



## 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 3<sup>rd</sup> March 2016 at 7.00 pm**, which you are summoned to attend.

James Corrigan  
Town Clerk  
25<sup>th</sup> February 2016

### 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 144/15 regarding receipts, payments and bank reconciliation for December 2015 to January 2016 (pages 3 to 8).
- b) To consider report 145/15 regarding the Council budget position for the period of 1<sup>st</sup> April 2015 to 31<sup>st</sup> January 2016 (pages 9 to 23).

#### 5. Internal Audit Report

To consider report 146/15 presenting the second Internal Audit Report (pages 24 to 30).

#### 6. Internal Controls

To consider report 147/15 advising of the Review of Internal Controls (pages 31 to 33).

#### 7. Council Risk Assessments

To consider report 148/15 regarding the Financial Risk Assessment and Strategy (pages 34 to 35).

#### 8. Insurance Policy Renewals

To consider report 149/15 advising members of the insurance renewal status and tendering process (pages 36 to 37).

**9. Fees for Use of Council Facilities**

To consider report 150/15 presenting the proposed new fee structure for the use of Council facilities during 2016-17 (pages 38 to 39).

**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) and P Lower (Vice-Chair)

Cllr S Adeniji, P Boorman, B Burfield, R Hayder, R Honeyman, M Lambert and L Worcester.

**For information:** Cllr D Argent, D Burchett, C Campbell, R Chambers, L Freeman, O Honeyman, A Latham, M McLean, I Murray, D Silvey-Adam and L Wallraven.



## Seaford Town Council

**Report 144/15**

<b>Agenda Item No:</b>	<b>4(a)</b>
<b>Committee:</b>	<b>Finance &amp; General Purposes</b>
<b>Date:</b>	<b>3<sup>rd</sup> March 2016</b>
<b>Title:</b>	<b>Receipts, Payments and Bank Reconciliation Reports for December 2015 and January 2016</b>
<b>By:</b>	<b>Lucy Clark, Support Services Manager</b>
<b>Purpose of Report:</b>	<b>To advise the Committee of receipts, payments and bank reconciliations for December 2015 and January 2016</b>

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### **Recommendations**

**You are recommended to note the report**

- 1. To note total receipts were £66,266.21 and total payments were £143,338.29 for December 2015 with a balance to carry forward of £458,414.23**
  - 2. To note total receipts were £54,502.97 and total payments of £129,446.16 for January 2016 with a balance to carry forward of £383,471.04**
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### **1. Information**

- 1.1** Previous reports have comprised of a print out of all cashbook listings of receipts and payments for the prior months have been attached to all agendas.
- 1.2** Since the Council have been involved in processing all receipts and payments for The View, the print outs have become considerably lengthy and costly to produce for each agenda. It is therefore becoming less sustainable to continue to produce in this way.
- 1.3** The current financial costs of printing this report alone for each agenda are at the very minimum £10.00.
- 1.4** Financial Regulations 2.2 states that a member other than the Mayor shall be appointed to verify bank reconciliations. The member shall sign the reconciliations and the original bank statements as evidence of verification. This activity shall on conclusion be reported, including any exceptions to and noted by the Finance & General Purposes Committee.
- 1.5** Therefore in line with the above, this report will attach the signed reconciliation page for the relevant months.

- 1.6 Copies of the cashbook detailing these receipts and payments are available in the members' room and by email should a Councillor so request.
- 1.7 The Chairman of this Committee, Councillor Mark Brown, has been appointed to view and verify that he is in agreement with the bank reconciliations already reconciled by the Support Services Manager.
- 1.8 Councillor Brown has viewed and verified the bank statements for December 2015 and January 2016. Signed copies of the reconciliation pages are attached in Appendix A.

## 2. Financial Appraisal

The appendix comprises the bank account reconciliations for December 2015 and January 2016

## 3. Contact Officer

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

**Support Services Manager**



**Town Clerk**



Bank Reconciliation Statement as at: 31/01/2016 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	29/01/2016	459	374,359.21
			374,359.21
<u>Unpresented Cheques (Minus)</u>			<u>Amount</u>
07/08/2015 bacs	Southern Water		135.67
07/12/2015 202854	Seaford Arts & Crafts		293.06
07/12/2015 202869	Rude Mechanical Theatre		23.75
21/01/2016 202880	Inside Out		650.00
			1,102.48
			373,256.73
<u>Receipts not Banked/Cleared (Plus)</u>			
07/01/2016			100.00
11/01/2016			150.00
11/01/2016			325.00
27/01/2016			60.00
27/01/2016			120.76
28/01/2016			60.00
28/01/2016			53.65
29/01/2016			73.89
29/01/2016			300.00
29/01/2016			137.55
30/01/2016			244.72
31/01/2016			24.00
31/01/2016			3,382.00
31/01/2016			288.70
31/01/2016			4,894.05
			10,214.32
			383,471.05
			Balance per Cash Book is :- 383,471.04
			Difference is :- 0.00

RECONCILED TO CASHBOOK

Name: LUCY CLARK  
 Signed: [Signature] Date: 8/2/16

CHECKED AND VERIFIED BY:

Name: M Brown  
 Signed: [Signature] Date: 24/02/16

January

RECEIVED  
04 FEB 2016

phone 03457 213 213

MR J R CORRIGAN  
Seaford Town Council  
37 Church Street  
Seaford  
BN25 1HG

M8471/J1084105000

26900

### Community Directplus Account

Summary	Date	Description	Money out	Money in	Balance
Account title <b>SEAFORD TOWN COUNCIL</b>	28 JAN 16	OPENING BALANCE			386,300.25
	28 JAN 16	HOUSEMARTINS	Bacs pg 11/01/16 1,008.24		
	28 JAN 16	ENGLISH WOODLANDS	(Cancels receipt) 1,281.34		
	28 JAN 16	MCCORMICK TREE CAR	Bacs pg 11/01/16 1,440.00		
	28 JAN 16	SUSSEX HUMAN RESOU	1,991.56		
	28 JAN 16	BLACHERE ILLUMINAT	3,005.99		
	28 JAN 16	EAST SUSSEX PENSIO	4,319.90		
	28 JAN 16	HMRC CUMBERNAULD	6,446.02		
	28 JAN 16	FULLER'S FENCING	Bacs pg 11/01/16 580.00		
	28 JAN 16	OLD TOWN HALL COMM		106.25	
	28 JAN 16	PDQ1 3004288 RECONCILED250116		112.65	
	28 JAN 16	PDQ1 3957859 RECONCILED 250116		590.00	367,036.10
	29 JAN 16	QUALITY SOLICITORS	228.00		
	29 JAN 16	N.GIRO000000280116		172.68	
	29 JAN 16	N.GIRO000000280116		273.64	
	29 JAN 16	PDQ1 3004288 RECONCILED260116		60.55	
	29 JAN 16	PDQ1 3957859 RECONCILED 260116		70.00	
	29 JAN 16	RURAL PAYMENTS AGY PY0161993		1,625.00	
	29 JAN 16	LEWES DISTRICT COU		5,349.24	374,359.21
<b>Statement closing balance</b>					<b>374,359.21</b>

Abbreviations: **S** Sub Total (Intermediate Balance) **OD** Overdrawn Balance **OD/S** Overdrawn Intermediate Balance **NSTF** Non Sterling Transaction Fee. Details of overcraft interest rates are shown overleaf. Details of calculations of interest charged are available on request.

Please see the important information overleaf about the Financial Services Compensation Scheme (FSCS).

