Financial Regulations may well repeat the statutory requirement to maintain 'a separate account' of expenditure and income under Local Government Act 1972 section 137 and Local Government Act 1986 section 5. **Internal audit should check annually that such an analysis is kept and that the cash limit in section 137 is not exceeded.** Internal audit may scrutinise the resulting list of expenditure and should consider whether the power is being properly used but would not check through for the correct analysis of every item.

Internal audit should also check that **payments of interest and principal** in respect of loans (and investments if any are held) are **in accordance with an agreed schedule.**

Test		Comments / Conclusions / Points Forward
1	Has the council formally adopted standing orders and financial regulations?	Copy given to IA on arrival. These was reviewed and commented upon. Financial regulations and standing orders have been substantially updated in the council year.
2	Has a Responsible finance officer been appointed with specific duties?	Yes
3	Have Items or services above the de minimus amount been competitively purchased?	Yes

4	<p>Are payments in the cashbook supported by invoices, authorised and minuted?</p> <p>Test a random sample of items to verify that internal controls are operating as described:-</p> <p>Purchase order procedures:</p> <ul style="list-style-type: none"> • that the correct number of estimates, quotes or full tenders depending on estimated value of contract have been obtained • that proper purchase authority by council, a committee or officers (under clear delegated powers) is in place; and • that a proper legal power has been identified for the expenditure. <p>Purchase payments:</p> <ul style="list-style-type: none"> • that the supporting paperwork confirms that there is a fully approved invoice • and authorisation for payment; and that VAT is identified appropriately for reclaim 	<p>Tested 7 Budgetary Control Budget overspends are in evidence and Fr's allow this with prior RFO approval. However there is limited evidence to show this approval being documented and referred to in the minutes. Council needs to ensure that these considerations are documented in the minutes to show that budgets are not just routinely overspent, that there are considerations of the regulations in place.</p> <p>Tested 9 Banking Arrangements. No regulation in place regarding production and authorisation of regular bank reconciliations.</p> <p>Whilst payments and receipts schedules are referred to in the minutes they are not explicit enough to prove beyond reasonable doubt that the schedule in the file was that taken to council. I would recommend the minute description be improved along the lines of - to show payments totalling "£" and receipts totalling "£" per the attached schedule "####" were reviewed and approved.</p> <p>There are no regulations to detail the making of bacs payments</p> <p>There are no regulations to cover the use of the debit card. And controls over monitoring the spend are a little loose – insofar as each card holder can spend up to £1k per day and its only when the bank reconciliation is performed that the spend is reconciled to internal documentation.</p> <p>Tested 10 Payment for goods and services Regulations state cash is not to be paid into petty cash, rather banked – this is not happening in practice.</p> <p>Tested 12 – Income and external funding It is clear that invoices are not always raised for income items i.e golf club annual subscriptions paid by DD have an invoice raised, but those that pay in full do not.</p> <p>There are few controls in place at council level regarding the receipt and verification of the golf club income – I will be attending site again to test this in more detail.</p> <p>Council has at the final audit stage improved its systems and documentation and the IA is able to confirm that the procedures of payment authorisation and physical payment are entirely fit for purpose and regulations are now being followed.</p>
5	Has VAT on payments been identified, recorded and reclaimed?	Yes RBS keeps log of VAT transactions
6	Is s137 expenditure separately recorded and within statutory limits?	Yes
7	Note down if council is registered for VAT or if they use the annual reclaim method	Yes registered for VAT
8	Review VAT returns for supporting	VAT returns contain sufficient detail to trace back to

	documentation and verify a sample of transactions to <ul style="list-style-type: none"> • Invoices • Other third party evidence • Correct rate of VAT • Correct treatment of VAT 	Individual transactions
9	Review bank account for payments or receipts of VAT	Agreed
10	Reconcile VAT returns to cash book	Reconcile at the year end
11	Ensure Returns are made on a prompt basis	Yes - quarterly

OVERALL CONCLUSION (Subject to points carried forward in final notes)

Satisfactory – following the update of the financial regulations councils procedures are robust and fit for purpose.

(C) Risk Management

Objective	To confirm the council assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.
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The greatest risk facing a local authority is not being able to deliver the activity or services expected of the council. The council is likely to be managing many of those risks when it **reviews its insurance** and its systems. **The minutes are an essential record of such reviews. Budget setting and insurance review are annual activities;** the review of systems may be less frequent.

It is suggested that **systems should be reviewed** in some detail, unless triggered by external or internal audit reports, or change in risk, at least **every four years** or **on the change of Clerk/RFO**. This might be more appropriate for larger councils on a cyclical basis.

Minutes should be checked by internal audit for any suggestion of unusual activity and evidence that risks are being identified and managed.

