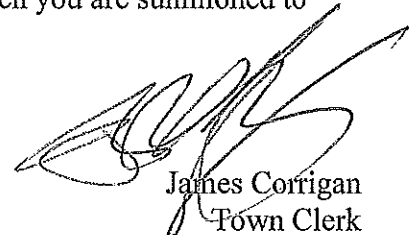




Seaford Town Council

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 8th December at 7.00 pm**, which you are summoned to attend.



James Corrigan
Town Clerk
1st December 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 96/16 regarding receipts, payments and bank reconciliation for September and October 2016 (pages 2 to 5).
- b) To consider report 97/16 regarding the Council budget position for the period of 1st April 2016 to 31st October 2016 (pages 6 to 19).

5. First Interim Internal Audit Report

To consider report 98/16 presenting the Committee with the first interim internal audit report for 2017/18 (pages 20 to 40).

6. Proposed Finance & General Purposes Budget 2017/18

To consider report 99/16 presenting the Committee with the proposed Finance & General Purposes Budget for 2017/18 (pages 41 to 50).

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: Councillor M Brown (Chair) and L Worcester (Vice-Chair). Councillors S Adeniji, D Argent, P Boorman, B Burfield, T Goodman, R Hayder, R Honeyman and A Latham.

For information: Councillors D Burchett, L Freeman, N Freeman, O Honeyman, P Lower, M McLean, L Wallraven, M Wearmouth, B Webb and C White.



Seaford Town Council

Report 96/16

Agenda Item No:	4 (a)
Committee:	Finance & General Purposes
Date:	8th December 2016
Title:	Receipts, Payments and Bank Reconciliation Reports for September and October 2016
By:	Lucy Clark, Support Services Manager
Purpose of Report:	To advise the Committee of receipts, payments and bank reconciliations for September and October 2016

Recommendations

You are recommended to note the report.

1. To note (as previously reported) the balance brought forward from August 2016 is £328,921.60.
 2. To note the September 2016 total receipts are £425,773.49 and total payments are £193,236.14 leaving a balance to carry forward of £561,458.96
 3. To note the October 2016 total receipts are £82,374.69 and total payments are £132,202.63 leaving a balance to carry forward of £511,631.02
-

1. Information

- 1.1 As previously reported at the Finance and General Purposes Meeting held on 3rd March 2016, reports prior to this date had 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 had 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 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.
- 1.4 Therefore, in line with the above, and following on from the March meeting, this report will attach the signed reconciliation page for the relevant months.
- 1.5 Copies of the cashbook detailing these receipts and payments are available in the members' room and by email should a Councillor so request.

1.6 The Chairman of this Committee, Councillor Mark Brown, continues to view and verify that he is in agreement with the bank reconciliations already reconciled by the Support Services Manager. This task may also be carried out the Deputy Chairman of this Committee, Councillor Leslie Worcester.

1.7 Councillor Brown has viewed and verified the bank statements for September and October 2016. Signed copies of the reconciliation pages are attached in Appendix A.

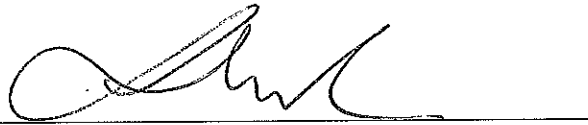
2. Financial Appraisal

The appendix comprises the bank account reconciliations for September and October 2016.

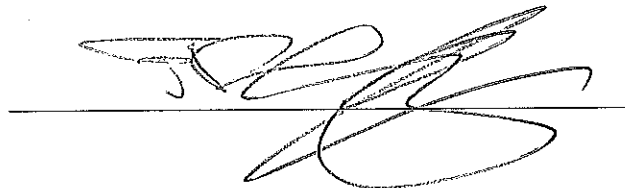
3. Contact Officer

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

Support Services Manager

A handwritten signature in black ink, appearing to be 'Lucy Clark', written over a horizontal line.

Town Clerk

A handwritten signature in black ink, written over a horizontal line. The signature is stylized and difficult to decipher.

September 2016

APPENDIX A

Date: 04/10/2016

Seaford Town Council 2016/2017

Page No: 1

Time: 17:37

User: LC

Bank Reconciliation Statement as at: 30/09/2016 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	30/09/2016	538	552,111.26
			<u>552,111.26</u>
<u>Unpresented Cheques (Minus)</u>			<u>Amount</u>
31/08/2016 202937	Royal British Legion		431.07
02/06/2016 bacs	Seaford Cleaning Contractors		1,868.75
21/09/2016 202940	Society of Local Council Clerk		250.00
			<u>2,549.82</u>
			549,561.44
<u>Receipts not Banked/Cleared (Plus)</u>			
31/08/2016			0.70
28/09/2016			409.00
28/09/2016			235.72
29/09/2016			236.90
30/09/2016			4,288.75
30/09/2016			96.00
30/09/2016			471.00
30/09/2016			2,937.00
30/09/2016			237.95
30/09/2016			2,984.50
			<u>11,897.52</u>
			561,458.96
			Balance per Cash Book is :- 561,458.95
			Difference is :- 0.00

RECONCILED TO CASHBOOK

Name:

Signed: LUCY CLARK

Date: 5/10/16

CHECKED AND VERIFIED BY:

Name: M BROWN

Signed: [Signature]

Date: 10/10/16

OCTOBER 2016

Date: 08/11/2016

Seaford Town Council 2016/2017

Page No: 1

Time: 15:22

User: LC

Bank Reconciliation Statement as at: 31/10/2016 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	31/10/2016	547	494,532.45
			<u>494,532.45</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
13/10/2016 202944	Royal British Legion	52.50	
13/10/2016 202943	Royal British Legion	17.50	
24/10/2016 202945	Crouch Bowling Club	840.00	
31/10/2016 202946	Gabrielles Garden	250.00	
			<u>1,160.00</u>
			493,372.45
<u>Receipts not Banked/Cleared (Plus)</u>			
31/08/2016		0.70	
27/10/2016		196.00	
27/10/2016		289.55	
28/10/2016		346.00	
28/10/2016		303.75	
29/10/2016		490.00	
29/10/2016		649.30	
30/10/2016		646.00	
30/10/2016		893.85	
31/10/2016		409.00	
31/10/2016		8,894.75	
31/10/2016		379.55	
31/10/2016		4,760.12	
			<u>18,258.57</u>
			511,631.02
			Balance per Cash Book is :- 511,631.02
			Difference is :- 0.00

RECONCILED TO CASHBOOK

Name: LUCY CLARK

Signed: [Signature] Date: 8/11/16

CHECKED AND VERIFIED BY:

Name: M BROWN

Signed: [Signature] Date: 25/11/16



Seaford Town Council

Report 97/16

Agenda Item No: 4 (b)
Committee: Finance & General Purposes
Date: 8th December 2016
Title: Finance Report
By: Lucy Clark, Support Services Manager
Purpose of Report: To inform Members of the Income and Expenditure from 1st April 2016 to 31st October 2016 compared to the annual budget.

Recommendations

You are recommended:

- 1. To approve the report.**
-

1. Information

- 1.1** Attached in Appendix A are the statements detailing income and expenditure for the period 1 April 2016 to 31 October 2016 for each Committee compared to the projected annual budget.
- 1.2** Greater detail on reasons for over performance / underperformance of individual budgets has been 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