RECONCILED TO CASHBOOK  
Name: LUCY CLARK  
Signed: [Signature] Date: 8/2/16  
CHECKED AND VERIFIED BY:  
Name: M BROWN  
Signed: [Signature] Date: 24/02/16

DEC 2015

Date: 13/01/2016

Seaford Town Council 2015/2016

Page No: 1

Time: 16:33

User: LC

Bank Reconciliation Statement as at: 31/12/2015 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	31/12/2015	450	445,206.38
			<u>445,206.38</u>
<u>Unpresented Cheques (Minus)</u>			<u>Amount</u>
07/08/2015 bacs	Southern Water		135.67
07/12/2015 202854	Seaford Arts & Crafts		293.06
07/12/2015 202861	Mrs M Marshall		8.25
07/12/2015 202862	Mrs R Shand		11.00
07/12/2015 202869	Rude Mechanical Theatre		23.75
21/12/2015 direct365	Direct365online Ltd		185.12
			<u>656.85</u>
			444,549.53
<u>Receipts not Banked/Cleared (Plus)</u>			
29/12/2015			404.70
29/12/2015			237.00
30/12/2015			331.25
30/12/2015			410.00
31/12/2015			303.90
31/12/2015			5,830.86
31/12/2015			2,116.00
31/12/2015			418.00
31/12/2015			3,813.00
			<u>13,864.71</u>
			458,414.24
			Balance per Cash Book is :- 458,414.23
			Difference is :- 0.00

RECONCILED TO CASHBOOK

Name: Lucy Clark

Signed: [Signature] Date: 12/1/16

CHECKED AND VERIFIED BY:

Name: M Brown

Signed: [Signature] Date: 22/02/16

**SEAFORD TOWN COUNCIL**

Seaford Town Council  
37 Church Street  
Seaford  
BN25 1HG

RECONCILED TO CASHBOOK

Name: LUCY CLARK

Signed: [Signature] Date: 12/1/16

CHECKED AND VERIFIED BY:

Name: M BROWN

Signed: [Signature] Date: 22/02/16

M8982/J1078523000

26900

**Community Directplus Account**

Summary	Date	Description	Money out	Money in	Balance
Account title <b>SEAFORD TOWN COUNCIL</b>	<b>29 DEC 15</b>	<b>OPENING BALANCE</b>			<b>434,242.95</b>
	29 DEC 15	202859	11.25		
	29 DEC 15	SEAFORD TOWN FOOTB SENFORD TOWN FOOTB		50.00	
	29 DEC 15	W Liddle PARK FEES		65.00	
	29 DEC 15	OLD TOWN HALL COMM		106.25	
	29 DEC 15	PDQ1 3004288 RECONCILED221215		152.85	
	29 DEC 15	TOYTOWN LTD TOY		1,200.00	435,805.80
	30 DEC 15	0030 TILLROLLSDIRE	72.54		
	30 DEC 15	202873	15.00		
	30 DEC 15	PDQ1 3957859 RECONCILED 231215		289.00	
	30 DEC 15	PDQ1 3004288 RECONCILED231215		452.05	436,459.31
	31 DEC 15	202868	6.67		
	31 DEC 15	202877	6.17		
	31 DEC 15	DD SOUTHERN ELECTRIC 812297431	26.64		
	31 DEC 15	PDQ1 3957859 RECONCILED 241215		26.00	
	31 DEC 15	PDQ1 3004288 RECONCILED281215		105.10	
	31 DEC 15	PDQ1 3957859 RECONCILED 261215		156.00	
	31 DEC 15	PDQ1 3004288 RECONCILED271215		178.90	
	31 DEC 15	PDQ1 3004288 RECONCILED261215		182.35	
	31 DEC 15	PDQ1 3957859 RECONCILED 271215		273.00	
	31 DEC 15	SWINDELLS LLP T SWINDELLS		300.00	
	31 DEC 15	PDQ1 3957859 RECONCILED 281215		479.00	
	31 DEC 15	PDQ1 3004288 RECONCILED241215		557.00	
	31 DEC 15	LEWES DISTRICT COU		6,529.20	445,206.38

**Statement closing balance**

**445,206.38**

Abbreviations: **S** Sub Total (Intermediate Balance) **OD** Overdrawn Balance **OD/S** Overdrawn Intermediate Balance **NSTF** Non Sterling Transaction Fee. Details of overdraft interest rates are shown overleaf. Details of calculations of interest charged are available on request.

Please see the important information overleaf about the Financial Services Compensation Scheme (FSCS).





## Seaford Town Council

**Report 145/15**

**Agenda Item No:** 4 (b)  
**Committee:** Finance & General Purposes  
**Date:** 3<sup>rd</sup> March 2016  
**Title:** Finance Report  
**By:** Lucy Clark, Support Services Manager  
**Purpose of Report:** Inform Members of Income and Expenditure for the periods between 1st April 2015 and 31 January 2016

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### Recommendations

**You are recommended:**

**1. To approve the report.**

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**1. Information**

- 1.1 Attached in Appendix A are the statements detailing income and expenditure for the period 1 April 2015 to 31 January 2016 for each Committee compared to the projected annual budget.
- 1.2 Greater detail on reasons for over performance / underperformance of individual budgets will be provided by the Cost Centre Managers when reported to the relevant Committee.
- 1.3 With regards to the Finance and General Purposes Committee report, the overall budget for the period is broadly in line with the projected annual budget.
- 1.4 Variations are reported in Appendix B of this report.

**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

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
<b>Community Services</b>						
<u>105 Salts Recreation Ground</u>						
4051	Rates	0	240	601	361	361
4052	Water & Sewerage	0	1,262	3,025	1,763	1,763
4055	Electricity	0	132	361	229	229
4115	Insurance	0	3,592	3,000	-592	-592
4199	Other Expenditure	0	-22	0	22	22
4250	Public Seating	0	265	0	-265	-265
4251	Dog Bin Emptying	148	1,335	1,619	284	284
4260	Grounds Maintenance Contract	6,505	65,345	70,997	5,652	5,652
4261	Grounds Maint non contract	214	2,543	5,000	2,457	2,457
4275	Building Maintenance	10	257	0	-257	-257
	Salts Recreation Ground :- Expenditure	<b>6,877</b>	<b>74,949</b>	<b>84,603</b>	<b>9,655</b>	<b>0</b>
1050	Income Rent	0	945	2,928	-1,983	0
1051	Income Insurance Recharge	0	1,287	1,285	2	0
1054	Income Other	67	2,035	0	2,035	0
1055	Income Seating	0	180	0	180	0
1058	Income Water Recharge	1,239	2,135	1,755	380	0
1066	Income Concession	0	16,800	16,800	0	0
1071	Income Base Rent	0	17	1,100	-1,083	0
1073	Sports Pitch Hire	2,735	2,735	9,000	-6,265	0
1093	Income Rate Refund	0	240	0	240	0
	Salts Recreation Ground :- Income	<b>4,041</b>	<b>26,374</b>	<b>32,868</b>	<b>-6,494</b>	
	<b>Net Expenditure over Income</b>	<b>2,836</b>	<b>48,575</b>	<b>51,735</b>	<b>3,161</b>	
<u>106 Crouch Recreation Ground</u>						
4052	Water & Sewerage	52	683	2,183	1,500	1,500
4055	Electricity	73	285	298	13	13
4115	Insurance	0	1,784	1,787	3	3
4251	Dog Bin Emptying	106	954	1,349	395	395
4260	Grounds Maintenance Contract	3,509	31,580	40,494	8,915	8,915
4261	Grounds Maint non contract	2,465	3,454	3,500	46	46
4275	Building Maintenance	54	113	0	-113	-113
	Crouch Recreation Ground :- Expenditure	<b>6,259</b>	<b>38,853</b>	<b>49,611</b>	<b>10,758</b>	<b>0</b>
1050	Income Rent	0	1,837	2,475	-638	0
1051	Income Insurance Recharge	0	741	745	-4	0
1057	Income Electricity Recharge	70	166	149	17	0
1073	Sports Pitch Hire	1,106	1,106	9,000	-7,894	0
	Crouch Recreation Ground :- Income	<b>1,176</b>	<b>3,850</b>	<b>12,369</b>	<b>-8,519</b>	
	<b>Net Expenditure over Income</b>	<b>5,083</b>	<b>35,003</b>	<b>37,242</b>	<b>2,239</b>	