Test		Comments /Conclusions /Points Forward
1	Does a review of the minutes identify any unusual financial activity?	No
2	Do minutes record the council carrying out an annual risk assessment?	Yes – IA has reviewed these
3	Is insurance cover appropriate and adequate?	PC Is Insured by Zurich. The assets are listed and the values are comparable to the FAR. However there may be issue with the value of the assets shown on the AR these may be insurance value and not cost or proxy cost
4	Are internal financial controls documented and regularly reviewed?	Controls within the PC are tightly monitored and these would not necessarily be of any additional benefit
5	Review financial & Other risk assessment and ensure up to date, note down any significant risks facing the council	Council reviews all risk assessments and other critical systems on a rolling basis and as and when required e.g. There is a comprehensive file of assessments and background information with appropriate action planes in place
6	Document retention & Data Back up	Council has no formal process but is aware of LTN40 Digital information backed up daily off site by virtue that information is kept on East Sussex county council servers. New contract and SLA being negotiated 20/02/2015

OVERALL CONCLUSION (subject to points carried forward in final notes)

Satisfactory – The council has a positive attitude to risk assessment and documents the assessments and reviews in a logical manner.

(D) Budgetary Controls

Objective	To confirm the annual precept requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.
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Internal audit will not check the budget but will verify that a budget has been properly prepared by the council and adopted in setting the precept. The regular reporting of expenditure, and variances from budget, is an important part of the proper control of public money. **Internal audit will expect to see the regular reports to council and the variance analysis.** That variance analysis and the decisions of council or committee taken as a result may suggest areas for additional analysis by internal audit. Part of budgetary control is to ensure **adequate but not excessive reserves** or balances. **Progress against budgets should be regularly monitored.** It is particularly helpful when determining the likely precept that will be required for the following year. **Internal audit will be keen to establish that this has taken place.**

Test		Comments / Conclusions / Points Forward
1	Has the council prepared an annual budget in support of its precept?	Yes this was prepared in the proper time period last year.
2	Note how client prepares budget	Zero based approach
3	Is actual expenditure against the budget regularly reported to the council?	Every council meeting. IA has seen evidence in minutes to support this.
4	Are there any significant unexplained variances from budget?	There are variances to budget and current financial regulations allow this with prior RFO approval – although as noted above no evidence of this seen.
5	Review council's reserves and reserves policies and make a note of how many months cover they have and whether this is sufficient for this particular council	<p>Earmarked reserves fully listed and explainable.</p> <p>Earmarked reserves are circa £210k and general reserves are £64k</p> <p>Rule of thumb general reserves are circa 50% of precept or 2/3rds General expenditure. This would equate to c. £250k to 500k</p> <p>The 2015/16 budget shows potential surplus of £20k described as contingency.</p> <p>I am concerned that general reserves are far too low and that any deviation from budget or significant one off expenditures could put the council into financial distress and the need to close earmarked reserves.</p> <p>Council must continue to produce detailed monthly budget reports to monitor this situation.</p>

OVERALL CONCLUSION (subject to points carried forward in final notes)

Satisfactory – The council has a good system of budgeting and monitors these on a monthly basis.
 Little evidence seen of prior RFO approval of budget overspends

(E) Income Controls

Objective	To confirm expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.
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Internal audit will look for evidence that the precept and grant income is properly and promptly received. In value this is usually the largest item of income. **Internal audit is more likely to focus on other income particularly where it is unusual or cash-based.** Cash income brings higher risks, in turn requiring greater control by ticket issues, receipt issues, segregation of duties of the cashier and the invoice-raising clerk. **The need for greater control implies a need for internal audit to verify the operation of all checks and balances.**

If the council has let property or holds investments, then the council should have established a system to ensure regular income collection; a diary of expected dates of income etc. **Internal audit will look for evidence of such activity and any necessary progress or invoice chasing.**

If the income is from quoted investments there is a clear risk to be addressed in terms of identifying the investment policy to be followed, controls over who can initiate a change of investment and an awareness of the investment risks being accepted.

Test		Comments /Conclusions /Points Forward
1	Is income properly recorded and promptly banked?	Precept and grant received by bacs properly recorded in cashbook and annual return. PWLB loan receipt verified as received IA has seen evidence of prompt banking and control accounts and control sheets and a readings from the till - agreeing to physical banking.
2	Does the precept recorded agree to the Council Tax authority's notification?	Yes
3	Are security controls over cash and near-cash adequate and effective?	There are significant cash receipts controls in terms of banking what is being reported are working Absence of internal verification of cash receipts either by statistical analysis Or spot checking
4	Is VAT correctly applied at the correct rates	Council registered for VAT and applies Vat as applicable. Some of the busily ins are opted to tax and Vat is charged on those.
5	Is there income from sale of investments or investment income	No

OVERALL CONCLUSION (subject to points carried forward in final notes)

Satisfactory – The Income process is working properly. However I would recommend that council consider the controls in place over cash collection to ensure they are robust and that cash collection is per council expectation.

