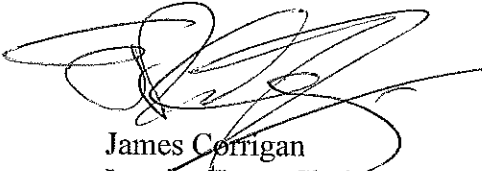




Seaford Town Council

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 14 August 2014**, at **7.00 pm**, which you are summoned to attend.



James Corrigan
Interim Town Clerk
08 August 2014

Agenda

1. Apologies for Absence and Declaration of Substitute Members

2. Minutes

To approve the minutes of the meeting held on 12 June 2014.

3. 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.

4. Public Participation

To deal with any questions, or brief representations, from members of the public in accordance with Standing Order 1 and Seaford Town Council Policy.

5. Finance Report

- a) To consider report 83/14 regarding receipts, payments and bank reconciliation for May, June & July 2014 (pages 3 to 30).
- b) To consider report 84/14 regarding the Council budget position for the period 1 April 2013 to 31 July 2014 (pages 31 to 35).

6. Final Internal Audit Report for Year Ended 31 March 2014

To consider report 82/14 presenting the Final Internal Audit report for year ending 31 March 2014 (pages 37 to 51).

7. Professional Support 2014

To consider report 85/14 regarding professional support received during 2014 (pages 53 to 54).

For further information about items appearing on this agenda please contact James Corrigan, Interim Town Clerk, 37 Church Street, Seaford, BN25 1HG. Telephone 01323 894870.

Circulation:

Committee

Councillor B Burfield (Chairman), Councillor M Brown (Vice Chairman),
Councillors S Adeniji, S Dunn P Franklin, S Gauntlet, A Hayder, L Lord, R Needham,
B Warren.
Councillors R Allen (ex-officio) and A Latham (ex-officio).

For information:

Councillors G Cork, T Goodman, B Groves, P Heseltine, S McStravick, L Wallraven,
A White and I White.



Seaford Town Council

Report 83/14

Agenda Item No: 5(a)
Committee: Finance & General Purposes
Date: 14 August 2014
Title: Receipts, Payments and Bank Reconciliation Reports for May, June & July 2014
By: Lucy Clark, Support Services Manager
Purpose of Report: To advise the Committee of receipts, payments and bank reconciliations for May, June & July 2014

Recommendations

You are recommended:

1. To approve the information contained in the report.
-

1. Information

- 1.1 Attached as Appendix A is a copy of the bank reconciliation and cashbook listing receipts and payments for May, June & July 2014.
- 1.2 In accordance with Town Council procedures names relating to individuals have been blanked from the list of receipts and payments, as this document is public. The transactions listed in Appendix A have been reconciled to the relevant bank statements.

2. Financial Appraisal

The appendix comprises the bank account transactions for May, June & July 2014.

3. Contact Officer

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

Support Services Manager

Interim Town Clerk

Bank Reconciliation Statement as at: 31/07/2014 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	31/07/2014	308	675,211.04
			<u>675,211.04</u>

Unpresented Cheques (Minus)**Amount**

27/06/2014 202479		24.60	
02/07/2014 202499	Seaford Live	100.00	
02/07/2014 202502	Seaford Netball Club	100.00	
02/07/2014 202507	Seaford Twinning Assoc.	200.00	
02/07/2014 202484	Seaford Lifeguards	1,500.00	
02/07/2014 202487	Seaford Town Football Club	1,000.00	
02/07/2014 202488	Zap Art	250.00	
10/07/2014 202528	Wybone Ltd	8,642.34	
16/07/2014 202538	Sussex Downs College	1,987.00	
21/07/2014 202540		36.60	
21/07/2014 202542	Seaford Chamber of Commerce	60.00	
25/07/2014 202555	Chris Hatcher & Son	57.60	
25/07/2014 202556	Collier Turf Care Ltd	396.00	
25/07/2014 202557	Envirogreen Special Waste Serv	132.00	
25/07/2014 202558	GBR Technology Ltd	78.00	
25/07/2014 202559	Jell Plastics Ltd	277.44	
25/07/2014 202560	John Shaw (Machinery) Ltd	94.66	
25/07/2014 202561	Lewes District Council	3,446.30	
25/07/2014 202562	C.McCormick	1,560.00	
25/07/2014 202563	Police & Crime Commissioner fc	549.70	
25/07/2014 202564	Trade UK	84.91	
25/07/2014 202565	Sussex Wildlife Trust	12,600.00	
31/07/2014 202566	J Cheesmur & Sons (Lewes) Ltd	121,811.44	
31/07/2014 202567		2,700.00	
			<u>157,688.59</u>
			517,522.45