Month No : 10

Committee Report

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
<u>107</u>	<u>Martello Fields</u>						
4251	Dog Bin Emptying	85	763	1,079	316		316
4260	Grounds Maintenance Contract	1,290	11,610	14,648	3,038		3,038
4261	Grounds Maint non contract	381	1,582	2,000	418		418
	Martello Fields :- Expenditure	<u>1,756</u>	<u>13,955</u>	<u>17,727</u>	<u>3,773</u>	<u>0</u>	<u>3,773</u>
1050	Income Rent	0	4,114	3,750	364		0
	Martello Fields :- Income	<u>0</u>	<u>4,114</u>	<u>3,750</u>	<u>364</u>		
	<b>Net Expenditure over Income</b>	<u>1,756</u>	<u>9,841</u>	<u>13,977</u>	<u>4,137</u>		
<u>108</u>	<u>Other Open Spaces</u>						
4051	Rates	0	66	624	558		558
4052	Water & Sewerage	72	186	73	-113		-113
4155	Professional Fees	0	100	0	-100		-100
4250	Public Seating	0	780	0	-780		-780
4251	Dog Bin Emptying	170	1,526	1,620	94		94
4260	Grounds Maintenance Contract	2,468	22,208	28,779	6,571		6,571
4261	Grounds Maint non contract	30	2,172	3,500	1,328		1,328
4270	Vehicles & Equipment Maint	0	21	0	-21		-21
	Other Open Spaces :- Expenditure	<u>2,739</u>	<u>27,059</u>	<u>34,596</u>	<u>7,537</u>	<u>0</u>	<u>7,537</u>
1054	Income Other	0	10	0	10		0
1055	Income Seating	0	795	0	795		0
1066	Income Concession	0	2,085	0	2,085		0
1093	Income Rate Refund	0	2,427	0	2,427		0
	Other Open Spaces :- Income	<u>0</u>	<u>5,317</u>	<u>0</u>	<u>5,317</u>		
	<b>Net Expenditure over Income</b>	<u>2,739</u>	<u>21,742</u>	<u>34,596</u>	<u>12,854</u>		
<u>113</u>	<u>Crypt</u>						
4051	Rates	557	5,568	5,573	5		5
4052	Water & Sewerage	64	171	206	35		35
4055	Electricity	0	490	902	412		412
4056	Gas	257	894	2,280	1,386		1,386
4105	Postage	0	0	10	10		10
4106	Stationery	2	2	100	98		98
4110	Advertising & Publicity	0	326	1,000	674		674
4115	Insurance	0	769	1,225	456		456
4199	Other Expenditure	35	50	50	0		0
4201	Cleaning & Hygiene	126	240	650	410		410
4261	Grounds Maint non contract	0	50	0	-50		-50

Month No : 10

Committee Report

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
4275	Building Maintenance	0	213	0	-213		-213
	Crypt :- Expenditure	<u>1,042</u>	<u>8,773</u>	<u>11,996</u>	<u>3,223</u>	<u>0</u>	<u>3,223</u>
1050	Income Rent	0	7,182	6,250	932		0
	Crypt :- Income	<u>0</u>	<u>7,182</u>	<u>6,250</u>	<u>932</u>		
	<b>Net Expenditure over Income</b>	<u>1,042</u>	<u>1,591</u>	<u>5,746</u>	<u>4,155</u>		
<u>115</u>	<u>Martello Tower</u>						
4115	Insurance	0	2,207	2,207	0		0
	Martello Tower :- Expenditure	<u>0</u>	<u>2,207</u>	<u>2,207</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<b>Net Expenditure over Income</b>	<u>0</u>	<u>2,207</u>	<u>2,207</u>	<u>0</u>		
<u>116</u>	<u>Seaford Head Estate</u>						
4052	Water & Sewerage	0	71	0	-71		-71
4115	Insurance	0	1,236	1,236	0		0
4155	Professional Fees	0	660	0	-660		-660
4250	Public Seating	66	2,217	0	-2,217		-2,217
4251	Dog Bin Emptying	85	763	1,080	317		317
4260	Grounds Maintenance Contract	152	1,215	2,299	1,084		1,084
4261	Grounds Maint non contract	0	-1,470	2,000	3,470		3,470
4275	Building Maintenance	0	235	0	-235		-235
4500	Nature Reserve Expenses	0	16,643	10,500	-6,143		-6,143
	Seaford Head Estate :- Expenditure	<u>302</u>	<u>21,568</u>	<u>17,115</u>	<u>-4,453</u>	<u>0</u>	<u>-4,453</u>
1050	Income Rent	0	10,000	10,000	0		0
1053	Income Grants	1,625	3,793	3,350	443		0
1055	Income Seating	0	1,798	0	1,798		0
1066	Income Concession	0	2,085	4,170	-2,085		0
1200	Income Nature Reserve	3,050	18,083	2,500	15,583		0
	Seaford Head Estate :- Income	<u>4,675</u>	<u>35,759</u>	<u>20,020</u>	<u>15,739</u>		
	<b>Net Expenditure over Income</b>	<u>-4,373</u>	<u>-14,191</u>	<u>-2,905</u>	<u>11,286</u>		
<u>117</u>	<u>Seafront</u>						
4052	Water & Sewerage	0	0	175	175		175
4055	Electricity	95	2,037	2,266	229		229
4115	Insurance	0	509	518	9		9
4154	Land Registry Fees	0	78	0	-78		-78
4250	Public Seating	105	242	0	-242		-242
4253	Shelters	90	1,200	1,690	490		490

Month No : 10

Committee Report

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
4260	Grounds Maintenance Contract	0	0	335	335		335
4261	Grounds Maint non contract	45	2,961	2,500	-461		-461
	Seafront :- Expenditure	<b>335</b>	<b>7,027</b>	<b>7,484</b>	<b>457</b>	<b>0</b>	<b>457</b>
1055	Income Seating	150	1,085	0	1,085		0
1057	Income Electricity Recharge	839	1,879	2,266	-387		0
1058	Income Water Recharge	71	133	80	53		0
1066	Income Concession	0	42,825	42,825	0		0
1092	Income Grnds Maint Non Contrat	0	1,710	0	1,710		0
	Seafront :- Income	<b>1,060</b>	<b>47,632</b>	<b>45,171</b>	<b>2,461</b>		
	<b>Net Expenditure over Income</b>	<b>-725</b>	<b>-40,605</b>	<b>-37,687</b>	<b>2,918</b>		
<b>118</b>	<b>Beach Huts</b>						
4051	Rates	288	2,914	3,171	257		257
4115	Insurance	0	1,084	1,085	1		1
4275	Building Maintenance	0	145	0	-145		-145
	Beach Huts :- Expenditure	<b>288</b>	<b>4,144</b>	<b>4,256</b>	<b>112</b>	<b>0</b>	<b>112</b>
1054	Income Other	0	112	0	112		0
1060	Beach Huts Site Licence	0	15,376	15,326	50		0
1061	Beach Hut Annual Rent	0	12,042	12,042	0		0
	Beach Huts :- Income	<b>0</b>	<b>27,531</b>	<b>27,368</b>	<b>163</b>		
	<b>Net Expenditure over Income</b>	<b>288</b>	<b>-23,387</b>	<b>-23,112</b>	<b>275</b>		
<b>119</b>	<b>Old Town Hall</b>						
4115	Insurance	0	190	190	0		0
	Old Town Hall :- Expenditure	<b>0</b>	<b>190</b>	<b>190</b>	<b>0</b>	<b>0</b>	<b>0</b>
1050	Income Rent	106	1,116	1,275	-159		0
1051	Income Insurance Recharge	0	0	190	-190		0
	Old Town Hall :- Income	<b>106</b>	<b>1,116</b>	<b>1,465</b>	<b>-349</b>		
	<b>Net Expenditure over Income</b>	<b>-106</b>	<b>-926</b>	<b>-1,275</b>	<b>-349</b>		
<b>125</b>	<b>Allotments</b>						
4199	Other Expenditure	80	630	996	366		366
	Allotments :- Expenditure	<b>80</b>	<b>630</b>	<b>996</b>	<b>366</b>	<b>0</b>	<b>366</b>
1050	Income Rent	0	863	855	8		0
1054	Income Other	77	622	996	-374		0
	Allotments :- Income	<b>77</b>	<b>1,485</b>	<b>1,851</b>	<b>-366</b>		
	<b>Net Expenditure over Income</b>	<b>3</b>	<b>-856</b>	<b>-855</b>	<b>1</b>		