29/11/2016

Seaford Town Council 2016/2017

14:51

Detailed Income & Expenditure by Budget Heading 31/10/2016

Page No 1

Month No : 7

Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
Community Services							
105 Salts Recreation Ground							
4052	Water & Sewerage	0	117	2,060	1,943	1,943	5.7 %
4055	Electricity	367	411	200	-211	-211	205.6 %
4115	Insurance	0	2,134	3,700	1,566	1,566	57.7 %
4199	Other Expenditure	0	360	0	-360	-360	0.0 %
4250	Public Seating	0	340	0	-340	-340	0.0 %
4251	Dog Bin Emptying	148	1,038	1,833	795	795	56.6 %
4260	Grounds Maintenance Contract	5,705	40,053	70,510	30,457	30,457	56.8 %
4261	Grounds Maint non contract	1,000	7,240	5,000	-2,240	-2,240	144.8 %
4274	Projects Expenditure	1,352	1,352	0	-1,352	-1,352	0.0 %
4275	Building Maintenance	1,005	1,045	0	-1,045	-1,045	0.0 %
	Salts Recreation Ground :- Expenditure	9,577	54,091	83,303	29,212	0	64.9 %
1050	Income Rent	78	1,237	1,368	-131		90.4 %
1051	Income Insurance Recharge	0	791	1,326	-535		59.7 %
1054	Income Other	140	420	0	420		0.0 %
1058	Income Water Recharge	0	866	1,808	-942		47.9 %
1066	Income Concession	0	16,800	16,800	0		100.0 %
1073	Sports Pitch Hire	562	3,265	7,653	-4,388		42.7 %
	Salts Recreation Ground :- Income	780	23,379	28,955	-5,576		80.7 %
	Net Expenditure over Income	8,797	30,712	54,348	23,636		
106 Crouch Recreation Ground							
4052	Water & Sewerage	0	-42	2,248	2,290	2,290	-1.9 %
4055	Electricity	0	302	307	5	5	98.2 %
4115	Insurance	0	949	1,838	889	889	51.6 %
4251	Dog Bin Emptying	106	742	1,310	568	568	56.6 %
4260	Grounds Maintenance Contract	3,509	24,562	43,370	18,808	18,808	56.6 %
4261	Grounds Maint non contract	0	1,050	3,000	1,950	1,950	35.0 %
4501	Filming Expenses	840	840	0	-840	-840	0.0 %
	Crouch Recreation Ground :- Expenditure	4,455	28,403	52,073	23,670	0	54.5 %
1011	Income Filming	0	1,350	0	1,350		0.0 %
1050	Income Rent	11,081	12,385	2,400	9,985		516.0 %
1051	Income Insurance Recharge	0	500	763	-263		65.6 %
1057	Income Electricity Recharge	0	112	153	-41		73.4 %
1073	Sports Pitch Hire	-10,808	2,657	9,270	-6,613		28.7 %
	Crouch Recreation Ground :- Income	273	17,004	12,586	4,418		135.1 %
	Net Expenditure over Income	4,182	11,399	39,487	28,088		

Month No : 7

Committee Report

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
107	<u>Martello Fields</u>							
4251	Dog Bin Emptying	85	593	1,048	455		455	56.6 %
4260	Grounds Maintenance Contract	1,290	9,030	15,945	6,915		6,915	56.6 %
4261	Grounds Maint non contract	115	1,389	2,000	611		611	69.5 %
4275	Building Maintenance	0	215	0	-215		-215	0.0 %
	Martello Fields :- Expenditure	1,490	11,228	18,993	7,765	0	7,765	59.1 %
1050	Income Rent	39	5,070	4,000	1,070			126.7 %
	Martello Fields :- Income	39	5,070	4,000	1,070			126.7 %
	Net Expenditure over Income	1,451	6,158	14,993	8,835			
108	<u>Other Open Spaces</u>							
4052	Water & Sewerage	0	-83	75	158		158	-110.2
4154	Land Registry Fees	12	24	0	-24		-24	0.0 %
4250	Public Seating	0	75	0	-75		-75	0.0 %
4251	Dog Bin Emptying	170	1,187	2,095	908		908	56.6 %
4260	Grounds Maintenance Contract	2,468	17,273	30,500	13,227		13,227	56.6 %
4261	Grounds Maint non contract	1,786	2,549	3,500	951		951	72.8 %
4270	Vehicles & Equipment Maint	0	50	0	-50		-50	0.0 %
4275	Building Maintenance	206	206	0	-206		-206	0.0 %
	Other Open Spaces :- Expenditure	4,641	21,281	36,170	14,889	0	14,889	58.8 %
1066	Income Concession	0	0	2,500	-2,500			0.0 %
	Other Open Spaces :- Income	0	0	2,500	-2,500			0.0 %
	Net Expenditure over Income	4,641	21,281	33,670	12,389			
113	<u>Crypt</u>							
4051	Rates	561	3,931	5,679	1,748		1,748	69.2 %
4052	Water & Sewerage	0	-19	200	219		219	-9.7 %
4055	Electricity	33	27	875	848		848	3.1 %
4056	Gas	0	90	2,348	2,258		2,258	3.8 %
4105	Postage	0	0	10	10		10	0.0 %
4106	Stationery	0	0	100	100		100	0.0 %
4110	Advertising & Publicity	0	26	1,000	974		974	2.6 %
4115	Insurance	0	421	792	371		371	53.1 %
4199	Other Expenditure	0	0	50	50		50	0.0 %
4201	Cleaning & Hygiene	81	184	500	316		316	36.8 %
4275	Building Maintenance	206	246	0	-246		-246	0.0 %
	Crypt :- Expenditure	881	4,905	11,554	6,649	0	6,649	42.5 %

Month No : 7

Committee Report

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
1050	Income Rent	1,400	6,509	6,500	9			100.1 %
	Crypt :- Income	1,400	6,509	6,500	9			100.1 %
	Net Expenditure over Income	-519	-1,603	5,054	6,657			
<u>115</u>	<u>Martello Tower</u>							
4115	Insurance	0	1,430	2,273	843		843	62.9 %
4275	Building Maintenance	0	375	0	-375		-375	0.0 %
	Martello Tower :- Expenditure	0	1,805	2,273	468	0	468	79.4 %
	Net Expenditure over Income	0	1,805	2,273	468			
<u>116</u>	<u>Seaford Head Estate</u>							
4115	Insurance	0	801	1,273	472		472	62.9 %
4199	Other Expenditure	86	194	0	-194		-194	0.0 %
4250	Public Seating	0	1,357	0	-1,357		-1,357	0.0 %
4251	Dog Bin Emptying	85	509	1,048	539		539	48.5 %
4260	Grounds Maintenance Contract	152	1,063	1,877	814		814	56.6 %
4261	Grounds Maint non contract	180	1,828	2,000	172		172	91.4 %
4275	Building Maintenance	0	395	0	-395		-395	0.0 %
4500	Nature Reserve Expenses	0	5,640	10,500	4,860		4,860	53.7 %
4501	Filming Expenses	0	1,245	0	-1,245		-1,245	0.0 %
	Seaford Head Estate :- Expenditure	502	13,032	16,698	3,666	0	3,666	78.0 %
1011	Income Filming	2,223	8,823	0	8,823			0.0 %
1050	Income Rent	0	10,000	10,000	0			100.0 %
1053	Income Grants	1,625	1,625	3,250	-1,625			50.0 %
1055	Income Memorial Bench	5,500	9,000	0	9,000			0.0 %
1066	Income Concession	543	2,878	2,500	378			115.1 %
1079	Income Memorial Picnic Bench	600	600	0	600			0.0 %
1200	Income Nature Reserve	-1,000	0	15,750	-15,750			0.0 %
	Seaford Head Estate :- Income	9,491	32,926	31,500	1,426			104.5 %
	Net Expenditure over Income	-8,989	-19,894	-14,802	5,092			
<u>117</u>	<u>Seafront</u>							
4052	Water & Sewerage	0	-321	180	501		501	-178.5 %
4055	Electricity	0	852	2,334	1,482		1,482	36.5 %
4115	Insurance	0	446	534	88		88	83.5 %
4253	Shelters	570	1,422	1,600	178		178	88.9 %
4261	Grounds Maint non contract	1,261	3,111	3,000	-111		-111	103.7 %

Month No : 7

Committee Report

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
4274	Projects Expenditure	750	750	0	-750		-750	0.0 %
4275	Building Maintenance	206	206	0	-206		-206	0.0 %
	Seafront :- Expenditure	2,787	6,467	7,648	1,181	0	1,181	84.6 %
1011	Income Filming	727	1,427	0	1,427			0.0 %
1053	Income Grants	2,240	2,240	0	2,240			0.0 %
1054	Income Other	0	83	0	83			0.0 %
1057	Income Electricity Recharge	364	1,827	2,334	-507			78.3 %
1058	Income Water Recharge	0	47	82	-35			57.3 %
1066	Income Concession	2,455	43,746	42,825	921			102.2 %
1078	Income Entertainment Area	800	12,800	0	12,800			0.0 %
1092	Income Grnds Maint Non Contrat	0	135	0	135			0.0 %
	Seafront :- Income	6,586	62,306	45,241	17,065			137.7 %
	Net Expenditure over Income	-3,798	-55,839	-37,593	18,246			
118	Beach Huts							
4051	Rates	300	2,041	3,231	1,190		1,190	63.2 %
4115	Insurance	0	390	1,118	728		728	34.9 %
4275	Building Maintenance	0	15	0	-15		-15	0.0 %
	Beach Huts :- Expenditure	300	2,446	4,349	1,903	0	1,903	56.2 %
1054	Income Other	0	117	0	117			0.0 %
1055	Income Memorial Bench	500	500	0	500			0.0 %
1060	Beach Huts Site Licence	0	16,110	18,944	-2,834			85.0 %
1061	Beach Hut Annual Rent	0	12,664	12,664	0			100.0 %
	Beach Huts :- Income	500	29,391	31,608	-2,217			93.0 %
	Net Expenditure over Income	-200	-26,945	-27,259	-314			
119	Old Town Hall							
4115	Insurance	0	180	196	16		16	91.7 %
4274	Projects Expenditure	0	494	0	-494		-494	0.0 %
4275	Building Maintenance	206	206	0	-206		-206	0.0 %
	Old Town Hall :- Expenditure	206	880	196	-684	0	-684	449.0 %
1050	Income Rent	106	850	1,275	-425			66.7 %
1051	Income Insurance Recharge	0	180	1,275	-1,095			14.1 %
	Old Town Hall :- Income	106	1,030	2,550	-1,520			40.4 %
	Net Expenditure over Income	100	-150	-2,354	-2,204			