(F) Petty Cash Procedure

Objective	To confirm Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.
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Internal audit will be looking to see that there is an established system in place rather than ad hoc reimbursement. If the clerk is reimbursed for all small cost expenses or there is a separate cash float, a regular payment must be made to keep up to date. **Internal audit would be looking to see that reimbursement is regular and evidence that on occasions an independent person has physically counted the cash balance and checked to be in agreement with the up-to-date record.** The council should have a system for the regular approval of petty cash expenditure.

Test		Comments/Conclusions
1	Is all petty cash spent recorded and supported by VAT invoices/receipts?	Yes
2	Is petty cash expenditure reported to each council meeting?	Yes
3	Is petty cash reimbursement carried out regularly?	Yes
4	Review petty cash records for unusual amounts	Simple cash book – no unusual amounts
5	Test count the petty cash and agree to accounting records at today's date if not conducted at the year end.	Agreed – circa £110 at audit date
6	Select a sample of petty cash payments and receipts and agree to supporting documentation, verifying <ul style="list-style-type: none"> • Amounts • Authorisations • VAT analysis. 	Easy to follow through to receipt

OVERALL CONCLUSION (subject to points carried forward in final notes)

Satisfactory – petty cash properly accounted and recorded

(G) Payroll Controls

Objective	To confirm Salaries to employees and allowances to members were paid in accordance with council approvals, and PAYE and NI requirements were properly applied.
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Internal audit will be seeking reassurance that the system is delivering the correct payments for wages and salaries and that PAYE/NIC is correctly deducted from the gross pay and paid to HM Revenue and Customs. Historically, one of the greatest areas of risk for local councils has been the improper payment of wages and salaries, together with the lack of proper deduction of income tax and national insurance contributions.

There are some simple tests to establish whether a person is employed by a local authority or can be regarded as a contractor. **The clerk is always regarded as an employee – as an ‘office holder’.** As an employer, the council must operate PAYE/NIC. If correct deduction for tax or national insurance is not made by the employer, HM Revenue and Customs has the right to seek the lost tax and contributions from the employer as if the payments made were after deduction of the appropriate amounts (i.e. the amount sought is ‘grossed up’). There may also be a liability for interest and penalties that can increase the sum significantly. The clerk, even at the smallest of councils, will need to be able to produce evidence that the correct tax treatment of salary has been arranged with HM Revenue and Customs. HM Revenue and Customs often seek to avoid setting up a PAYE scheme for a single employee whenever possible, so will seek to ‘code out’ any parish council salary through other income, pension scheme or by direct assessment. The council should have an up to date letter from HM Revenue and Customs (addressed to the Council) confirming that arrangements to their satisfaction have been made for the particular employee. Internal audit may verify that evidence each year as part of the annual statement forming part of the annual return.

Changes to contracts of employment (whether annual salary change, or other) require formal agreement by the council as well as being evidenced by a written statement to the employee. The council should record evidence of approved changes in employment contracts in employee records. **Internal audit should check that this evidence is in place and agree sums paid to those sums shown as payable.** The purpose of specifically investigating the PAYE/NIC system recognises the risks inherent in these items, either through fraud or error, and the risk of significant management time and penalties in making corrections if errors arise.

Test		Comments/Conclusions
1	Do all employees have contracts of employment with clear terms and conditions?	Yes
2	Do salaries paid agree with those approved by the council?	No Allowances are paid. Finance committee approves changes to payroll. IA has seen documentary signed evidence of the same. I believe council would benefit from an annual list by employee of annual salaries and benefits – as signed by council. This could be cross referenced to a minute
3	Are other payments to employees reasonable and approved by the council?	Yes – generally for mileage – forms part of the normal routine of payment authorisations. IA seen evidence of approved expense claim.
4	Have PAYE/NIC been properly operated by the council as an employer?	Yes this is calculated and paid on a monthly basis.
5	Check a sample of payroll deductions. Verifying calculation of PAYE & NIC	Using P60s – tested deductions for 5 of employees including clerk and RFO – no errors

6	Check employee existence by physical verification or by reference to documentation (e.g. personnel files, coding notices etc).	Employees are bonafide.
7	Check payroll is signed by a responsible official.	Payroll signed off by clerk and payment authorised by council. Council maintains a list of payments due and made.
8	Test check net wages & PAYE per the cash book to the payroll	Nominal ledger shows where applicable payments of wages, pension and NI
9	Review cash book for unusual payments not put through the PAYE/NI system (e.g. casual labour, round sums, private bills etc).	No unusual amounts to report.

OVERALL CONCLUSION (subject to points carried forward in final notes)

Satisfactory – salaries and processing of salaries are correct. There are no errors.