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Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
<u>130 Other Recreation</u>						
4410 Swimming Pool	0	806	10,000	9,194		9,194
Other Recreation :- Expenditure	<u>0</u>	<u>806</u>	<u>10,000</u>	<u>9,194</u>	<u>0</u>	<u>9,194</u>
<b>Net Expenditure over Income</b>	<u>0</u>	<u>806</u>	<u>10,000</u>	<u>9,194</u>		
<u>134 CCTV</u>						
4055 Electricity	0	728	1,706	978		978
4115 Insurance	0	926	926	0		0
4276 CCTV	0	9,015	8,153	-862		-862
CCTV :- Expenditure	<u>0</u>	<u>10,669</u>	<u>10,785</u>	<u>116</u>	<u>0</u>	<u>116</u>
<b>Net Expenditure over Income</b>	<u>0</u>	<u>10,669</u>	<u>10,785</u>	<u>116</u>		
<u>135 Community Service Other</u>						
4115 Insurance	0	193	194	1		1
4195 Community Services Events Exp	0	2,755	200	-2,555		-2,555
4262 Tree Warden Expenses	0	1,353	2,310	957		957
4273 Christmas Lights	2,792	10,106	13,000	2,894		2,894
4275 Building Maintenance	0	-500	0	500		500
4281 Christmas Event Expenses	214	8,221	0	-8,221		-8,221
4290 Pysical Activity Proj Expenses	0	1,290	8,000	6,710		6,710
Community Service Other :- Expenditure	<u>3,006</u>	<u>23,418</u>	<u>23,704</u>	<u>286</u>	<u>0</u>	<u>286</u>
1065 Income Xmas Lights	0	0	500	-500		0
1070 Income Community Serv Events	0	2,134	0	2,134		0
1072 Income Tree Wardens	640	1,345	400	945		0
1075 Income Christmas Event	700	9,030	0	9,030		0
Community Service Other :- Income	<u>1,340</u>	<u>12,509</u>	<u>900</u>	<u>11,609</u>		
<b>Net Expenditure over Income</b>	<u>1,666</u>	<u>10,909</u>	<u>22,804</u>	<u>11,895</u>		
<u>220 Building Maintenance Pool</u>						
4275 Building Maintenance	119	5,963	6,000	37		37
Building Maintenance Pool :- Expenditure	<u>119</u>	<u>5,963</u>	<u>6,000</u>	<u>37</u>	<u>0</u>	<u>37</u>
1091 Income Building Maintenance	300	300	0	300		0
Building Maintenance Pool :- Income	<u>300</u>	<u>300</u>	<u>0</u>	<u>300</u>		
<b>Net Expenditure over Income</b>	<u>-181</u>	<u>5,663</u>	<u>6,000</u>	<u>337</u>		

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Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
<u>225</u> <u>Projects Pool</u>						
4274 Projects Expenditure	0	6,084	45,000	38,916		38,916
Projects Pool :- Expenditure	<u>0</u>	<u>6,084</u>	<u>45,000</u>	<u>38,916</u>	<u>0</u>	<u>38,916</u>
1053 Income Grants	0	204,898	0	204,898		0
Projects Pool :- Income	<u>0</u>	<u>204,898</u>	<u>0</u>	<u>204,898</u>		
<b>Net Expenditure over Income</b>	<u>0</u>	<u>-198,814</u>	<u>45,000</u>	<u>243,814</u>		
<u>301</u> <u>Planning &amp; Highways</u>						
4263 Bus Shelter Maintenance/Clean	18	200	750	550		550
Planning & Highways :- Expenditure	<u>18</u>	<u>200</u>	<u>750</u>	<u>550</u>	<u>0</u>	<u>550</u>
<b>Net Expenditure over Income</b>	<u>18</u>	<u>200</u>	<u>750</u>	<u>550</u>		
Community Services :- Expenditure	<u>22,822</u>	<u>246,494</u>	<u>327,021</u>	<u>80,526</u>	<u>0</u>	<u>80,526</u>
Income	<u>12,775</u>	<u>378,067</u>	<u>152,012</u>	<u>226,055</u>		
<b>Net Expenditure over Income</b>	<u>10,046</u>	<u>-131,573</u>	<u>175,009</u>	<u>306,581</u>		
<b>Finance &amp; General Purposes</b>						
<u>121</u> <u>Seaford in Bloom</u>						
4402 Seaford in Bloom	0	8,124	0	-8,124		-8,124
Seaford in Bloom :- Expenditure	<u>0</u>	<u>8,124</u>	<u>0</u>	<u>-8,124</u>	<u>0</u>	<u>-8,124</u>
<b>Net Expenditure over Income</b>	<u>0</u>	<u>8,124</u>	<u>0</u>	<u>-8,124</u>		
<u>201</u> <u>Administration</u>						
4000 Salaries & Wages	14,951	145,938	173,318	27,380		27,380
4001 Employers NI	1,230	11,935	14,904	2,969		2,969
4002 Employers Superannuation	1,951	19,474	23,014	3,540		3,540
4009 Recruitment Costs	0	0	1,000	1,000		1,000
4010 Staff Training	0	8,134	7,000	-1,134		-1,134
4012 Staff Expenses	10	56	500	445		445
4015 Office Refreshments	34	257	150	-107		-107
4100 Telecommunications	202	2,921	2,500	-421		-421
4105 Postage	0	1,447	1,000	-447		-447
4106 Stationery	139	1,669	2,000	331		331
4107 Photocopier	0	2,863	2,300	-563		-563
4110 Advertising & Publicity	2	1,822	2,500	678		678
4111 Office Equipment New	0	300	1,500	1,200		1,200

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Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
4112 Subscriptions	0	3,942	3,400	-542		-542
4113 Software Support	0	2,682	3,520	838		838
4114 Licence Fee	0	35	35	0		0
4115 Insurance	0	4,325	3,414	-911		-911
4116 Web Site	30	270	420	150		150
4155 Professional Fees	1,503	33,099	0	-33,099		-33,099
4156 Bank Charges	57	658	500	-158		-158
4157 Audit Fees	0	310	4,000	3,690		3,690
4180 Room Hire	58	116	100	-16		-16
4182 Catering & Hospitality	12	15	100	85		85
4190 Election Costs	0	9	14,000	13,992		13,992
4199 Other Expenditure	0	52	0	-52		-52
4900 Misc Suspense	-2,952	-2,952	0	2,952		2,952
Administration :- Expenditure	<b>17,227</b>	<b>239,376</b>	<b>261,175</b>	<b>21,799</b>	<b>0</b>	<b>21,799</b>
1020 Income Training	0	420	0	420		0
1048 Income Coastal Community Bid	0	10,000	0	10,000		0
1049 Income Postage Recharge	3	3	0	3		0
1054 Income Other	0	10	0	10		0
1059 Income Photocopying	1	4	0	4		0
1062 Income Telephone Recharge	72	654	850	-196		0
1190 Interest Received	84	2,916	1,400	1,516		0
Administration :- Income	<b>159</b>	<b>14,007</b>	<b>2,250</b>	<b>11,757</b>		
<b>Net Expenditure over Income</b>	<b>17,068</b>	<b>225,370</b>	<b>258,925</b>	<b>33,555</b>		
<u>205 Premises - Church Street</u>						
4050 Rent payable	0	15,000	17,500	2,500		2,500
4051 Rates	1,056	10,559	10,355	-204		-204
4059 Church Street Service Charges	0	0	8,500	8,500		8,500
4270 Vehicles & Equipment Maint	0	301	500	199		199
4275 Building Maintenance	9,204	12,804	500	-12,304		-12,304
4301 Public Works Loan Payment	0	18,089	18,089	0		0
Premises - Church Street :- Expenditure	<b>10,260</b>	<b>56,753</b>	<b>55,444</b>	<b>-1,309</b>	<b>0</b>	<b>-1,309</b>
1050 Income Rent	24	69	600	-531		0
1054 Income Other	0	10,067	6,525	3,542		0
Premises - Church Street :- Income	<b>24</b>	<b>10,136</b>	<b>7,125</b>	<b>3,011</b>		
<b>Net Expenditure over Income</b>	<b>10,236</b>	<b>46,617</b>	<b>48,319</b>	<b>1,702</b>		



Month No : 10

## Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
<u>206</u> Premises - Hurdis House						
4051 Rates	0	1,688	0	-1,688		-1,688
4052 Water & Sewerage	0	341	0	-341		-341
4055 Electricity	0	121	100	-21		-21
4115 Insurance	0	777	756	-21		-21
4155 Professional Fees	1,030	11,015	5,000	-6,015		-6,015
4275 Building Maintenance	0	26,479	0	-26,479		-26,479
4301 Public Works Loan Payment	0	7,501	15,002	7,501		7,501
Premises - Hurdis House :- Expenditure	<b>1,030</b>	<b>47,922</b>	<b>20,858</b>	<b>-27,064</b>	<b>0</b>	<b>-27,064</b>
1050 Income Rent	450	26,856	0	26,856		0
1054 Income Other	-963	0	0	0		0
1057 Income Electricity Recharge	0	46	0	46		0
1058 Income Water Recharge	0	114	0	114		0
1093 Income Rate Refund	0	1,688	0	1,688		0
Premises - Hurdis House :- Income	<b>-513</b>	<b>28,704</b>	<b>0</b>	<b>28,704</b>		
<b>Net Expenditure over Income</b>	<b>1,544</b>	<b>19,218</b>	<b>20,858</b>	<b>1,640</b>		
<u>210</u> Civic Expenses						
4013 Members Expenses	133	133	150	17		17
4014 Member Training	0	1,300	1,500	200		200
4106 Stationery	0	774	100	-674		-674
4110 Advertising & Publicity	0	187	0	-187		-187
4111 Office Equipment New	0	466	0	-466		-466
4181 Civic - Mayors Allowance	64	1,091	1,500	409		409
4182 Catering & Hospitality	0	140	750	610		610
4183 Civic - Awards	0	164	2,000	1,836		1,836
4184 Civic - other	0	82	450	368		368
4185 Fun Day & Tourney	0	850	500	-350		-350
4188 Town Crier Expenses	0	60	125	65		65
4189 Young Mayor	0	182	500	318		318
Civic Expenses :- Expenditure	<b>197</b>	<b>5,429</b>	<b>7,575</b>	<b>2,146</b>	<b>0</b>	<b>2,146</b>
1056 Income Fun Day & Tourney	0	400	0	400		0
1081 Young Mayor Income	0	150	0	150		0
Civic Expenses :- Income	<b>0</b>	<b>550</b>	<b>0</b>	<b>550</b>		
<b>Net Expenditure over Income</b>	<b>197</b>	<b>4,879</b>	<b>7,575</b>	<b>2,696</b>		