Month No : 7

Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
125 Allotments							
4154 Land Registry Fees	6	6	0	-6		-6	0.0 %
4199 Other Expenditure	0	254	966	712		712	26.3 %
Allotments :- Expenditure	6	260	966	706	0	706	27.0 %
1050 Income Rent	0	874	870	4			100.5 %
1054 Income Other	0	414	966	-552			42.8 %
Allotments :- Income	0	1,288	1,836	-548			70.2 %
Net Expenditure over Income	6	-1,028	-870	158			
130 Other Recreation							
4410 Swimming Pool	1,860	5,139	10,000	4,861		4,861	51.4 %
Other Recreation :- Expenditure	1,860	5,139	10,000	4,861	0	4,861	51.4 %
Net Expenditure over Income	1,860	5,139	10,000	4,861			
134 CCTV							
4055 Electricity	0	367	1,757	1,390		1,390	20.9 %
4115 Insurance	0	333	954	621		621	34.9 %
4276 CCTV	0	7,914	8,398	484		484	94.2 %
CCTV :- Expenditure	0	8,614	11,109	2,495	0	2,495	77.5 %
Net Expenditure over Income	0	8,614	11,109	2,495			
135 Community Service Other							
4112 Subscriptions	0	249	0	-249		-249	0.0 %
4115 Insurance	0	51	199	148		148	25.8 %
4195 Events Expenditure	0	368	250	-118		-118	147.4 %
4262 Tree Warden Expenses	0	-364	2,000	2,364		2,364	-18.2 %
4273 Christmas Lights	0	4,827	15,000	10,173		10,173	32.2 %
4281 Christmas Event Expenses	0	127	0	-127		-127	0.0 %
4282 Armed Forces Day Expenditure	0	6,491	0	-6,491		-6,491	0.0 %
4290 Pysical Activity Proj Expenses	0	0	8,000	8,000		8,000	0.0 %
Community Service Other :- Expenditure	0	11,750	25,449	13,699	0	13,699	46.2 %
1053 Income Grants	0	4,418	0	4,418			0.0 %
1070 Income Community Serv Events	0	2,073	0	2,073			0.0 %
1075 Income Christmas Event	3,413	3,871	0	3,871			0.0 %
Community Service Other :- Income	3,413	10,362	0	10,362			
Net Expenditure over Income	-3,413	1,388	25,449	24,061			

Month No : 7

Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget	
220	<u>Building Maintenance Pool</u>							
4275	80	2,987	6,000	3,013		3,013	49.8 %	
	Building Maintenance Pool :- Expenditure	80	2,987	6,000	3,013	0	3,013	49.8 %
	Net Expenditure over Income	80	2,987	6,000	3,013			
225	<u>Projects Pool</u>							
4274	425	-2,307	30,000	32,307		32,307	-7.7 %	
4275	1,392	1,392	0	-1,392		-1,392	0.0 %	
	Projects Pool :- Expenditure	1,817	-915	30,000	30,915	0	30,915	-3.0 %
1052	0	595	0	595			0.0 %	
	Projects Pool :- Income	0	595	0	595			
	Net Expenditure over Income	1,817	-1,510	30,000	31,510			
301	<u>Planning & Highways</u>							
4261	0	18	0	-18		-18	0.0 %	
4263	18	108	500	392		392	21.6 %	
	Planning & Highways :- Expenditure	18	126	500	374	0	374	25.2 %
	Net Expenditure over Income	18	126	500	374			
	Community Services :- Expenditure	28,622	172,500	317,281	144,781	0	144,781	54.4 %
	Income	22,588	189,859	167,276	22,583		113.5 %	
	Net Expenditure over Income	6,034	-17,359	150,005	167,364			
<u>Finance & General Purposes</u>								
121	<u>Seaford in Bloom</u>							
4402	0	8,373	10,000	1,627		1,627	83.7 %	
	Seaford in Bloom :- Expenditure	0	8,373	10,000	1,627	0	1,627	83.7 %
1054	0	100	0	100			0.0 %	
	Seaford in Bloom :- Income	0	100	0	100			
	Net Expenditure over Income	0	8,273	10,000	1,727			
201	<u>Administration</u>							
4000	15,840	105,072	191,000	85,928		85,928	55.0 %	
4001	0	8,211	14,127	5,916		5,916	58.1 %	
4002	2,624	17,915	25,057	7,142		7,142	71.5 %	

Month No : 7

Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
4004 Staff Welfare Costs	112	763	0	-763		-763	0.0 %
4009 Recruitment Costs	157	1,060	1,000	-60		-60	106.0 %
4010 Staff Training	3,520	3,863	8,000	4,138		4,138	48.3 %
4012 Staff Expenses	0	97	500	403		403	19.5 %
4015 Office Refreshments	59	148	300	153		153	49.2 %
4100 Telecommunications	210	1,792	2,600	808		808	68.9 %
4105 Postage	1	977	1,600	623		623	61.0 %
4106 Stationery	194	1,330	2,000	670		670	66.5 %
4107 Photocopier	308	1,564	3,000	1,436		1,436	52.1 %
4110 Advertising & Publicity	0	581	2,500	1,919		1,919	23.2 %
4111 Office Equipment New	0	831	1,500	669		669	55.4 %
4112 Subscriptions	0	3,230	4,165	935		935	77.6 %
4113 Software Support	0	7,449	2,700	-4,749		-4,749	275.9 %
4114 Licence Fee	0	0	35	35		35	0.0 %
4115 Insurance	0	3,594	4,325	731		731	83.1 %
4116 Web Site	0	360	440	80		80	81.8 %
4155 Professional Fees	0	7,409	15,000	7,591		7,591	49.4 %
4156 Bank Charges	73	399	835	436		436	47.8 %
4157 Audit Fees	0	-44	4,635	4,679		4,679	-0.9 %
4180 Room Hire	0	0	100	100		100	0.0 %
4181 Civic - Mayors Allowance	-5	0	0	0		0	0.0 %
4190 Election Costs	0	-37,845	10,000	47,845		47,845	-378.4 %
4199 Other Expenditure	0	42	0	-42		-42	0.0 %
4270 Vehicles & Equipment Maint	0	36	0	-36		-36	0.0 %
4413 Neighbourhood Plan	9,272	11,035	25,000	13,965		13,965	44.1 %
4414 N Plan Disbursement Budget	182	264	0	-264		-264	0.0 %
4900 Suspense A/c	-11	0	0	0		0	0.0 %
Administration :- Expenditure	32,536	140,132	320,419	180,287	0	180,287	43.7 %
1013 Income Bank Charges	0	12	0	12			0.0 %
1053 Income Grants	0	8,922	0	8,922			0.0 %
1059 Income Photocopying	0	181	0	181			0.0 %
1062 Income Telephone Recharge	211	353	870	-517			40.6 %
1068 Income Stationery Re-Charge	0	4	0	4			0.0 %
1190 Interest Received	135	780	1,100	-320			70.9 %
Administration :- Income	345	10,252	1,970	8,282			520.4 %
Net Expenditure over Income	32,190	129,879	318,449	188,570			
205 Premises - Church Street							
4050 Rent payable	7,500	15,000	17,500	2,500		2,500	85.7 %