(H) Asset Control

Objective	To confirm asset and investments registers were complete and accurate and properly maintained.
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The Council is required to maintain an asset and investment register. In the smallest councils, this may only be a note produced for members and local electors. **Internal audit will be interested in seeing that there is evidence that the continuing existence of owned and managed assets is checked on a regular basis.** In a larger council the register may be hand written, typed or computer produced; the essence is the same in that the system should be verified on a regular basis. This verification **should include confirmation that insurance cover is adequate and sufficient.** If investments are held, the asset register will be a more active record; it should include details of cost, values, and expected income that can be checked against the actual income. Dates and references to minutes of the members' review of the investments against the investment policy might also be included.

Test		Comments/Conclusions
1	Does the council maintain a register of all material assets owned or in its care?	<p>The council has a summary fixed asset register. It was clear from a comment made by the external auditor last year that some of the construction costs of the new pavilion had not been shown although expensed and showing in box 6 of the annual return.</p> <p>The register has been completely revised and additional columns added to make this a working document.</p> <p>All assets are now included, and 2014 AR will show as restated.</p>
2	Are the assets and Investments registers up to date?	<p>Yes</p> <p>There are two loans detailed - sea haven FM £4255 and Morley £25,000</p> <p>Ongoing IA request for council to confirm terms and repayments etc. Seahaven FM repaying my monthly SO.</p>
3	Do asset insurance valuations agree with those in the asset register?	Yes – easy to identify and reconcile assets per register to insurance schedule.
4	Obtain details of additions and select items to test to invoice or other supporting documentation, having regard for VAT element	<p>There have been both additions and disposals in year. Council has a summary schedule that shows the movement from one year to the next as supported by detailed working papers and schedules.</p> <p>I was able reconcile the additions shown on the register to the RBS annual return workings for payments in the year - capital additions.</p>
5	Conduct physical verification of selected assets to make sure that they are in regular use and check to fixed asset register	Sample of fixed asset additions were tested to the register – no missing assets
6	Check title for properties to documents of title and land registry and obtain details of any charges (NB: this may require confirmation from	Council owns building and land where applicable.

	third parties)	
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OVERALL CONCLUSION (subject to points carried forward in final notes)

Satisfactory – asset registers maintained properly in accordance with regulations. Council reminded to keep these up to date and use councillor lead working parties where possible to physically inspect assets annually.

(I) Bank Reconciliation

Objective	To confirm Periodic and year-end bank account reconciliations were properly carried out.
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In most councils, the bulk of the financial records will be concerned with a current account and a form of deposit account at a bank or building society. A regular feature of the financial system will be the reconciliation of the balances shown on the statements with those calculated in the council's financial records. **It is strongly recommended that on receipt of a bank statement, there should be a reconciliation of the appropriate cash book record. Internal audit will wish to see that this has been done, but should not undertake the reconciliation unless it requires re-performance. It may be appropriate for the year end balances and the reconciliation to be checked in detail.**

The basic cash book record must not be written up from the bank statements. That approach does not provide any form of control. The cash book record is written up from the council's records: cheque counterfoils and the paying-in books, together with the known direct payments and credits. It is the cash book record that is checked regularly against the bank statements to provide control.

The bank reconciliation should include a note of the historic cost of current investments held by the council, if any, so that this can also be monitored to ensure that these funds are performing in the way planned by the council and also so that the council can have, each time this is reviewed, as complete a picture as possible of its liquidity and available funds.

As part of internal control, a member may be appointed to review the bank reconciliation in detail and to evidence that review by signing the reconciliation form and the bank statements.

	Test	Comments/Conclusions
1	Is there a bank reconciliation for each account?	Yes
2	Is the bank reconciliation carried out regularly and in a timely fashion?	Yes – monthly IA has seen evidence of monthly reconciliations
3	Are there any unexplained balancing entries in any reconciliation?	None.
4	Is the reconciliation signed off by a member	Yes – signed off council monthly
5	Test check the year end reconciliation in detail	No errors – March 2015 reconciliation checked by IA
6	Prepare or obtain a schedule of investments showing all movements in the year and agree opening balances.	N/A
7	Test check value of listed investments at year end for disclosure in financial statements.	N/A
8	Test purchases and sales with agreements, contract notes and minutes	N/A
9	Is the value of investments held summarised on the bank reconciliation?	N/A
10	Check income has been received on all income yielding investments on a consistent basis and ensure tax has been correctly accounted for.	N/A

OVERALL CONCLUSION (subject to points carried forward in final notes)

Satisfactory – bank reconciliations are carried out and reviewed properly.

(J) Year – End Procedures

Objective	To confirm 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, were supported by an adequate audit trail from underlying records, and where appropriate debtors and creditors were properly recorded.
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It is the duty of the council and the RFO to produce the year-end accounting statements. **Internal audit will be looking to see that the appropriate accounting basis is used, that the figures can be followed through on working papers and adjustments, transfers, contra entries etc. are fully explained and justified.** Internal audit would not be expected to check all figures but will probably verify a small sample and the totals.