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Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
<u>215</u> Grants						
4401 Grants	0	28,650	29,750	1,100		1,100
4405 Grants in Kind	0	0	2,200	2,200		2,200
Grants :- Expenditure	<u>0</u>	<u>28,650</u>	<u>31,950</u>	<u>3,300</u>	<u>0</u>	<u>3,300</u>
1105 Seahaven Loan Repayment	177	1,773	2,129	-356		0
Grants :- Income	<u>177</u>	<u>1,773</u>	<u>2,129</u>	<u>-356</u>		
<b>Net Expenditure over Income</b>	<b>-177</b>	<b>26,877</b>	<b>29,821</b>	<b>2,944</b>		
Finance & General Purposes :- Expenditure	<u>28,714</u>	<u>386,254</u>	<u>377,002</u>	<u>-9,252</u>	<u>0</u>	<u>-9,252</u>
Income	<u>-153</u>	<u>55,169</u>	<u>11,504</u>	<u>43,665</u>		
<b>Net Expenditure over Income</b>	<b>28,867</b>	<b>331,085</b>	<b>365,498</b>	<b>34,413</b>		

**Golf Course**

<u>101</u> Golf Course						
4000 Salaries & Wages	4,833	61,205	75,954	14,749		14,749
4001 Employers NI	241	3,359	4,682	1,323		1,323
4002 Employers Superannuation	781	11,062	13,948	2,886		2,886
4009 Recruitment Costs	595	1,461	0	-1,461		-1,461
4010 Staff Training	850	2,675	1,500	-1,175		-1,175
4011 Staff Protective Clothing	77	673	1,000	327		327
4041 Golf Professional Retainer	3,363	33,630	41,006	7,376		7,376
4045 Golf Course Player Costs	127	416	2,350	1,934		1,934
4046 Golf Club Membership Fees	0	19,459	23,540	4,081		4,081
4051 Rates	1,959	19,592	0	-19,592		-19,592
4052 Water & Sewerage	0	1,410	8,000	6,590		6,590
4055 Electricity	0	2,668	1,000	-1,668		-1,668
4056 Gas	0	7	0	-7		-7
4060 Refuse	0	282	300	18		18
4100 Telecommunications	20	1,165	300	-865		-865
4105 Postage	0	116	300	184		184
4106 Stationery	0	207	200	-7		-7
4110 Advertising & Publicity	275	2,475	3,000	525		525
4113 Software Support	0	366	300	-66		-66
4114 Licence Fee	0	0	75	75		75
4115 Insurance	0	5,017	7,950	2,933		2,933
4155 Professional Fees	0	967	0	-967		-967
4156 Bank Charges	0	1,078	2,200	1,122		1,122
4201 Cleaning & Hygiene	0	210	0	-210		-210

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Committee Report

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
4250	Public Seating	0	3,514	0	-3,514		-3,514
4251	Dog Bin Emptying	85	763	1,700	937		937
4261	Grounds Maint non contract	435	27,015	25,589	-1,426		-1,426
4270	Vehicles & Equipment Maint	136	10,774	14,500	3,726		3,726
4271	Vehicle & Equipment Lease`	0	10,018	20,996	10,978		10,978
4275	Building Maintenance	0	1,106	2,000	894		894
4308	Rent - Shop, Locker & Chng Rms	0	152	18,000	17,848		17,848
4309	Buggy Lease	440	3,128	690	-2,438		-2,438
4310	Buggy Fuel	0	0	300	300		300
4312	Season Ticket Refund	0	545	0	-545		-545
	<b>Golf Course :- Expenditure</b>	<b>14,217</b>	<b>226,513</b>	<b>271,380</b>	<b>44,867</b>	<b>0</b>	<b>44,867</b>
1000	Golf Course Season Ticket	867	165,740	183,826	-18,086		0
1001	Golf Course Green Fees M-F	1,430	56,499	49,979	6,520		0
1002	Golf Course Green Fees w/eb/h	1,769	48,187	40,429	7,758		0
1003	Golf Course Specials	2,158	40,305	40,063	242		0
1004	Golf Course Locker	13	2,488	5,233	-2,745		0
1005	Golf Course Credit Card Charge	0	174	100	74		0
1007	Golf Course Air Traffic	0	9,050	5,000	4,050		0
1011	Income Filming	0	2,500	0	2,500		0
1054	Income Other	0	1,568	0	1,568		0
1055	Income Seating	0	3,324	0	3,324		0
1100	Income Advertising	0	0	1,000	-1,000		0
1311	Buggy Hire	0	9,163	6,000	3,163		0
	<b>Golf Course :- Income</b>	<b>6,237</b>	<b>338,998</b>	<b>331,630</b>	<b>7,368</b>		
	<b>Net Expenditure over Income</b>	<b>7,981</b>	<b>-112,484</b>	<b>-60,250</b>	<b>52,234</b>		
<u>102</u>	<u>New Club House Construction</u>						
4277	New Golf Club House	0	7,582	0	-7,582		-7,582
4278	Golf Club Fittings & Equipment	0	1,247	0	-1,247		-1,247
	<b>New Club House Construction :- Expenditure</b>	<b>0</b>	<b>8,829</b>	<b>0</b>	<b>-8,829</b>	<b>0</b>	<b>-8,829</b>
	<b>Net Expenditure over Income</b>	<b>0</b>	<b>8,829</b>	<b>0</b>	<b>-8,829</b>		
<u>103</u>	<u>Golf Club House</u>						
4000	Salaries & Wages	13,027	172,664	108,600	-64,064		-64,064
4001	Employers NI	301	5,162	5,959	797		797
4002	Employers Superannuation	507	10,494	13,596	3,102		3,102
4009	Recruitment Costs	1,660	2,093	500	-1,593		-1,593
4010	Staff Training	0	1,635	1,000	-635		-635

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Committee Report

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
4016	Staff Uniform	205	895	500	-395		-395
4017	Timesheet & Rota Software	0	160	0	-160		-160
4051	Rates	679	6,783	23,000	16,217		16,217
4052	Water & Sewerage	14	4,668	1,200	-3,468		-3,468
4055	Electricity	1,765	17,991	6,000	-11,991		-11,991
4056	Gas	123	6,315	4,500	-1,815		-1,815
4060	Refuse	154	1,297	300	-997		-997
4100	Telecommunications	94	1,467	1,000	-467		-467
4105	Postage	0	0	200	200		200
4106	Stationery	0	540	300	-240		-240
4110	Advertising & Publicity	0	1,469	2,000	531		531
4113	Software Support	0	859	300	-559		-559
4114	Licence Fee	354	4,337	1,000	-3,337		-3,337
4115	Insurance	0	6,390	3,779	-2,611		-2,611
4116	Web Site	0	44	0	-44		-44
4155	Professional Fees	0	964	0	-964		-964
4156	Bank Charges	116	1,420	1,500	80		80
4196	Club House Events Expenditure	400	4,584	0	-4,584		-4,584
4199	Other Expenditure	0	439	0	-439		-439
4201	Cleaning & Hygiene	179	10,374	11,000	626		626
4202	Linen Cleaning	320	2,252	0	-2,252		-2,252
4261	Grounds Maint non contract	0	230	0	-230		-230
4270	Vehicles & Equipment Maint	0	330	0	-330		-330
4272	Equipment Purchase	258	6,300	2,000	-4,300		-4,300
4275	Building Maintenance	247	4,806	1,000	-3,806		-3,806
4276	CCTV	0	2,000	0	-2,000		-2,000
4277	New Golf Club House	0	6,878	0	-6,878		-6,878
4301	Public Works Loan Payment	0	63,097	110,000	46,903		46,903
4303	Food Expenditure	4,164	73,573	41,400	-32,173		-32,173
4304	Bar Expenditure	1,628	48,283	40,417	-7,866		-7,866
4305	Fire Extinguishers	0	0	600	600		600
4306	Catering Utensils & Equip	14	6,169	0	-6,169		-6,169
4307	Bar Utensils & Equip	0	2,747	0	-2,747		-2,747
4311	Pest Control	0	632	0	-632		-632
4313	Stock Take	270	1,080	0	-1,080		-1,080
4412	Fruit Machine Duty	11	255	0	-255		-255
	Golf Club House :- Expenditure	<b>26,490</b>	<b>481,676</b>	<b>381,651</b>	<b>-100,025</b>	<b>0</b>	<b>-100,025</b>
1050	Income Rent	0	1,000	1,200	-200		0
1054	Income Other	0	320	0	320		0
1100	Income Advertising	0	0	2,000	-2,000		0