Receipts not Banked/Cleared (Plus)

29/07/2014	1.90
29/07/2014	15,399.09
29/07/2014	104.00
30/07/2014	118.00
31/07/2014	11.60
31/07/2014	11.60
31/07/2014	174.00
31/07/2014	4,971.00

Bank Reconciliation Statement as at: 31/07/2014 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>
			20,791.19
			538,313.64
		Balance per Cash Book is :-	538,313.64
		Difference is :-	0.00

Date: 04/08/2014

Seaford Town Council 2014/2015

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Cash Book 1

User : LC

Current/Deposit Account

For Month No : 4

Receipts for Month 4

Nominal Ledger Analysis

Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c Centre	£ Amount	Transaction Detail
Balance Brought Fwd :		512,640.40				512,640.40	
	Banked on : 01/07/2014	458.88					
PDQ	PDQ	458.88		76.48	120	382.40	Golf Course PDQ 01/07/2014
	Banked on : 01/07/2014	3,601.00					
BANKING	BANKING	3,601.00		600.17	120	3,000.83	Golf Banking 01-06/07/14
	Banked on : 01/07/2014	5,569.00					
	Sales Recpts Page 718	5,569.00	5,569.00		101		Sales Recpts Page 718
	Banked on : 01/07/2014	112.00					
	Sales Recpts Page 719	112.00	112.00		101		Sales Recpts Page 719
	Banked on : 02/07/2014	909.67					
PDQ	PDQ	909.67		151.61	120	758.06	Golf Course PDQ 02/07/2014
	Banked on : 03/07/2014	148.00					
PDQ	PDQ	148.00		24.67	120	123.33	Golf Course PDQ 03/07/2014
	Banked on : 04/07/2014	218.00					
PDQ	PDQ	218.00		36.33	120	181.67	Golf Course PDQ 04/07/2014
	Banked on : 04/07/2014	122.02					
BACS	Co-operative Bank	122.02			1190 201	122.02	Interest - July 14
	Banked on : 05/07/2014	86.00					
PDQ	PDQ	86.00		14.33	120	71.67	Golf Course PDQ - 05/07/2014
	Banked on : 06/07/2014	397.00					
PDQ	PDQ	397.00		66.17	120	330.83	Golf Course PDQ - 06/07/2014
	Banked on : 07/07/2014	612.41					
	Sales Recpts Page 712	612.41	612.41		101		Sales Recpts Page 712
	Banked on : 07/07/2014	162.00					
Golf Bank	Golf Banking	162.00		27.00	120	135.00	Golf Banking
	Banked on : 07/07/2014	3,338.50					
BANKING	GOLF BANKING	3,338.50		556.42	120	2,782.08	GOLF BANKING 07/07/14
	Banked on : 08/07/2014	425.00					
03216		350.00			1070 135	350.00	Fun Fair - AFD
03206	Utility Warehou	10.00			1056 210	10.00	FF Day Stall x1 Comm
03205	Seaford Bowling Club	10.00			1056 210	10.00	FF Day Stall x1 Comm
03207	Access in Seaford & Newhaven C	10.00			1056 210	10.00	FF Day Stall x1 Comm
03204		15.00			1056 210	15.00	FF Day x 1 Stall Commerical
03211		15.00			1056 210	15.00	FF Day Stall x1 Commerical
03203	Fabric Bags & More Ltd	15.00			1056 210	15.00	FF Day Stall x1 Commerical
	Banked on : 08/07/2014	74.00					
PDQ	GOLF PDQ	74.00		12.33	120	61.67	GOLF PDQ 08/07/2014
	Banked on : 09/07/2014	212.00					