Month No : 7

Committee Report

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
4051	Rates	1,064	7,453	10,877	3,424		3,424	68.5 %
4059	Church Street Service Charges	0	0	8,500	8,500		8,500	0.0 %
4270	Vehicles & Equipment Maint	33	125	630	505		505	19.9 %
4275	Building Maintenance	0	403	500	97		97	80.5 %
4301	Public Works Loan Payment	9,044	18,089	18,089	0		0	100.0 %
	Premises - Church Street :- Expenditure	17,641	41,070	56,096	15,026	0	15,026	73.2 %
1050	Income Rent	51	218	50	168			436.1 %
1052	Income Projects	0	0	6,525	-6,525			0.0 %
	Premises - Church Street :- Income	51	218	6,575	-6,357			3.3 %
	Net Expenditure over Income	17,590	40,852	49,521	8,669			
<u>206</u>	<u>Premises - Hurdis House</u>							
4052	Water & Sewerage	0	-29	0	29		29	0.0 %
4115	Insurance	0	385	800	415		415	48.2 %
4155	Professional Fees	0	8,400	5,000	-3,400		-3,400	168.0 %
4275	Building Maintenance	700	740	0	-740		-740	0.0 %
4301	Public Works Loan Payment	0	7,501	15,002	7,501		7,501	50.0 %
	Premises - Hurdis House :- Expenditure	700	16,997	20,802	3,805	0	3,805	81.7 %
1050	Income Rent	0	26,356	21,000	5,356			125.5 %
1051	Income Insurance Recharge	0	385	800	-415			48.2 %
	Premises - Hurdis House :- Income	0	26,741	21,800	4,941			122.7 %
	Net Expenditure over Income	700	-9,744	-998	8,746			
<u>210</u>	<u>Civic Expenses</u>							
4013	Members Expenses	0	0	100	100		100	0.0 %
4014	Member Training	110	901	1,500	599		599	60.1 %
4106	Stationery	0	48	100	52		52	48.0 %
4110	Advertising & Publicity	0	0	50	50		50	0.0 %
4115	Insurance	0	195	0	-195		-195	0.0 %
4180	Room Hire	60	120	0	-120		-120	0.0 %
4181	Civic - Mayors Allowance	232	328	1,500	1,172		1,172	21.8 %
4182	Catering & Hospitality	0	11	500	489		489	2.1 %
4183	Civic - Awards	0	237	500	263		263	47.5 %
4184	Civic - other	0	254	200	-54		-54	126.8 %
4188	Town Crier Expenses	30	65	125	60		60	52.0 %
4189	Young Mayor	0	103	500	397		397	20.6 %
4190	Election Costs	0	37,845	0	-37,845		-37,845	0.0 %
	Civic Expenses :- Expenditure	432	40,106	5,075	-35,031	0	-35,031	790.3 %

Month No : 7

Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
1081 Young Mayor Income	0	198	0	198			0.0 %
Civic Expenses :- Income	0	198	0	198			
Net Expenditure over Income	432	39,908	5,075	-34,833			
<u>215 Grants</u>							
4401 Grants	0	22,300	28,650	6,350		6,350	77.8 %
4405 Grants in Kind	0	0	2,200	2,200		2,200	0.0 %
Grants :- Expenditure	0	22,300	30,850	8,550	0	8,550	72.3 %
1105 Seahaven Loan Repayment	177	1,241	2,129	-888			58.3 %
Grants :- Income	177	1,241	2,129	-888			58.3 %
Net Expenditure over Income	-177	21,059	28,721	7,662			
Finance & General Purposes :- Expenditure	51,309	268,978	443,242	174,264	0	174,264	60.7 %
Income	574	38,751	32,474	6,277			119.3 %
Net Expenditure over Income	50,735	230,227	410,768	180,541			

Golf Course

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
<u>101 Golf Course</u>							
4000 Salaries & Wages	6,198	42,299	77,116	34,817		34,817	54.9 %
4001 Employers NI	453	3,135	4,378	1,243		1,243	71.6 %
4002 Employers Superannuation	821	5,690	13,951	8,261		8,261	40.8 %
4010 Staff Training	0	682	1,500	819		819	45.4 %
4011 Staff Protective Clothing	0	482	1,000	518		518	48.2 %
4015 Office Refreshments	306	306	0	-306		-306	0.0 %
4041 Golf Professional Retainer	3,492	24,446	41,908	17,462		17,462	58.3 %
4045 Golf Course Player Costs	0	39	2,500	2,461		2,461	1.6 %
4046 Golf Club Membership Fees	0	7,089	24,585	17,496		17,496	28.8 %
4051 Rates	1,968	13,773	19,995	6,222		6,222	68.9 %
4052 Water & Sewerage	883	4,274	2,500	-1,774		-1,774	171.0 %
4055 Electricity	0	948	3,100	2,152		2,152	30.6 %
4056 Gas	339	345	0	-345		-345	0.0 %
4060 Refuse	0	282	400	118		118	70.4 %
4100 Telecommunications	17	119	300	181		181	39.6 %
4105 Postage	0	10	300	290		290	3.5 %
4106 Stationery	116	244	300	56		56	81.5 %
4110 Advertising & Publicity	550	2,335	3,000	665		665	77.8 %
4112 Subscriptions	0	388	0	-388		-388	0.0 %
4113 Software Support	0	464	380	-84		-84	122.2 %

Month No : 7

Committee Report

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
4114	Licence Fee	0	75	80	5		5	93.8 %
4115	Insurance	0	6,686	5,200	-1,486		-1,486	128.6 %
4156	Bank Charges	127	1,021	1,800	779		779	56.7 %
4251	Dog Bin Emptying	85	593	1,750	1,157		1,157	33.9 %
4261	Grounds Maint non contract	1,800	17,015	26,100	9,085		9,085	65.2 %
4270	Vehicles & Equipment Maint	161	7,501	14,790	7,289		7,289	50.7 %
4271	Vehicle & Equipment Lease	0	798	20,996	20,198		20,198	3.8 %
4272	Equipment Purchase	266	16,766	12,000	-4,766		-4,766	139.7 %
4275	Building Maintenance	13,366	17,741	2,000	-15,741		-15,741	887.1 %
4308	Rent - Shop, Locker & Chng Rms	4,167	29,168	19,000	-10,168		-10,168	153.5 %
4309	Buggy Lease	440	3,078	5,277	2,199		2,199	58.3 %
	Golf Course :- Expenditure	35,554	207,793	306,206	98,413	0	98,413	67.9 %
1000	Golf Course Season Ticket	2,924	148,327	172,000	-23,673			86.2 %
1001	Golf Course Green Fees M-F	6,053	52,985	65,000	-12,015			81.5 %
1002	Golf Course Green Fees w/eb/h	5,401	41,367	48,000	-6,633			86.2 %
1003	Golf Course Specials	3,049	37,753	46,042	-8,289			82.0 %
1004	Golf Course Locker	4	444	3,000	-2,556			14.8 %
1005	Golf Course Credit Card Charge	0	28	190	-162			14.7 %
1007	Golf Course Air Traffic	0	7,500	7,500	0			100.0 %
1012	Corporate Membership	0	0	11,667	-11,667			0.0 %
1050	Income Rent	0	0	1,100	-1,100			0.0 %
1053	Income Grants	0	1,500	0	1,500			0.0 %
1054	Income Other	0	717	0	717			0.0 %
1100	Income Advertising	0	0	1,500	-1,500			0.0 %
1311	Buggy Hire	1,579	15,008	15,000	8			100.1 %
	Golf Course :- Income	19,011	305,630	370,999	-65,369			82.4 %
	Net Expenditure over Income	16,543	-97,837	-64,793	33,044			
<u>102</u>	<u>New Club House Construction</u>							
4277	New Golf Club House	0	126,857	0	-126,857		-126,857	0.0 %
	New Club House Construction :- Expenditure	0	126,857	0	-126,857	0	-126,857	
	Net Expenditure over Income	0	126,857	0	-126,857			
<u>103</u>	<u>Golf Club House</u>							
4000	Salaries & Wages	14,473	98,606	170,000	71,394		71,394	58.0 %
4001	Employers NI	2,040	5,504	4,500	-1,004		-1,004	122.3 %
4002	Employers Superannuation	1,063	6,508	12,000	5,492		5,492	54.2 %
4003	Sub-contracted Staff	2,700	19,474	0	-19,474		-19,474	0.0 %