Councils accounting on an Income and Expenditure basis will have a system in place for identifying outstanding amounts (receivable and payable) and then for deciding on their materiality for inclusion in the accounting statements. **Internal audit will scrutinise the lists of creditors and other balances to ensure that the system is working adequately and that the RFO has correctly identified transactions in the one year that may in whole or part relate to another.**

Test		Comments/Conclusions
1	Are year-end accounts prepared on the correct accounting basis (Receipts and Payments or Income and Expenditure)?	AR completed correctly and casts correctly. Income & Expenditure basis used. RBS used to run year end on behalf of council
2	Do accounts agree with the cashbook?	Yes – accounts verified to annual return summary.
3	Is there an audit trail from underlying financial records to the accounts?	Yes – as noted above
4	Where appropriate, have debtors and creditors been properly recorded?	Yes
5	Has the Annual governance statement been signed off	No – will be taken to council in May
6	Has the annual return been completed in full	Partial – as above
7	Has the council got a system in place for reviewing the effectiveness of internal controls	Yes – Audit sub committee

OVERALL CONCLUSION (subject to points carried forward in final notes)

Satisfactory – accounts properly prepared.

(K) Trust funds (including charitable)

Objective	To confirm the council has met its responsibilities as a trustee
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Test		Comments/ Conclusions
1	Is the council a sole trustee and is it responsible for managing trust fund assets	
2	Note down names of trusts council is a trustee of	
3	As sole trustee has the council properly carried out its duties in respect of financial reporting and or audit.	
4	Carry out any other tasks deemed necessary	

OVERALL CONCLUSION - (subject to points carried forward in final notes)

No trusts

Actions in response to internal Audit report dated 31st March 2015		
Item	Issue highlighted	Action taken
Loan of £25,000 to Golf Pro business	Unlawful due to failures to have in place systems to adopt committee minutes by Council	The Town Clerk has previously taken a report to Council retrospectively adopting all committee decision taken beyond delegated powers on the 21 August 2014.
	When exactly is the repayment to start ? How much is to be repaid per year?	The loan agreement has been located and the funds are due commence repayment not more than 36 months after their new clubhouse opens (9/2/2015) and to be paid in full within 60 months
	What is to happen on default?	There is a mechanism to take legal action for the outstanding loan and to recover costs if the loan defaults
	On what grounds does the Council consider this to be a good use of public funds?	It is difficult to answer this now from the evidence available
	What legal power did the Council use as there is no record of any ?	Whilst there is no legal power quoted and there is no record of any consideration of whether or not the loan could be legal it could be argued that it was granted under S 111 Local Government Act 1972.
Financial Regulations	No Issues highlighted	These are new Regulations adopted by the Council on the 9th April 2015 after the previous ones were highlighted as inadequate.
Risk Management and Insurance	No issues Highlighted	
Budget and Precept	Concern at the level of General Reserves at £64,000 should be between £250,000 - £500,000	A report has been presented to Town Council on the 25/6/2015 highlighting this issue, as well as some pending extra unavoidable costs. Recommending some actions to look at addressing financial shortfalls.
Income and VAT	No issues highlighted	
Petty Cash	No issues highlighted	
Payroll	Suggested that a annual list of employees and their salaries should be approved by Council to "prove beyond doubt " salaries paid are bona fide.	The new scheme of delegation has delegated this task to the Finance Committee. It has also been added to the annual planner as a task to do.
Assets and Investments	No issues highlighted	
Bank Reconciliations	No issues highlighted	Although it has recently been agreed by officers to make this system more robust by having the Chairman of The Finance Committee independently check the reconciliation
Year end accounts	No issues highlighted	



Seaford Town Council

Report 45/15

Agenda Item No:	6
Committee:	Finance & General Purposes
Date:	2 July 2015
Title:	Additional Debit Card for the Head Chef at Seaford Head Golf Club
By:	Lucy Clark
Purpose of Report:	To agree to the Support Services Manager requesting a further Debit Card for the Head Chef at Seaford Head Golf Club.

Recommendations

You are recommended:

- 1. To agree to the Support Services Manager requesting a further Debit Card for the Head Chef at Seaford Head Golf Club.**
-

1. Information

- 1.1** The Council gave permission to obtain Debit Cards for the Council at a Council Meeting held on 6 November 2014.
- 1.2** An additional Debit Card is now required for the Head Chef at Seaford Head Golf Club to allow for necessary daily purchases when the Business Manager is unavailable.
- 1.3** A maximum daily limit of £500 is suggested to be set for this card.
- 1.4** All debit card purchases will be in accordance with the Councils Debit Card policy and procedures as outlined in the Finance Regulations.
- 1.5** It is proposed to purchase a mini safe box to keep the card within the Chef's Office.
- 1.6** It is essential to have this additional card for the Head Chef as it is impractical to require the Business Manager to purchase all for items on a daily basis.