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Date: 04/08/2014

Seaford Town Council 2014/2015

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Cash Book 1

User : LC

Current/Deposit Account

For Month No : 4

Receipts for Month 4

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
PDQ	GOLF PDQ	212.00		35.33	120	176.67	GOLF PDQ 09/07/2014
	Banked on : 11/07/2014	240.00					
PDQ	GOLF PDQ	240.00		40.00	120	200.00	GOLF PDQ 11/07/2014
	Banked on : 12/07/2014	178.00					
PDQ	GOLF PDQ	178.00		29.67	120	148.33	GOLF PDQ 12/07/2014
	Banked on : 13/07/2014	176.00					
PDQ	GOLF PDQ	176.00		29.33	120	146.67	GOLF PDQ 13/07/2014
	Banked on : 14/07/2014	57.08					
03223	Coloma Convent Girls School	57.08			550	57.08	Bucket Coll.for Mayors Char 14
	Banked on : 14/07/2014	156.77					
BACS	Seaford Allotment Society	156.77			1050 125	156.77	Contribution for Hire a Loo
	Banked on : 14/07/2014	438.75					
PDQ	GOLF PDQ	438.75		73.12	120	365.63	GOLF PDQ 14/07/2014
	Banked on : 14/07/2014	854.66					
	Sales Recpts Page 724	854.66	854.66		101		Sales Recpts Page 724
	Banked on : 15/07/2014	21,093.20					
BACS	HMRC	21,093.20			105	21,093.20	HMRC - VAT Repay
	Banked on : 15/07/2014	60.00					
PDQ	GOLF PDQ	60.00		10.00	120	50.00	GOLF PDQ 15/07/2014
	Banked on : 16/07/2014	163.60					
	Sales Recpts Page 722	163.60	163.60		101		Sales Recpts Page 722
	Banked on : 16/07/2014	955.50					
PDQ	GOLF PDQ	955.50		159.25	120	796.25	GOLF PDQ 16/07/2014
	Banked on : 17/07/2014	104.00					
PDQ	PDQ	104.00		17.33	120	86.67	GOLF PDQ 17/07/2014
	Banked on : 18/07/2014	442.00					
PDQ	Golf PDQ	442.00		73.67	120	368.33	Golf PDQ 18/07/2014
	Banked on : 18/07/2014	356.82					
	Sales Recpts Page 725	356.82	356.82		101		Sales Recpts Page 725
	Banked on : 19/07/2014	154.00					
PDQ	GOLF PDQ	154.00		25.67	120	128.33	GOLF PDQ 19/7/2014
	Banked on : 20/07/2014	217.00					
PDQ	GOLF PDQ	217.00		36.17	120	180.83	GOLF PDQ 20/07/2014
	Banked on : 20/07/2014	2,551.00					
BANKING	GOLF BANKING	2,551.00		425.17	120	2,125.83	GOLF BANKING 20/7/14
	Banked on : 21/07/2014	262.00					

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Date: 04/08/2014

Seaford Town Council 2014/2015

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Cash Book 1

User : LC

Current/Deposit Account

For Month No : 4

Receipts for Month 4

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
PDQ	PDQ	262.00		43.67	120	218.33	PDQ - 21/07/2014
	Banked on : 22/07/2014	116.65					
	Sales Recpts Page 723	116.65	116.65		101		Sales Recpts Page 723
	Banked on : 22/07/2014	15.00					
03224	Glitter & Polish -	15.00			1056 210	15.00	FF Day x1 Stall Comm.14 - Glit
	Banked on : 22/07/2014	85.01					
	Sales Recpts Page 726	85.01	85.01		101		Sales Recpts Page 726
	Banked on : 22/07/2014	186.00					
PDQ	PDQ	186.00		31.00	120	155.00	PDQ - 22/07/2014
	Banked on : 23/07/2014	498.75					
PDQ	PDQ	498.75		83.12	120	415.63	PDQ - 23/07/2014
	Banked on : 24/07/2014	409,856.50					
CHAPS	PWLB	409,856.50			1304 102	410,000.00	PWLB - New Club House
					4277 102	-143.50	PWLB - Fee for Loan 24/04/2014
	Banked on : 24/07/2014	42.00					
PDQ	PDQ	42.00		7.00	120	35.00	PDQ - 24/07/2014
	Banked on : 25/07/2014	124.00					
PDQ	GOLF PDQ	124.00		20.67	120	103.33	GOLF PDQ 07/07/2014
	Banked on : 25/07/2014	293.15					
	Sales Recpts Page 727	293.15	293.15		101		Sales Recpts Page 727
	Banked on : 25/07/2014	50.00					
	Sales Recpts Page 728	50.00	50.00		101		Sales Recpts Page 728
	Banked on : 25/07/2014	246.00					
PDQ	PDQ	246.00		41.00	120	205.00	PDQ - 25/07/2014
	Banked on : 26/07/2014	67.00					
PDQ	PDQ	67.00		11.17	120	55.83	PDQ - 26/07/2014
	Banked on : 27/07/2014	230.00					
PDQ	PDQ	230.00		38.33	120	191.67	PDQ - 27/07/2014
	Banked on : 28/07/2014	207.12					
	Sales Recpts Page 729	207.12	207.12		101		Sales Recpts Page 729
	Banked on : 28/07/2014	122.00					
PDQ	PDQ	122.00		20.33	120	101.67	PDQ - 28/07/2014
	Banked on : 29/07/2014	1.90					
03237		1.90			1059 201	1.90	Photocopying 19 sheets
	Banked on : 29/07/2014	15,399.09					
	Sales Recpts Page 731	15,399.09	15,399.09		101		Sales Recpts Page 731