Month No : 7

Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget	
4009	Recruitment Costs	25	50	1,000	950	950	5.0 %	
4010	Staff Training	460	460	2,000	1,540	1,540	23.0 %	
4016	Staff Uniform	0	531	500	-31	-31	106.2 %	
4017	Timesheet & Rota Software	0	0	170	170	170	0.0 %	
4051	Rates	691	4,839	5,700	861	861	84.9 %	
4052	Water & Sewerage	0	53	3,600	3,547	3,547	1.5 %	
4055	Electricity	1,236	7,712	14,000	6,288	6,288	55.1 %	
4056	Gas	1,545	2,910	11,000	8,090	8,090	26.5 %	
4060	Refuse	160	1,164	5,000	3,836	3,836	23.3 %	
4100	Telecommunications	91	627	2,200	1,573	1,573	28.5 %	
4105	Postage	0	0	300	300	300	0.0 %	
4106	Stationery	296	444	700	256	256	63.5 %	
4110	Advertising & Publicity	224	2,482	2,500	18	18	99.3 %	
4113	Software Support	138	1,143	450	-693	-693	253.9 %	
4114	Licence Fee	70	360	1,000	640	640	36.0 %	
4115	Insurance	0	1,995	6,500	4,505	4,505	30.7 %	
4116	Web Site	17	767	0	-767	-767	0.0 %	
4156	Bank Charges	178	1,293	1,900	607	607	68.1 %	
4196	Club House Events Expenditure	130	1,827	4,500	2,673	2,673	40.6 %	
4201	Cleaning & Hygiene	460	16,095	12,000	-4,095	-4,095	134.1 %	
4202	Linen Cleaning	323	1,516	3,000	1,484	1,484	50.5 %	
4270	Vehicles & Equipment Maint	0	168	0	-168	-168	0.0 %	
4272	Equipment Purchase	148	5,390	5,000	-390	-390	107.8 %	
4275	Building Maintenance	463	1,338	1,000	-338	-338	133.8 %	
4276	CCTV	0	1,003	2,000	997	997	50.1 %	
4301	Public Works Loan Payment	0	51,389	110,000	58,611	58,611	46.7 %	
4303	Food Expenditure	5,023	46,950	68,000	21,050	21,050	69.0 %	
4304	Bar Expenditure	6,353	35,761	80,000	44,239	44,239	44.7 %	
4305	Fire Extinguishers	0	0	620	620	620	0.0 %	
4306	Catering Utensils & Equip	0	515	500	-15	-15	102.9 %	
4307	Bar Utensils & Equip	194	748	500	-248	-248	149.6 %	
4311	Pest Control	0	352	400	48	48	87.9 %	
4313	Stock Take	175	1,050	3,240	2,190	2,190	32.4 %	
	Golf Club House :- Expenditure	38,677	321,025	535,780	214,755	0	214,755	59.9 %
1050	Income Rent	0	750	1,300	-550			57.7 %
1055	Income Memorial Bench	0	500	0	500			0.0 %
1100	Income Advertising	0	0	3,000	-3,000			0.0 %
1305	Income Hire Pro-Shop & Chg Rms	4,167	29,168	19,000	10,168			153.5 %
1306	Income Golf Club Room Hires	1,364	5,982	45,000	-39,018			13.3 %
1307	Income Bar Sales	13,060	107,252	200,000	-92,748			53.6 %

Month No : 7

Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
1308	Income Food Sales	12,349	93,439	170,000	-76,561		55.0 %
1310	Income - Society Food	1,943	24,397	35,000	-10,603		69.7 %
1312	Function Food Sales	4,227	27,165	0	27,165		0.0 %
1313	Function Bar Sales	117	2,019	0	2,019		0.0 %
1314	Income - Society Drink	0	1,683	0	1,683		0.0 %
1315	Income Linen Charge	25	25	0	25		0.0 %
	Golf Club House :- Income	<u>37,253</u>	<u>292,378</u>	<u>473,300</u>	<u>-180,922</u>		<u>61.8 %</u>
	Net Expenditure over Income	<u>1,425</u>	<u>28,647</u>	<u>62,480</u>	<u>33,833</u>		
	Golf Course :- Expenditure	74,231	655,674	841,986	186,312	0	186,312 77.9 %
	Income	56,263	598,008	844,299	-246,291		70.8 %
	Net Expenditure over Income	<u>17,968</u>	<u>57,666</u>	<u>-2,313</u>	<u>-59,979</u>		
<u>Precept</u>							
801	<u>Precept</u>						
1176	Precept	0	612,553	612,553	0		100.0 %
1177	Council Tax Support Grant	0	29,845	29,845	0		100.0 %
	Precept :- Income	<u>0</u>	<u>642,398</u>	<u>642,398</u>	<u>0</u>		<u>100.0 %</u>
	Net Expenditure over Income	<u>0</u>	<u>-642,398</u>	<u>-642,398</u>	<u>0</u>		
	Precept :- Expenditure	0	0	0	0	0	0 0.0 %
	Income	0	642,398	642,398	0		100.0 %
	Net Expenditure over Income	<u>0</u>	<u>-642,398</u>	<u>-642,398</u>	<u>0</u>		

Finance & General Purposes Committee
Variations Reported - 8th December 2016 2016

		Previously Reported	Reported 08/12/2016
121	Seaford In Bloom		
1054	Income Other		The income of £100 relates to a donation from a member of public who wished to donate towards the planting.
201	Administration		
4003	Sub Contracted Staff	06/10/2016 - The overspend in this budget relates to the temporary cover of the Facilities Project Manager prior to the new post holder being appointed.	
4004	Staff Welfare Costs	07/07/2016 - These costs relate to Perk Box for staff. The budget for this is included within Salaries & Wages, however it has been advised by the Internal Auditor that a separate code should be used to assist in separating this out for the Annual Return.	
4113	Software Support	07/07/2016 - This is showing a higher % than the average due to annual fees for webhosting, server warranty and the additional cost to the payroll system to ensure that the auto-enrolment for pensions package is installed.	The significant overspend relates to necessary changes with the IT Services provider, Microsoft Costs, Payroll upgrade for Auto Enrolment, Webhosting and the Server Warranty. £728 relates to costs for next year and these will be accrued at the end of the year thus reducing the total spend amount within this budget.
4157	Audit Fees	07/07/2016 - The minus figure relates to an accrual from 2015/16 for the external auditor.	
4190	Election Costs	07/07/2016 - The minus figure relates to an accrual from 2015/16 for the general elections.	This has now been paid but the cost moved to the Civic Cost Centre. Therefore this underspend of £47,845 offsets the costs shown in 4190/210. Further costs will be due for this year's recent by-elections of approximately £24K
4413	Neighbourhood Plan	06/10/2016 - This grant income relates to £8,922 for the Neighbourhood Plan and £1,500 for the Apprentice Greenkeeper	
4414	N Plan Disbursement Budget		This was agreed with the Town Clerk that £500 can be allocated for meeting and advertising costs.
1053	Income Grants	06/10/2016 - This grant income relates to £8,922 for the Neighbourhood Plan and £1,500 for the Apprentice Greenkeeper. The amount for the Apprentice Greenkeeper will be Journalled to the golf course centre of 101.	
205	Premises Church Street		
4059	Church Street Service Charges	07/07/2016 - The Town Clerk is currently in negotiations with Sussex Police regarding back payment of service charge. It is likely that once this back payment has been agreed, the additional cost will be spread over the next three years.	
206	Hurdle House		
4155	Professional Fees	06/06/2016 - The budget has been exceeded due to legal fees relating to a previous tenant.	
1050	Income Rent		The £26,356 includes historic invoices yet to be paid by a previous tenant. The actual income raised for this year is £1,250.
210	Civic Expenses		
4115	Insurance	06/06/2016 - The overspend relates in this budget relates to the insurance for the Civic Regalia. This was originally budgeted with the admin cost centre but has been moved to show in the civic code.	
4184	Civic - Other		The overspend relates to hall hire for the previous young mayor that should have been accrued at the beginning of the year.
4190	Election Costs		As reported above, the current overspend of £37,715 is met by the underspend shown in 4190/201
215	Grants		
4405	Grants In Kind		Grants In Kind are being looked into and will be allocated by the next meeting.
1105	Seahaven Loan Repayment		The actual income due for 2016-17 is £1,596.



Seaford Town Council

Report 98/16

Agenda Item No:	5
Committee:	Finance & General Purposes
Date:	8th December 2016
Title:	First Internal Audit Report for 2016-17
By:	Lucy Clark, Support Services Manager
Purpose of Report:	To receive the First Internal Audit Report from Mulberry & Co Ltd for 2016-17

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** Following approval by Council on 21st June 2016, Mulberry & Co were appointed as the Internal Auditor for 2016-17 on 11 August 2016 and their first visit took place on 7th November 2016.
- 1.2** Mulberry & Co's letter and 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 entirely fit for purpose and that there were no significant action points.
- 1.4** There were however, a couple of items for the Council's attention within the report which will be addressed as follows:

B. Financial Regulations:

- (i)** The Internal Auditor (IA) commented that where amendments to agenda supporting documentation have been made after publication of the agendas, this should be noted in the council meeting so the minute can be appropriately worded to avoid future confusion.