2. Financial Appraisal

2.1 There are no financial implications as a result of this report as apart from the mini safe at approximately £100, there will be no charges by our bank for use of the debit card.

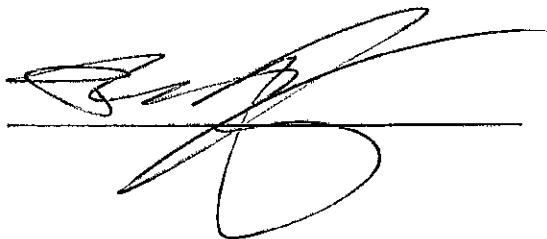
3. Contact Officer

3.1 The Contact Officer for this report is James Corrigan, Interim Town Clerk.

Support Services Manager



Town Clerk





Seaford Town Council

Report 46/15

Agenda Item No:	7
Committee:	Finance & General Purposes Committee
Date:	2nd July 2015
Title:	Grant Applications for 2015-16
By:	Lucy Clark, Support Services Manager
Purpose of Report:	To consider grant requests as detailed in Appendices A and B

Recommendations

You are recommended:

- 1. To consider grant requests as detailed in Appendices A and B**
-

1. Information

- 1.1** Following the adoption of the new Grants Policy by Full Council on 9th April 2015, this current Grants Scheme opened for applications on 6th May 2015.
- 1.2** The approved budget allocation for both small and large grants in 2015-16 has been set at £29,750.00. The maximum grant that can be awarded for large grants is £3,000 with the exception of two existing grant applicants that are exempt from the maximum grant limit.
- 1.3** Application forms were emailed to organisations that have previously applied to the Council for a grant and to other organisations that requested an application form.
- 1.4** The deadline for returning the completed forms to the Council with all of the information requested was noon on 12 June 2015.
- 1.5** Twenty seven completed small grant applications have been received requested a total of £10,090. One application was unable to provide accounts and constitution.
- 1.6** Following the Finance & General Purposes Working Group meeting held on 22 June 2015, it is recommended that a total amount of £6,950 is awarded for the small grants which are individually listed in Appendix A.
- 1.7** Nine completed large grant applications have been received requesting a total of £22,482.

- 1.8 Following the Finance & General Purposes Working Group meeting held on 22 June 2015, it is recommended that a total amount of £21,700 is awarded for the large grants which are individually listed in Appendix B.
- 1.9 It was also recommended that a condition of large grants include that recipients promote that the Town Council support their organisation and include the Seaford Town Council logo on their websites or where else possible.
- 1.10 Large grant applications received from Citizens Advice Bureau (CAB) and Community Transport for Lewes Area (CTLA) are the two exceptions as mentioned above with a limit of £5,000 for each.
- 1.11 In previous years, CAB and CTLA funding has been dealt with separately and were awarded their funds prior to the official grant process. This was so their funding was in place for 1 April to guarantee continuation of service. The service provision is dependent upon receiving financial support from this Council.
- 1.12 However, this year it was agreed that they should be included within the overall grant procedure to ensure fairness and equality throughout the process. Both CAB and CTLA have requested the same amounts that have been awarded in previous years.
- 1.13 Full applications and supporting documents have been placed in the Members' Room for consideration prior to the meeting.
- 1.14 Where organisations exist for the sole benefit and pleasure of their members or undertake activities which do not compliment the functions of the Council, Members should give careful consideration, given the limited funds available.

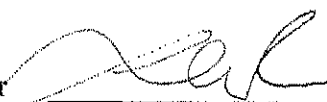
2. Financial Appraisal

The budget allocated for all grants is £29,750. The total amount of grants requested is £32,572.00. If the Committee agrees to the recommended awards, these would amount to £28,650 leaving a total of £1,100. This amount can be held within the budget line for utilisation at a later date should the requirement arise.

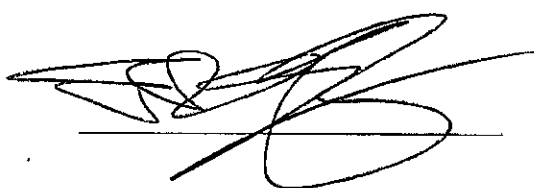
3. Contact Officer

The Contact Officer for this report is Lucy Clark, Support Services Manager.