Month No : 10

## Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
1305 Income Hire Pro-Shop & Chg Rms	0	0	18,000	-18,000		0
1306 Income Golf Club Room Hires	2,234	13,593	25,000	-11,407		0
1307 Income Bar Sales	8,360	137,668	121,250	16,418		0
1308 Income Food Sales	10,047	125,992	82,800	43,192		0
1309 Income Fruit Machine	0	508	3,000	-2,492		0
1310 Society - Club House Income	983	26,176	0	26,176		0
Golf Club House :- Income	<b>21,623</b>	<b>305,255</b>	<b>253,250</b>	<b>52,005</b>		
<b>Net Expenditure over Income</b>	<b>4,867</b>	<b>176,421</b>	<b>128,401</b>	<b>-48,020</b>		
Golf Course :- Expenditure	<b>40,707</b>	<b>717,018</b>	<b>653,031</b>	<b>-63,987</b>	<b>0</b>	<b>-63,987</b>
Income	<b>27,860</b>	<b>644,253</b>	<b>584,880</b>	<b>59,373</b>		
<b>Net Expenditure over Income</b>	<b>12,847</b>	<b>72,765</b>	<b>68,151</b>	<b>-4,614</b>		

## Variances Reported - 3rd March 2016

		Previous Comments	New Comments
121	Seaford In Bloom		
	4402 / Seaford In Bloom	<i>There is no budget in this cost centre as the expenditure is due to come from the existing EMR. However there is not enough funds in the EMR to cover the expenditure for the whole year</i>	The EMR will cover £5,017 leaving an overspend of £3,107 by the end of the financial year.
201	Administration		
	4010 / Staff Training	<i>The budget has been overspent largely due to an in-house training session on Time Management. However, part of this overspend is offset by the training income code where we recharged three external delegates. It is anticipated any further training costs during the financial year will be minimal.</i>	As previous comments
	4015 / Office Refreshments	<i>With the installation of the water cooler in 2014, the budgeted amount for 2015/16 to include water bottles was too low. It is expected that this budget will continue to overspend until the end of the year.</i>	As previous comments
	4105 / Postage	<i>The budget is now overspent and it is anticipated that this overspend will increase to 75% by the end of the financial year. There is no specific reason other than there has been a general increase in postage this year.</i>	As previous comments
	4107 / Photocopier	<i>The budget is now overspent and it is anticipated that the total overspend will increase to 95% by the end of the financial year. As with the postage, there has been a general increase this year. Other contributing factors have been the printing for the Salts New Play Area opening and large Council agendas. Additionally there was an issue of the printer settings being set to colour when the new email system became effective. This has now been reset to black and white.</i>	As previous comments
	4112 / Subscriptions	<i>The budgeted amount has been exceeded due to increase in subscriptions and a lower budget from previous years.</i>	As previous comments
	4114 / Licence Fee	<i>The budgeted amount of £35 is due to be spent in month six relating to our Data Protection registration.</i>	This has now been spent.
	4115 / Insurance	<i>The budgeted amount has been exceeded due to additional items being added with regards to the Golf Club House and the Salts play area. Although the bulk of the costs are coded to their cost centres, the liability and other lines of cover are coded to the administration code.</i>	As previous comments
	4155 - Professional Fees	<i>The overspend on this account largely relates to recent tribunal costs. Part of the expenditure relates to the salary and expenses of the temporary Projects Officer - this expense is covered by the Project Officer Ear Marked Reserve.</i>	As previous comments
	4156 / Bank Charges	<i>The budget is now overspent and it is anticipated that the total overspend will increase to 70% by the end of the financial year. Due to the large volume of invoices predominately relating to the Golf Club House, there have been more bacs payments than expected when the 2015/16 budget was set resulting in higher bank charges</i>	As previous comments
	4157 / Audit Fees	<i>The negative amount relates to an accrual from the previous financial year. The amount of £2,090 is regarding the external auditors fees from 2014/15 which is due to be paid in month 6</i>	The amount of £2,930 relating to last year's audit fees have been paid. The budget of £3,690 remaining relates to this year's accounts but will not be paid until October 2016. This amount will be accrued in the new financial year.
	4190 / Election Costs		The budget remaining of £13,992 is due to be spent before the end of this financial year or it will be accrued in the new financial year.
	4900 / Misc Suspense		This credit amount relates to monies received by a creditor in error. The monies were paid back during February so this account will show a nil balance at the end of the year.
205	Premises Church Street		
	4275 / Building Maintenance		This overspend relates to the redecorations to the Council Offices. The total expense is covered by the EMR Church Street Utilities.
	1054 / Income Other	<i>This income relates to the service charge invoiced to the Citizens Advice Bureau and Lewes District Council.</i>	As previous comments

		Previous Comments	New Comments
<b>206</b>	<b>Hurdls House</b>		
	4051 / Rates	<i>This expenditure is offset by the income rent code as the relevant rates are being recharged to the current tenant</i>	The Council has been credited for any rates previously paid. The tenant is also eligible for rate relief and has also been credited.
	4052 / Water	<i>This expenditure is offset by the income rent code.</i>	The water bill has now been transferred to the tenant.
	4055 / Electricity	<i>This expenditure is offset by the income rent code.</i>	The electric bill has now been transferred to the tenant
	4155 / Professional Fees	<i>This expenditure is likely to exceed the budget prior to the end of the financial year due to ongoing legal investigations.</i>	As previous comments
	4275 / Building Maintenance	<i>A budget was not allocated for this account but the Council agreed that this funding would come from General Reserves and will total approximatley £40,000. However, as per comments in the Internal Auditors Report, the General Reserves are lower than they should be so should be replenished next financial year.</i>	As previous comments
	1050 / Income Rent	<i>The total income reports the figure of £25,956. However, £25,156 of this amount relates to unpaid rent invoices carried forward from previous years and the income has not actually been received. There is a possibility that this money still may not be received in this financial year as it is currently subject to legal proceedings. The actual income received in this period is £800.</i>	As previous comments
<b>210</b>	<b>Civic Expenses</b>		
	4013 / Members Expenses		The current expenditure relates to Councillor travel to NALC conferences.
	4106 / Stationery	<i>The overspend relates to the purchase of folders and other material to provide wach new Councillor with an Office Information Pack.</i>	As previous comments
	4110 / Advertising & Publicity	<i>A budget was not allocated for this account however the expense of £187 relates to drop in leaflets being produced.</i>	As previous comments
	4111 / Equipment New	<i>A budget was not allocated for this account however the expense of £466 relates to the costs of recording equipment in the Chamber.</i>	As previous comments
	4185 / Fun Day & Tourney	<i>The overspend of £350 is offset by the income code.</i>	As previous comments
<b>215</b>	<b>Grants</b>		
	4405 / Grants in Kind		These are due to be apportioned to the correct income codes before the end of the financial year.



<b>Agenda Item No:</b>	<b>5</b>
<b>Committee:</b>	<b>Finance &amp; General Purposes</b>
<b>Date:</b>	<b>3<sup>rd</sup> March 2016</b>
<b>Title:</b>	<b>Second Internal Audit Report for 2015-16</b>
<b>By:</b>	<b>Lucy Clark, Support Services Manager</b>
<b>Purpose of Report:</b>	<b>To receive the Second Internal Audit Report from Mulberry &amp; Co Ltd for 2015-16</b>

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### **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**
- 

### **1. Information**

- 1.1** Mulberry & Co are the appointed Internal Auditor for 2015-and their second visit took place on 20<sup>th</sup> January 2016 focussing primarily on the review of income for the Golf Club.
- 1.2** Mulberry & Co's report is attached as Appendix A.
- 1.3** In summary, it was concluded that overall the Council's financial systems and procedures described and demonstrated were effective and fit for purpose, however there were certain issues highlighted with further recommendations.
- 1.4** A register of all issues to be addressed following the internal auditors visit are listed in Appendix B.
- 1.5** The Internal Auditor is due to visit the offices again in March 2016 to complete his final audit for this financial year.
- 1.6** Separate to the above, the Internal Auditor is continuing to work offsite reviewing previous internal audits of Seaford Town Council as requested by this Committee. This will be reported on at a later date.