Officers will ensure this procedure is followed in future.

- (ii)** The IA commented that as per financial regulation 8.5, the Council needs to be seen to consider its investment strategy at least annually and if necessary draw up a formal procedure.

Officers will develop a draft Policy for consideration by the Council.

- (iii) The IA commented that as per financial regulation 14.6, Council will need to undertake a fixed asset stock take before or on the yearend date.

The recently appointed Inspector will undertake this task ready for completion at year end.

- 1.5 The Internal Auditor will attend the offices again in January to carry out his second interim visit. The final visit is due to take place in March 2017.

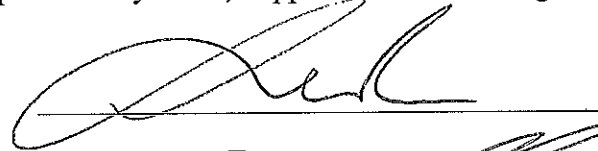
2. Financial Appraisal

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

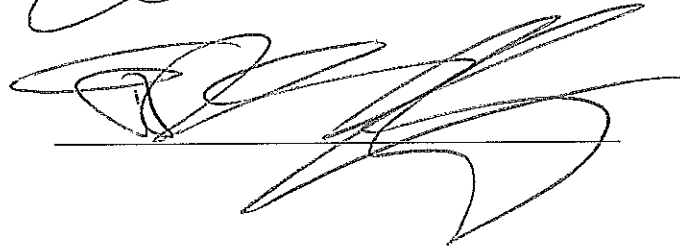
3. Contact Officer

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

Support Services Manager

A handwritten signature in black ink, appearing to be 'Lucy Clark', written over a horizontal line.

Town Clerk

A handwritten signature in black ink, written over a horizontal line.

Seaford Town Council

Internal Audit

Year Ended 31st March 2017



Prepared by: Mulberry & Co
Date of Interim Visit: 7th November 2016
Date of second interim Visit: TBC
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.

No part of this material may be reproduced in any form without the prior permission of Mulberry & Co.

Contents

Law and Regulation Regarding Internal audit	2
Summary Findings.....	4
Points Forward – Action Plan.....	7
Overview of Council	8
Professional Independence and Competence Questionnaire.....	10
Budget.....	12
Timetable.....	13
Systems Notes	14
Inherent Risk Assessment.....	16
Specific Audit Plan	17
End of first interim report.....	19

Summary Findings

I enclose my first 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 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.

Overall 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 have noted a couple of items for council attention in the report below but have no significant action points.

A. Books of Account

The council uses RBS an industry specific package, 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 by the accounts department which demonstrates an element of segregation of duties. The accounts are reconciled regularly, with hard copies printed off for the file with the month end prints logically presented and clearly laid out with easy to follow references.

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.

B. Financial Regulations

The Financial Regulations and Standing Orders are based on the current NALC models. Standing Orders were reviewed by council in May 2016 and Financial Regulations in April 2015. The Financial Regulations will be taken to council before March 2017 for review and approval. These documents are current and I make no recommendation to change now.

I have reviewed the issue of Agendas and Minutes and can confirm that council does give proper notice of meetings. Agendas are sent electronically and given out in hard copy together with publication on website and social media.

The minutes of the Finance and General Purposes Committee correctly describe within the body of the minute the reconciliations, receipts and payments being approved. It was noted that in a couple of instances the reconciliation attachments to the Agendas for the 7th July and 6th October meetings did not match the body of the minute; however, within the "reconciled cashbooks folder for members" the reconciliations and payments lists did agree. It is clear, entries were made to the RBS system after the initial prints were produced for the agendas. For clarity, if amendments to agenda supporting documentation have been made after publication of the agendas this should be noted in the council meeting so the minute can be appropriately worded to avoid future confusion.

Per financial regulation 8.5 the council needs to be seen to consider its investment strategy at least annually and if necessary draw up a formal procedure.

Per financial regulation 14.6 council will need to undertake a fixed asset stock take before or on the year end date.

C. Risk Management & Insurance

Council in the process of reviewing its risk assessments and strategy documentation, these will be reviewed at the next interim visit.

The council is insured with Zurich under a standard local authority agreement with a 3-year agreement. Quotes were taken and discussed at council in accordance with regulations. Asset and money cover appear adequate.

D. BUDGET & PRECEPT

The council has circa £471k in bank and cash balances at the interim audit date. It is anticipated that at the year end the council will have circa £440k in reserves of which £160k is earmarked. This leaves circa £280k as a general working reserves which is about 2 months' cover. This is a little on the low side, however, council is fully aware of this and is actively seeking to improve revenue streams.

At the interim date

- Council was owed circa £40K, of which the £25k Dawson debt should be regarded as a bad debt.
- Council owed circa £22k to suppliers, very little of which was over 30 days old.
- Council had had £1.4m in income and £943k of expenditure, this is broadly in line with budget, with income slightly better than budgeted for. It was noted that the budget on the RBS did not include the precept which was skewing the reports. This has been corrected.
- It was noted that software support has been overspent, but this has been discussed with council.

Council is the process of drawing up 2017-18 budgets in draft.

Council produces budget reports for each F&GP meeting together with a summary for councillors. Whilst some individual budget lines are showing overspent at the six month mark, overall the committee budgets remain within budget.

E. INCOME & VAT

TBC at second interim

F. PETTY CASH

Simple system – TBC at second interim

G. PAYROLL

Payroll is performed in house using Iris PAYE Master and industry recognised package. Further testing at second interim

H. ASSETS AND INVESTMENTS

TBC at second interim

I. BANK RECONCILIATIONS

The council has two main bank accounts and six petty cash/till floats. None of the bank accounts are long term investment deposit accounts. Bank and cash balances agree and the supporting bank statements have been signed by the accountant and counter signed by the chair of F&GP. There were no errors.

The council has seven Public Works Loan Board Loans. These loans were taken out at various times generally on a 25 year basis. The capital and interest repayments will remain constant over the term of the loans and cumulatively amount to an annual cost to the council of circa £138k.

J. YEAR END ACCOUNTS

TBC at the year end.

K. TRUSTEESHIP

N/A

Mark Mulberry
Internal Auditor
7th November 2016.

Points Forward – Action Plan

Point Forward / Action needed None at first interim	Auditor notes	Council response

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 2016 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		Electors circa 20k – no significant changes 2016/17: Precept £613k - Grant £30k 2015/16: Precept £521k - Grant £35k 2014/15: Precept £515K - Grant £41k
	Key personnel		James Corrigan Clerk & RFO Lucy Clark – Support Services manager Craig Williams – Facilities Manager Liz Harvey – Finance Assistant 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
	Type of financial accounting in place i.e. Manual books, computerised system		RBS system – Omega Excel Word 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)		Locked Offices Bank reconciliation is checked & signed off monthly Locked filing cabinets Report against budget at each PC meeting F&GP meets 4 x per annum

			External PC back up – daily Hierarchical review Passwords on computers (renewed regularly)
	Any significant changes since prior year (staff or procedures)		No
	Any there any matters arising from last year's audit and/or management letter		External auditor provided unqualified report. All points raised by IA have been addressed.
	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 - ongoing
	Key high risk or expected problem areas,		None
	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.
	Payroll		In house
	Petty cash		Yes 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.

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. 3 rd 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

November 2016	Planning and Interim Audit work
May 2017	Final Audit work
May 2017	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 wont 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

Lisa[Business Manager at Golf Club], James [Clerk] and Ben [Facilities Manager]. Each card has a limit of £1,000 per day. No purchase orders are raised at all, but a spreadsheet is completed at the end of each month and is signed to say that any purchases without a valid receipt will be liable by the card holder. This spreadsheet is also counter signed by Councillors. 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.

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
Hurdis 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.

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

Periodic and year-end bank account reconciliations were properly carried out.	Regular reconciliations	Low	Test Year End reconciliation in detail	I
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

End of first interim report



Seaford Town Council

Report 99/16

Agenda Item No:	6
Committee:	Finance & General Purposes
Date:	8th December 2016
Title:	Proposed Finance & General Purposes Budget 2017/18
By:	Lucy Clark, Support Services Manager
Purpose of Report:	To present a draft budget for 2017/18 for the Committee to consider and make any recommendation to the Council meeting on the 26th January 2017.