Support Services Manager



Town Clerk



Name of Organisation	Constitution Y/N	Accounts Y/N	Purpose of Grant	Amount Requested 2015	Recommended Award for 2015
ABC Fund	Y	Y	Providing Xmas Food Hampers	£ 500.00	£ 100.00
Cuckmere Community Bus Ltd	Y	Y	Maintaining our service and funding Saturday services	£ 500.00	£ 500.00
Chyngton Methodist Church	Y	Y	Replace old Kitchen for new one	£ 500.00	£ -
Down Syndrome Development Trust & Cradle Hill School	Y	Y	Inclusion day project held at Cradle Hill School, Seaford	£ 150.00	£ 150.00
Downs 60 + Club	Y	Y	Replace kitchen / cooking equipment	£ 500.00	£ 200.00
East Blatchington Pond Conservation	Y	Y	To coppice the trees on the island & pebbles on the edge of the pond.	£ 200.00	£ 200.00
Family Focus Group	Y	Y	To fund lantern-making workshops for families and payment for an artist to be present.	£ 350.00	£ 200.00
Friends of the Old Brickfield	Y	Y	To fund the hire of a Wild Trek Trailer and a summer event in 2016	£ 400.00	£ 400.00
Inner Lights	Y	Y	Subsidising costs of transport to and from monthly meetings and outings	£ 200.00	£ 100.00
Kent, Surrey & Sussex Air Ambulance Fund	Y	Y	To buy protective flying suits for the crew	£ 250.00	£ 250.00

Name of Organisation	Constitution Y/N	Accounts Y/N	Purpose of Grant	Amount Requested 2015	Recommended Award for 2015
Mercread Youth Centre	Y	Y	Running, maintenance and improvement costs for facility	£ 500.00	£ 250.00
National Coastwatch Institution (Newhaven)	Y	Y	To help fund the running costs of equipment and the facilities	£ 500.00	£ 500.00
Newhaven & Lewes MENCAP	Y	Y	To help update wiring/plumbing in Riverside hall and redecorate hall internally.	£ 500.00	£ 250.00
Seaford & Bishopstone Neighbourhood Watch Association	Y	Y	Publication of our summer & winter newsletters in Seaford Scene for the benefit of all residents	£ 200.00	£ 150.00
Seaford Battery Service	N	N	To help pay annual rent to St James Trust	£300	-
Seaford Community Partnership	Y	Y	Liability insurance, annual subscription to companies house & public meetings	£ 500.00	£ 500.00
Seaford in Harmony	Y	Y	Workshops, materials, professional musicians, recording of projects	£ 500.00	£ 250.00
Seaford Live	Y	Y	To help hire premises for activities, insurance, web hosting & domain name	£ 500.00	£ 400.00
Seaford Museum & Heritage	Y	Y	Essential preparatory works connected to the improved access works	£ 500.00	£ 500.00
Seaford Music Society	Y	Y	To pay artist fees for 2015-2016 season	£ 100.00	£ 100.00
Seaford Netball Club	Y	Y	Junior programme for extra Saturday morning training and money to help at tournaments	£ 500.00	£ 300.00

Name of Organisation	Constitution Y/N	Accounts Y/N	Purpose of Grant	Amount Requested 2015	Recommended Award for 2015
Seaford Seniors' Forum	Y	Y	Towards public meetings, projects & initiatives	£ 500.00	£ 300.00
Seaford Silver Band	Y	Y	Need to urgently replace our Flat Base Tuba which is beyond repair.	£ 500.00	£ 500.00
Seaford Stroke & Caring Club Charity Trust	Y	Y	Find new speakers (3 or 4 a year)	£ 100.00	£ 100.00
Squadron Air Cadets 1218 (Newhaven)	Y	Y	To purchase polo shirts with logo for cadets to wear when at events	£ 100.00	£ 100.00
St James' Trust (Seaford)	Y	Y	To be able to fund Hard of hearing/battery service that is held twice a month.	£ 300.00	£ 300.00
The Base Committee	Y	Y	To sound proof the building to help acoustics	£ 440.00	£ 350.00
				£ 10,090.00	£ 6,950.00

Conditions:

Friends of the Old Brickfield The grant should be awarded with the condition that an invoice for the 2016 summer events is to be received prior to 1st April 2016.

Seaford & Bishopstone Neighbourhood Watch/Association The grant should be awarded with the condition that the Seaford Town Council Logo is printed on the newsletters.

Seaford Live The grant should be awarded with the condition that the Seaford Town Council Logo is used when advertising their event.

Name of Organisation	Constitution Y/N	Accounts Y/N	Purpose of Grant	Amount Requested 2015	Recommended Award
CAB	Y	Y	Overall running costs to provide a service with particular emphasis on Seaford	£ 5,086.00	£ 5,000.00
Community Transport for Lewes Area	Y	Y	Funding additional 2 days a week for dial a ride	£ 5,000.00	£ 5,000.00
Seaford Allotment & Leisure Garden Society	Y	Y	To improve rainwater collection and purchase a composting toilet to replace the chemical hire-a-100. Clear overgrowth adj to Vale Rd.	£ 2,000.00	£ 2,000.00
Seaford Bonfire Society	Y	Y	Provision of public safety requirements	£ 1,500.00	£ 1,500.00
Seaford Community Events Committee	Y	Y	To cover costs of sussex events Ltd who will provide event support at Motofest	£ 1,500.00	£ 1,500.00
Seaford Musical Theatre & SMTJ	Y	Y	Rewiring of 38 areas and equipment replacement	£ 2,500.00	£ 2,500.00
SeeAbility	Y	Y	Equipment to refurbish the garden at specialist skills facility, the Bradbury Centre.	£ 1,446.00	£ 750.00
St Wilfrid's Hospice	Y	Y	Pressure Relieving cushions for patients who are at high risk of ulcers and history of medical sores	£ 1,950.00	£ 1,950.00
Waves Seaford Ltd	Y	Y	To fund specialist counselling support for clients with special needs and are on reduced income	£ 1,500.00	£ 1,500.00
				£ 22,482.00	£ 21,700.00