### **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



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Town Clerk



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Seaford Town Council  
Internal Audit  
Year Ended 31st March 2016

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**Prepared by:** Mulberry & Co  
**Date of Interim Visit:** 6<sup>th</sup> November 2015  
**Date of second Interim** 20<sup>th</sup> January 2016  
**Date of Final Visit:** TBC

## 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 second interim report for your kind attention and presentation to the council. 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 Income

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.

### E. INCOME & VAT

Attended site on the 20<sup>th</sup> January 2016 to review income process primarily for the golf club. Income is split into 2 categories. 1. Membership subscriptions & Green Fees 2. Club House income.

All income is processed on site at the golf club with the financial postings to the accounts system handled by the accounts office in the Town Council.

On a weekly basis cash sheets are submitted to the council detailing nature and type of income that has been banked. The accounts department book this to a control account on the accounts package, on a monthly basis a summary is provided to the council which is posted as a journal recognising as income the various type of income. The control account is printed and this shows the balance as £nil at the month end. This proves that the weekly banked income agrees to the monthly income summary.

The IA reviewed three months drawn at random as was able to prove the following:-

- Weekly summary cash sheets agreed to that banked
- Weekly summary cash sheets agreed to the postings made to the accounts system
- Monthly summaries posted to accounts system
- Closing balance of the control account was £nil
- VAT had been properly accounted for at the applicable rate

On this basis the system of recording the accounting entries is working correctly and in accordance with internal procedures. **My only recommendation would be for the monthly control account to be signed as agreed and reviewed by someone other than the person preparing it.**

Attended site at the golf club to review the income process on site.

### Golf shop and membership

The golf shop is let to a sole trader (golf business). The close symbiotic relationship that exists between the council and the golf business creates a situation where the public would be rightly confused as to who is providing what service. On this basis, it is important that the council ensures that the golf business has policies and procedures in place that mirror that of the council, and a clear agreement in place detailing the nature and scope of the arrangement to ensure that in the event of any complaint or claim there can be no doubt as to where the responsibility falls. **I would recommend that a formal agreement is put in place regarding the right to occupy the space even if no rent is charged to protect the interest of all parties.**

The golf business has its own insurance; however copies of this have not been requested by the council. **I would recommend the council request a copy of this annually to ensure they are satisfied that the golf business has adequate cover and that no liability can fall on the council.**

The golf business employs its own staff, **I would recommend the council assure itself that the employees are bona fide and CRB checked as appropriate according to its own criteria to ensure legal compliance.**

There are 2 tills in the shop; 1 for the golf business merchandise sales and one for the council membership and green fees. The council's cash float of £70 is maintained but there were no formal reconciliations to show this being controlled. **I would recommend that a cash float reconciliation is prepared to control the running till balance and provide the council with a level of assurance that the cash flowing through the till is controlled.**

Access to the course is controlled via a pre numbered membership card and spot checks are carried out on occasion. The authorisation of a card and the registration of a membership number is completed via the till and cannot be completed unless payment is made, or a direct debit set up. This appears on the face of it to be a robust system so long as the cash income and expenditure of the till is reconciled regularly. As already noted a cash reconciliation would benefit the council in this regard. To ensure no membership cards are issued without payment an excel list is maintained by the golf business of the membership cards in issue and the relevant payment status. **Council may want to introduce an ad hoc review of these lists to ensure ongoing compliance and no ghost memberships.**

#### **Club House**

The club house deals with the entertainment, food and drink side of the golf club all monies are processed through two tills at the bar.

A daily cash reconciliation is performed on the cash float – signed by two employees.

The IA noted the following:-

- Blocked fire exists
- Doors marked "keep locked" were unlocked and accessible by the public
- Easy uncontrolled access to the store room from the public lockers
- Limited CCTV in the store room area
- Weekly summary cash sheets agreed to the postings made to the accounts system
- A report by the brewer highlighted a number of defects – **the council should ensure each point is formally addressed before the next quality control visit.**

**Mark Mulberry**  
**Internal Auditor**  
**12<sup>th</sup> February 2016**

Actions in response to Internal Audit Report dated 20th January 2016

Item	Issues Highlighted	Recommendations	Action Taken
Golf Course Income	No issues	IA recommends that the monthly control account be signed as agreed and reviewed by someone other than the person preparing it.	The Finance Administration Assistant prepares the payments and the Support Services Manager will sign this off.
Golf Shop & Membership	No issues	IA recommends that a formal agreement is put in place regarding the right to occupy the space even if no rent is charged to protect the interest of all parties.	
Golf Business Insurance	No issues	The IA recommends that the Council request a copy of this annually to ensure they are satisfied that the golf business has adequate cover and that no liability can fall on the Council.	A copy of the insurance will now be requested annually.
Golf Business - Staff	No issues	The IA recommends that the Council assures itself that the employees are bona fide and CRB checked as appropriate according to its own criteria to ensure legal compliance.	
Golf Till	No issues	The IA recommends that a cash float reconciliation is prepared to control the running till balance and provide the Council with a level of assurance that the cash flowing through the till is controlled.	
The View	Blocked Fire Exits		This will be addressed by the new restaurant manager as a matter of urgency.
The View	Doors marked "Kept Locked" were unlocked and accessible by the public.		This issue will be a priority for the new Restaurant Manager and will be reported on a the next meeting.
The View	Easy uncontrolled access to the store room from the public lockers		This issue will be a priority for the new Restaurant Manager and will be reported on a the next meeting.
The View	Limited CCTV in the store room area		This issue will be dealt with by the new Restaurant Manager and reported on a the next meeting
The View	The report by the stocktaker highlighted points to be addressed but not completed	The IA recommends that the Council should ensure that each point is formally addressed before the next visit.	This issue will be a priority for the new Restaurant Manager and will be reported on a the next meeting.



## Seaford Town Council

Report 147/15

<b>Agenda Item No:</b>	<b>6</b>
<b>Committee:</b>	<b>Finance &amp; General Purposes</b>
<b>Date:</b>	<b>3<sup>rd</sup> March 2016</b>
<b>Title:</b>	<b>Internal Control Review</b>
<b>By:</b>	<b>Lucy Clark, Support Services Manager</b>
<b>Purpose of Report:</b>	<b>To update the Committee on the review of Internal Controls.</b>

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### Recommendations

**You are recommended:**

- 1. To delegate power to The Town Clerk to review the Internal Controls internally by 31<sup>st</sup> March 2016.**

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### 1. Information

- 1.1** Each year the Council has to submit an Annual return for the relevant financial year.
- 1.2** Included within the return is the Annual Governance Statement. This is made up of a series of questions with Yes/No answers and a set of definitions. It sets out whether the organisation is following best principles for corporate governance and systems control.
- 1.3** Included within the Annual Governance Statement (Section 2) is question 2 which states "*We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness*".
- 1.4** It is essential that the Council as a whole is accountable and accepts responsibility for safeguarding the public money and resources in its charge.
- 1.5** Internal control is an essential element of good governance and financial management within an organisation. Town Councils are no different in this respect from any other organisation.
- 1.6** To this end it is expected that both officers and members' regularly review their internal controls, have them audited by their internal auditor, on which the external auditor relies, and to report to the Council on the outcome.

**1.7** Seaford Town Council has two main forms of Internal Control, within each element are sub sections that also need to be adhered to, to ensure compliance;

- Standing Orders
- Financial Regulations

Other Council Polices include;

- Financial Risk Assessment
- Electronic Payments Policy
- Scheme of Delegation
- BACS Payment Policy
- Risk Management Policy Statement
- Fraud Policy

In addition there are a number of internal payment and income procedures.

**1.8** As part of the review of internal controls, officers have to review them for accuracy and whether still appropriated or whether they need to be amended. When putting such controls to Council a proposed review date is suggested to which the following apply:

	Review Date
Standing Orders	May 2016
Financial Regulations	May 2016
Financial Risk Assessment	Annually
Electronic Payments Policy	August 2017
Scheme of Delegation	June 2016
BACS Payment Policy	March 2015
Risk Management Policy Statement	January 2015
Fraud Policy	New

**1.9** Given other pressures within the Council, a number of these controls have not been adequately reviewed in accordance with the timetable. It is officers' intentions to keep to the timetable in future years, however a revised timetable is set out as follows:

Standing Orders – it is recommended that no changes be made at this point but that they be reviewed for submission to either next year's annual Council or an earlier one if the Town Clerk considers it to be appropriate.