Recommendations

You are recommended:

- 1. To consider the draft 2017/18 Committee budget.**
 - 2. To make any recommendations to the Council when considering the Committee Budget for 2017/18.**
 - 3. To note that an information / training meeting for all Councillors to discuss all Committee budgets in detail is being held on 12th January 2017.**
-

1. Information

- 1.1** Attached at Appendix A is the summary of the actual financial performance of the Town Council for 2015/16. Also included is the budget for 2016/17 outrun to 30/09/16, projected outrun for the 2016/17 financial year and a draft budget for 2017/18.
- 1.2** It is noted that the projection for this financial year for the Committee is an overspend of £39,379.
- 1.3** There are a couple of reasons for this:
 - The service charge for Church Street was originally budgeted at £8,500 but this may increase to at least £35,000 following negotiations with Sussex Police. The EMR amount of £3,821 for Church Street Utilities EMR will be used to bring the overspend down to £22,679.
 - The software support projected overspend of £4,233 relates to additional costs for auto enrolment and the new contract with ESCC Schools.
 - The overspend on professional fees of £5,000, relates to legal fees of a previous tenant.
 - The projected election costs for this year's by-elections are an estimated £24,000 leaving an overspend of £14,000.

Handwritten notes:
JCT to
with
[Signature]

- 1.4 In addition to the above, £25,156 of the Hurdis House Income Rent relates to historic invoices that have been accrued and are still outstanding by a previous tenant. ~~It is unlikely that this amount will ever be received by the Council and which will need writing off at the end of the financial year.~~
- 1.5 The existing and projected Earmarked Reserves are detailed in Appendix B attached.
- 1.6 Taking into account the sums to be met from Earmarked Reserves for the Finance & General Purposes Committee, £15,803, and the bad debt of £25,156, the net overspend therefore is £48,732. This will have to be met by either underspends from other committees or the General Reserve which is currently below recommended levels. More information will be given on this at the Full Council meeting and training session referred to below
- 1.7 An information / training session has been organised for the Committee and all other Councillors to gain a detailed understanding of the Councils finances prior to the Council meeting on the 26th January. This will take place on the 12th January 2017.

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

Budget 2017/18
Finance and General Purposes Budget

Notes for This Year

APPENDIX A

Account Code	Administration Cost Centre 201	2015-16 Actual to 42,460	2016-17 Final Budget	2016-17 Actual to 30/09/16	2016/17 Projection to 31/03/17	2016/17 Variance (Compared to Budget)	2017-18 Budget	2018-19 Budget	2019-20 Budget	Notes for This Year
4000	Salaries & Wages	178,340	191,000	89,232	184,093	6,907	195,778			
4001	Employers NI	14,489	14,127	8,211	16,054	-1,927	16,507			
4002	Employers Superannuation	24,510	25,057	15,291	31,737	-6,681	35,946			
4003	Sub-contracted Staff	210	0	0	0	0	0			
4004	Staff Welfare Costs	0	0	651	1,393	-1,393	1,400			Although shows as an overspend, initial budget was in 4000
4009	Recruitment Costs	190	1,000	903	1,160	-160	1,000			
4010	Staff Training	8,289	8,000	343	3,923	4,077	6,000			
4012	Staff Expenses	56	500	97	250	250	300			
4015	Office Refreshments	317	300	88	205	95	300			
4100	Telecommunications	2,982	2,600	1,582	2,823	-223	3,307			Added 3% to estimated budget
4105	Postage	1,603	1,600	975	1,875	-275	1,920			
4106	Stationery	1,903	2,000	1,137	1,802	198	1,875			
4107	Photocopier	3,821	3,000	1,257	3,175	-175	2,850			
4110	Advertising & Publicity	2,423	2,500	581	2,230	250	2,500			
4111	Office Equipment	322	1,500	831	1,031	469	1,500			
4112	Subscriptions	3,951	4,165	3,230	3,327	838	3,700			SALC Subs 2017/18 = £2947
4113	Software Support	3,652	2,700	7,449	6,933	-4,233	7,125			
4114	Licence Fee	35	35	0	35	0	35			
4115	Insurance	4,325	4,325	3,594	3,594	731	4,073			
4116	Web Site	330	440	0	360	80	371			
4155	Professional Fees	35,405	15,000	7,409	10,762	4,238	10,000			£4876 will be met by EMR for External Officer Support
4156	Bank Charges	893	835	326	835	0	860			Based on 3% increase
4157	Audit Fees	3,360	4,635	-44	3,052	1,583	3,189			
4180	Room Hire	116	100	0	0	100	0			Room hire moved to civic code.
4182	Catering & Hospitality	23	0	0	0	0	0			
4190	Election Costs	37,853	10,000	-37,845	-37,845	47,845	0			This account code has moved to the Civic cost centre where cost will show and be offset by the overspend in this budget
4199	Other Expenditure	52	0	42	42	-42	0			
4270	Vehicle & Equipment Maint	0	0	36	36	-36	50			
4413	Neighbourhood plan	11,373	25,000	1,845	21,287	3,713	1,000			
4900	Suspense A/c	0	0	11	0	0	0			
Administration Expenditure		340,823	320,419	107,232	264,189	56,230	301,586	0	0	
1013	Income Bank Recharge	0	0	12	12	-12	0			
1020	Income Training	420	0	0	0	0	0			
1048	Income Coastal Community Bid	10,000	0	0	0	0	0			
1050	Income Rent	509	0	0	0	0	0			

Budget 2017/18
Finance and General Purposes Budget

Notes for This Year

	2015-16 Actual to	2016-17 Final Budget	2016-17 Actual to 30/09/16	2016/17 Projection to 31/03/17	2016/17 Variance (Compared to Budget)	2017-18 Budget	2018-19 Budget	2019-20 Budget
1049 Income Postage recharge	3	0	0	0	0	0		
1053 Income Grants	0	0	8,922	8,922	-8,922	0		
1054 Income Other	19	0	0	0	0	0		
1059 Photocopying Income	4	0	181	181	-181	0		
1062 Income Telephone Recharge	727	870	142	870	0	0		
1068 Income Stationery Recharge	0	0	4	4	-4	0		
1190 Interest Received	3,077	1,100	645	780	320	0		
Administration Income	14,759	1,970	9,906	10,769	-8,799	0	0	0
Net Expenditure over Income	326,064	318,449	97,325	253,420	65,029	301,586	0	0

The co-op have stopped interest from 3/11/16

**Budget 2017/18
Finance and General Purposes Budget**

Notes for This Year

Account Code	Premises - Church Street Cost Centre 205	2015-16	2016-17	2016-17	2016/17	2016/17	2017-18	2018-19	2019-20	Notes for This Year
		Actual to 42,460	Final Budget	Actual to 30/09/16	Projection to 31/03/17	Variance (Compared to Budget)	Budget	Budget	Budget	
4050	Rent Payable	15,000	17,500	7,500	15,000	2,500	15,000			
4051	Rates	10,559	10,877	6,389	10,645	232	10,016			
4052	Water & Sewerage	0	0	0	0	0	0			
4055	Electricity	0	0	0	0	0	0			
4059	Service Charge	0	8,500	0	35,000	-26,500	7,000			
4060	Refuse	0	0	0	0	0	0			
4111	Office Equipment New	7	0	0	0	0	0			
4201	Cleaning	0	0	0	0	0	0			
4270	Vehicle & Equipment Maintenance	374	630	93	225	405	400			
4275	Building Maintenance	13,681	500	403	500	0	500			
4301	Public Works Loan Board	18,089	18,089	9,044	18,089	0	18,089	0	0	Ends in Oct 17
	Premises - Church Street Expenditure	57,710	56,096	23,429	79,459	-25,363	51,005	0	0	
1050	Income Rent	69	50	167	250	-200	5,800			
1054	Income Other	10,067	6,325	0	5,755	770	0			This code includes rent from CAB and LIDC - the budget for 2017/18 being moved to income rent.
	Premises - Church Street Income	10,136	6,575	167	6,005	570	5,800	0	0	
	Net Expenditure over Income	47,574	49,521	23,262	73,454	-23,933	45,205	0	0	