Seaford Town Council

Report 47/15

Agenda Item No: 8
Committee: Finance & General Purposes
Date: 02 July 2015
Title: Earmarked Reserves
By: Lucy Clark, Support Services Manager
Purpose of Report: Inform Members of any movement to the Earmarked Reserves.

Recommendations

You are recommended:

- 1. To approve the report.**
-

1. Information

- 1.1** Attached at Appendix A is a list of the current status of the Earmarked Reserves at 31st March 2015 for your information.

2. Financial Appraisal

The financial implications of this report are detailed in Section 1 of the report.

3. Contact Officer

The Contact Officer for this report is Lucy Clark, Support Services Manager.

Support Services Manager

Town Clerk

Seaford Town Council

Earmarked Reserves Estimated at 31/03/2015

A/C Code Reserve Details

Comments

	<u>Opening At 01/04/2014</u>	<u>Transfers To Reserves</u>	<u>Transfers to Other Reserves</u>	<u>Used To Fund Expenditure</u>	<u>Projected Closing Balance 31/03/2015</u>	
320 EMR Elections	£ 6,722.00				£ 6,722.00	
321 EMR Building Improvements	£ 10,757.00				£ 10,757.00	
322 EMR Crypt - Ancient Monument	£ 13,269.00				£ 13,269.00	
323 EMR Crypt - Professional Fees	£ 8,465.00				£ 8,465.00	
326 EMR Open Spaces	£ 9,276.00				£ 9,276.00	
327 EMR S106	£ 7,010.00				£ 7,010.00	
328 EMR Signage	£ 6,000.00				£ 6,000.00	
334 EMR Seaford Head Nature Reserve	£ 2,531.24				£ 2,531.24	
337 EMR Church Street Utilities	£ 17,502.00				£ 17,502.00	
339 EMR Golf Course Project	£ 66,351.00			£ 66,351.00	£ -	Funded all additions; catering equipment, cctv., furniture etc. All the reserve has been to be spent.
340 EMR Equipment	£ 11,759.00				£ 11,759.00	Moved to Seaford In Bloom Reserve as per Council Resolution
341 EMR Seaford Residents Association - CLOSED	£ 51.00		£ 51.00		£ -	
342 EMR Tree Planting	£ 3,071.00	£ 1,003.00			£ 4,074.00	
343 EMR Grit Bins - CLOSED	£ 6,250.00		£ 6,250.00		£ -	Moved to General Reserve as per Council Resolution
344 EMR Projects - CLOSED	£ 29,084.00		£ 29,084.00		£ -	Moved to Seaford Bins, Martello Toilets & Community Projects as per Council Resolution
345 EMR Memorial Bench Maintenance	£ 120.00				£ 120.00	
346 EMR Xmas Lights	£ 2,857.00				£ 2,857.00	
347 EMR Vision Plan / Regeneration	£ 16,059.00				£ 16,059.00	
348 EMR Seaford in Bloom	£ -	£ 12,191.16		£ 7,174.00	£ 5,017.16	This has been updated now all the costs have been received for 2014/15.
349 EMR Golf Course Machinery	£ 8,673.00			£ 8,673.00	£ -	Used to fund the new greens mower - now closed
350 EMR Greenkeepers Shed	£ 35,000.00				£ 35,000.00	
352 EMR Martello Toilets	£ 23,000.00				£ 23,000.00	
353 EMR External Officer Support	£ 30,000.00			£ 2,862.74	£ 27,137.26	This has been adjusted for the end of the financial year now all costs are received.
354 EMR The Base	£ 10,000.00				£ 10,000.00	
355 EMR The Seaford App.	£ 3,000.00			£ 1,794.00	£ 1,206.00	Used to fund the initial invoices
356 EMR Cricket Club Carpet	£ 1,500.00			£ 1,500.00	£ -	Now closed
357 EMR Seaford Bins	£ 10,000.00			£ 8,936.00	£ 1,064.00	Used to fund installation of seaford bins
358 EMR Community Projects	£ 6,084.00				£ 6,084.00	
Totals	£217,134.24	£140,451.16	£ 97,290.74	£	224,910	