Financial Regulations – currently under review with the intention to put to Council in May 2016

Financial Risk Assessment – currently under review

Electronic Payments Policy - not due until August 2017 but will be reviewed prior to this date.

Scheme of Delegation – proposed to submit in June 2016

BACS Payment Policy – proposed to submit in June 2016

Risk Management Policy Statement – currently under review.

Fraud Policy – currently under review with the intention to put to Council in May 2016

- 1.10** In reviewing policies, officers have looked to see whether the Council is in compliance and where necessary has introduced procedures to ensure that they are maintained. Any revisions to the current policies and controls takes into account such reviews, future requirements and best practice.
- 1.11** It is requested that the Committee delegate powers to The Town Clerk together with the Support Services Manager to complete the review of the Internal Controls internally prior to 31<sup>st</sup> March 2016.

## **2. Financial Appraisal**

There are no known financial implications arising out of this report.

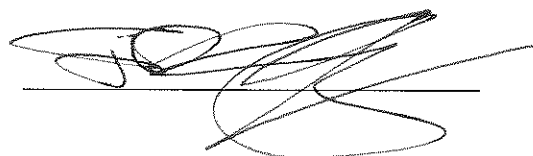
## **3. Contact Officer**

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

Support Services Manager



Town Clerk





## Seaford Town Council

Report 148/15

<b>Agenda Item No:</b>	7
<b>Committee:</b>	Finance & General Purposes Committee
<b>Date:</b>	27 February 2014
<b>Title:</b>	Council Risk Assessments
<b>By:</b>	Lucy Clark, Support Services Manager
<b>Purpose of Report:</b>	To update the Committee on the Financial Risk Assessments and Strategy.

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### Recommendations

You are recommended:

1. To delegate power to the Town Clerk to carry out the risk assessments of the Council and take appropriate action.
- 

### 1. Information

- 1.1 Each year the Council has to submit an Annual return for the relevant financial year.
- 1.2 Included within the return is the Annual Governance Statement. This is made up of a series of questions with Yes/No answers and a set of definitions. It sets out whether the organisation is following best principles for corporate governance and systems control.
- 1.3 Included within the Annual Governance Statement (Section 2) is question 5 which states "*We carried out an assessment of the risks facing the Council and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover as required*".
- 1.4 It is essential that the Council as a whole is accountable and accepts responsibility for risk management and the strategy adopted
- 1.5 Each year officers review all of the Council's significant assets and these are covered by insurance from a major insurance broker – currently Zurich. Valuations are carried out periodically and sums insured updated to reflect valuations and annual increases based on indices provided by the insurer.
- 1.6 In addition, insurance is provided for professional negligence, employer's liability and other specific areas of cover.

- 1.7 There are areas that cannot and will not be covered by insurance and the Council has to consider ways of mitigating such risks.
- 1.8 The method employed by the Council this year in producing its risk assessments is a system called Local Council Risk System (LCRS).
- 1.9 It is requested that the Committee delegate powers to The Town Clerk together with the Projects and Facilities Manager and the Support Services Manager to complete the risk assessments using the LCRS system prior to the end of the financial year to comply with the requirements of the annual return. A full report of the risk assessment will be provided at the next meeting.

**2. Financial Appraisal**

There are no known direct financial implications arising out 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

Report 149/15

<b>Agenda Item No:</b>	<b>8</b>
<b>Committee:</b>	<b>Finance &amp; General Purposes</b>
<b>Date:</b>	<b>3<sup>rd</sup> March 2016</b>
<b>Title:</b>	<b>Insurance Policy Renewals</b>
<b>By:</b>	<b>Ben King – Projects &amp; Facilities Manager</b>
<b>Purpose of Report:</b>	<b>To advise members of the insurance renewal status and tendering process.</b>

---

### Recommendations

You are recommended:

- 1. To delegate authority to the Town Clerk in consultation with the Chairman of this Committee and the Mayor to award the successful insurance contract following the tender selection process.**
- 

### 1. Information

- 1.1** The Town Council insurances are due for renewal; the current 5 year agreement with Zurich comes to an end on 31<sup>st</sup> March 2016, with a new contract being required, commencing from 1<sup>st</sup> April 2016. Tender packs for these insurances have now been released inviting three suitable providers to submit tenders.
- 1.2** Enquiries were made with a fourth provider with no response and further research was under taken to ensure that other options had been explored; however it was found that no other insurers or brokers had the breadth of experience or comparable client base.
- 1.3** Currently it seems that only two providers are preparing to tender as communications have only been received from those two, one of which is the existing provider.
- 1.4** Due to the nature of the information that is being handled, the type of business and particularly as this policy is entering the competitive market after a 5 year contract with one provider, there are a range of queries and additional information required by the tenderers in order for them to familiarise themselves with the Town Council's operations and then be able to tender competitively.
- 1.5** Compiling the responses to the queries has created some delays whereby tenders could not be submitted in time to present to this committee therefore it is

recommended that authority be delegated to the Town Clerk in consultation with the Chair of this Committee and the Mayor to award the successful tender.

- 1.6 The tender return date has been extended to provide suitable response
- 1.7 Possible cost savings have been incorporated into the tenders to ensure the best value is achieved also with the aim of reducing costs; options for alternative excesses, or extended contract periods have been included as well as a review of asset values.
- 1.8 The tenders are based primarily upon a 3 year contract however a 5 year contract option may be considered if it presents suitable cost savings over the term.

## 2. Financial Appraisal

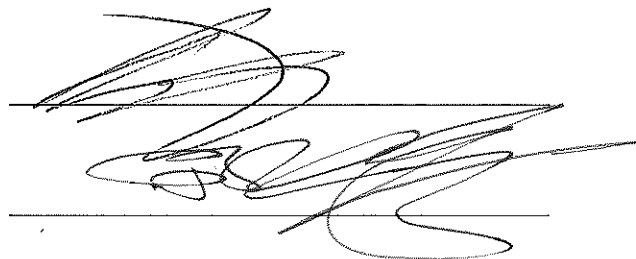
It is anticipated there will be no additional financial implications as a result of this report; subject to award of tender the expenditure will be accounted for in line with the relevant budget areas; and cost savings will be maximised where ever possible.

## 3. Contact Officer

The Contact Officer for this report is Ben King, Projects & Facilities Manager

Projects & Facilities Manager

Town Clerk





## Seaford Town Council

Report 150/15

**Agenda Item No:** 9  
**Committee:** Finance & General Purposes  
**Date:** 3<sup>rd</sup> March 2016  
**Title:** Fees for use of Council Facilities  
**By:** Lucy Clark - Support Services Manager  
**Purpose of Report:** To propose new fee structure for the use of Council facilities during 2016-17

---

### Recommendations

You are recommended:

1. To approve the fees proposed for the use of Council facilities during 2016-17 as shown in Appendix A
- 

### 1. Information

- 1.1 Attached as Appendix A is a proposed fee schedule for the use of Council facilities during 2015-16. VAT should be charged and is included at 20%.
- 1.2 The fees have increased by 3% which reflects the increase for the open spaces charge which were agreed at the previous Council meeting.

### 2. Financial Appraisal

These changes will not have any significant financial impact on the Council.

### 3. Contact Officer

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

Support Services Manager

Town Clerk

**Venue/facilities Hire Charges**  
**Effective from 1 April 2016 until 31 March 2017**  
**All figures are inclusive of VAT @ 20%**

Venue/Facility	Concessions Voluntary Groups with Official Council Representation	Non Commercial Local Seaford Based Voluntary Groups	Commercial Outside Bodies or Voluntary Groups That Are Not Based in Seaford.
<b>Rooms</b>		(9.00 - 16.00)	(9.00 - 16.00)
Council Chamber - Hourly Rate	£0	£8.45	£16.85
Council Chamber - Daily Rate	£0	£50.30	£100.55
Offices, 37 Church Street - Hourly Rate	£0	£6.25	£12.35
Offices, 37 Church Street - Daily Rate	£0	£29.20	£68.00

Office Services	Photocopying
	1 Black and White Sheet      8p 1 Colour Sheet                    10p

Beach Huts	
Ground Rent/Site Licence (Net £328.88)	£394.66 Inc VAT
Beach Hut Season Hire (Net £1,055.37)	£1,266.44 Inc VAT