Budget 2017/18
Finance and General Purposes Budget

Account Code	2015-16		2016-17		2016/17		2016/17		2017-18		2018-19		2019-20		Notes for This Year
	Actual to 42,460	Final Budget	Actual to 30/09/16	Budget	Actual to 31/03/17	Projection to 31/03/17	Variance (Compared to Budget)	Budget	Budget	Budget	Budget	Budget			
Account Premises - Hurdis House															
Code Cost Centre 206															
4051	Rates	1,688	0	0	0	0	0	0	0	0	0	0	0	0	
4052	Water & Sewerage	246	0	-29	-29	29	29	0	0	0	0	0	0	0	
4055	Electricity	121	0	0	0	0	0	0	0	0	0	0	0	0	
4056	Gas	0	0	0	0	0	0	0	0	0	0	0	0	0	
4115	Insurance	777	800	385	385	415	397								Increased budget by 3%
4155	Professional Fees	11,015	5,000	8,400	10,000	-5,000	0								
4275	Building Maintenance	43,745	0	40	740	-740	0								
4301	Public Works Loan Board	15,002	15,002	7,501	15,002	0	15,002								
	Premises - Hurdis House Expenditure	72,594	20,802	16,297	26,098	-5,296	15,399	0	15,399	12,000	0	0	0	0	
1050	Income Rent	2,150	21,000	26,356	0	21,000	12,000								
															£25,156 of the £26,356 shown in the actual income column relates to a historic debt and is unlikely to be received. The budget of £12k for 2017/18 has been reduced due to the tenant covering other building costs. The remaining income due from the current tenant may need to be offset by other expenses the tenant has paid.
1051	Income Insurance Recharge	0	800	385	385	415	397								
1054	Income Other	0	0	0	0	0	0								
1057	Income Electricity	46	0	0	0	0	0								
1058	Income Water Recharge	114	0	0	0	0	0								
1093	Income Rate Refund	1,688	0	0	0	0	0								
	Premises - Hurdis House Income	3,998	21,800	26,741	385	21,415	12,397	0	12,397	0	0	0	0	0	
	Net Expenditure over Income	68,596	-998	-10,444	25,713	-26,711	3,002	0	3,002	0	0	0	0	0	
Account Civic Expenses															
Code Cost Centre 210															
4013	Members Expenses	133	100	0	100	0	100								
4014	Members Training	1,300	1,500	791	1,500	0	1,500								
4106	Stationery	782	100	48	100	0	100								
4110	Advertising & Publicity	187	50	0	50	0	50								
4115	Insurance	0	0	195	195	-195	200								Based on 3% increase
4111	Office Equipment New	466	0	0	0	0	0								
4180	Room Hire	0	0	60	120	-120	120								
4181	Civic - Mayor's Expenses	1,091	1,500	95	1,000	500	1,500								Overbudget by £20 as £100 is covered by budget from 201
4182	Catering & Hospitality	280	500	11	500	0	500								
4183	Civic - Awards	480	500	237	500	0	500								
4184	Civic - Other	82	200	254	254	-54	200								Town Forum / Mayors Awards

**Budget 2017/18
Finance and General Purposes Budget**

	2015-16 Actual to 42,460	2016-17 Final Budget	2016-17 Actual to 30/09/16	2016/17 Projection to 31/03/17	2016/17 Variance (Compared to Budget)	2017-18 Budget	2018-19 Budget	2019-20 Budget	Notes for This Year
4188 Town Crier Expenses	195	125	35	125	0	125			
4189 Young Mayor	382	500	103	500	0	500			
4190 Election Costs	0	0	37,845	61,845	-61,845	10,000			Includes estimated £24K for this year/£47,845K offset by 4190/201 leaving overspend as £14,000
Civic Expenses Expenditure	5,378	5,075	39,674	66,789	-61,714	15,395	0	0	
1081 Young Mayor Income	250	0	198	198	-198	0			
Civic Expenses Income	250	0	198	198	-198	0	0	0	
Net Expenditure over Income	5,128	5,075	39,476	66,591	-61,516	15,395	0	0	

Budget 2017/18
Finance and General Purposes Budget

Account Code	Grants Pool Cost Centre 215	2015-16	2016-17	2016-17	2016/17	2016/17	2016/17	2017-18	2018-19	2019-20	Notes for This Year
		Actual to 42,460	Final Budget	Actual to 30/09/16	Projection to 31/03/17	Variance (Compared to Budget)	Budget	Budget	Budget	Budget	
4401	Grants Pool	28,650	28,650	22,300	22,300	6,350	28,650				
4405	Grants in Kind	2,182	2,200	0	2,200	0	2,200				
	Grants Expenditure	30,832	30,850	22,300	24,500	6,350	30,850	0	0	0	
1105	Repayment of Loan	-709	2,129	1,064	1,596	533	0				The budget was incorrectly set last year as the loan ends in December 2016 bringing the total income for this financial year of £1,596
	Grants Income	-709	2,129	1,064	1,596	533	0	0	0	0	
	Net Expenditure over Income	31,541	28,721	21,236	22,904	5,817	30,850	0	0	0	
4402	Seaford In Bloom	8,124	10,000	8,373	8,373	1,627	10,000				
	Seaford In Bloom Expenditure	8,124	10,000	8,373	8,373	1,627	10,000	0	0	0	
1054	Other Income	0	0	100	308	-308	0				Based on £208 sponsorship for the boat
	Seaford In Bloom Income	0	0	100	308	-308	0	0	0	0	
	Net Expenditure over Income	8,124	10,000	8,273	8,065	1,935	10,000	0	0	0	

**Budget 2017/18
Finance and General Purposes Budget**

Notes for This Year

	2015-16 Actual to	2016-17 Final Budget	2016-17 Actual to 30/09/16	2016/17 Projection to 31/03/17	2016/17 Variance (Compared to Budget)	2017-18 Budget	2018-19 Budget	2019-20 Budget
SUMMARY	42,460							
Administration	326,064	318,449	97,325	253,420	65,029	301,586	0	0
Premises Church Street	47,574	49,521	23,262	73,454	-23,933	45,205	0	0
Premises Hurdis House	68,596	-998	-10,444	25,713	-26,711	3,002	0	0
Civic Expenses	5,128	5,075	39,476	66,591	-61,516	15,395	0	0
Grants	31,541	28,721	21,236	22,904	5,817	30,850	0	0
Seaford In Bloom	8,124	10,000	8,273	8,065	1,935	10,000	0	0
Total Net Expenditure	487,027	410,768	179,128	450,147	-39,379	406,038	0	0
Total Committee Expenditure	515,461	443,242	217,305	469,407	-26,165	424,235	0	0
Total Committee Income	28,434	32,474	38,176	19,261	13,213	18,197	0	0
Net Committee Requirement	487,027	410,768	179,128	450,147	-39,379	406,038	0	0

Seaford Town Council

Earmarked Reserves Estimated at 31/03/2017

A/C Code	Reserve Details	Opening At 01/04/2016	Transfers To Reserves	Transfers To Other Reserves	Used To Fund Expenditure	Projected Closing Balance 31/03/2017	Comments
322	EMR Crypt - Ancient Monument	£ 11,239.00	-	-	£ 6,000.00	£ 5,239.00	£6,000 to be used for building works; damp, lighting and new rads
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	£ 928.57	-	-	£ 390.00	£ 538.57	Chemical treatment of Cotoneastor
337	EMR Church Street Utilities	£ 3,820.68	-	-	£ 3,820.68	-	To be used to part fund overspend of Service Charge for Church Street
340	EMR Equipment	£ 11,759.00	-	-	-	£ 11,759.00	
342	EMR Tree Planting	£ 7,773.02	£ 1,685.00	-	-	£ 9,458.02	
345	EMR Memorial Bench Maintenance	£ 120.00	-	-	-	£ 120.00	
346	EMR Xmas Lights	£ 1,232.63	-	-	£ 1,232.63	-	To be used towards the Xmas Lighting costs for 2016
350	EMR Greenkeepers Shed	£ 35,000.00	-	-	£ 35,000.00	-	Full amount to be used for the new greenkeepers shed currently being installed.
352	EMR Martello Toilets	£ 23,000.00	-	-	-	£ 23,000.00	
353	EMR External Officer Support	£ 17,152.75	-	-	£ 4,876.00	£ 12,276.75	£4,876 to cover the Projects Officer role
354	EMR The Base	£ 10,000.00	-	£ 10,000.00	-	-	To be moved to general reserves
355	EMR The Seaford App.	£ 1,206.00	-	-	-	£ 1,206.00	
358	EMR Community Projects	£ 6,084.00	-	-	-	£ 6,084.00	
359	EMR Coastal Community Bid	£ 7,106.30	-	-	£ 7,106.30	-	To be used to cover the costs relating to the Coastal Community Bid.
Totals		£ 167,173	£ 1,685.00	£	£ 58,425.61	£ 100,432	