Continued on Page 351



Receipts for Month 4

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
	Banked on : 29/07/2014	104.00					
PDQ	PDQ	104.00		17.33	120	86.67	PDQ - 29/07/2014
	Banked on : 30/07/2014	300.00					
	Sales Recpts Page 732	300.00	300.00		101		Sales Recpts Page 732
	Banked on : 30/07/2014	118.00					
PDQ	PDQ	118.00		19.67	120	98.33	PDQ - 30/07/2014
	Banked on : 31/07/2014	11.60					
	Sales Recpts Page 733	11.60	11.60		101		Sales Recpts Page 733
	Banked on : 31/07/2014	11.60					
	Sales Recpts Page 734	11.60	11.60		101		Sales Recpts Page 734
	Banked on : 31/07/2014	174.00					
PDQ	PDQ	174.00		29.00	120	145.00	PDQ - 31/07/2014
	Banked on : 31/07/2014	4,971.00					
Golf Bank	Golf Banking	4,971.00		828.50	120	4,142.50	Golf Banking
	Banked on : 31/07/2014	35.10					
	Sales Recpts Page 735	35.10	35.10		101		Sales Recpts Page 735
	Banked on : 31/07/2014	77.10					
BACS	Seaford Allotments	77.10			1054 125	77.10	Hire-a-loo contribution
Total Receipts for Month		478,248.43	24,177.81	3,711.01		450,359.61	
Cash Book Totals		990,888.84	24,177.81	3,711.01		963,000.02	

Payments for Month 4

Nominal Ledger

Date	Payee Name	Cheque	£ Total Amnt	£ Creditors	£ V A T	A/c Centre	£ Amount	Transaction Detail
13/06/2014	C McCormick	202428	-280.00	-280.00		501		Tree works at the Crouch
01/07/2014	South East Water	208827142	11.77	11.77		501		4567-12/6/13 - 10/06/14
01/07/2014	South East Water	400343X	29.23	29.23		501		4536-28/11/13-27/05/14 kiosk
01/07/2014	South East Water	400541X	403.96	403.96		501		4533-09/06/13-05/06/14
01/07/2014	South East Water	400551X	7.00	7.00		501		4534-09/12/13-05/06/14
01/07/2014	South East Water	5200561X	992.07	992.07		501		4537-28/11/13-27/05/14
01/07/2014	South East Water	8200841X	151.19	151.19		501		4539- 16/04 - 20/05/14 G/Club
01/07/2014	Lewes District Council	Std Ord	231.00			4051 113	231.00	Rates The Crypt Studio 2014/15
01/07/2014	Lewes District Council	Std Ord	61.00			4051 108	61.00	Rates High & Over 2013-14
01/07/2014	Lewes District Council	Std Ord	316.00			4051 113	316.00	Rates Gallery 2013-14
01/07/2014	Lewes District Council	Std Ord	21.00			4051 118	21.00	Rent - Beach Hut 60
01/07/2014	Lewes District Council	Std Ord	21.00			4051 118	21.00	Rates Beach Hut 59
01/07/2014	Lewes District Council	Std Ord	21.00			4051 118	21.00	Rates - Beach Hut 58
01/07/2014	Lewes District Council	Std Ord	21.00			4051 118	21.00	Rates - Beach Hut 57
01/07/2014	Lewes District Council	Std Ord	21.00			4051 118	21.00	Rates - Beach Hut 56
01/07/2014	Lewes District Council	Std Ord	21.00			4051 118	21.00	Rates - Beach Hut 55
01/07/2014	Lewes District Council	Std Ord	21.00			4051 118	21.00	Rates - Beach Hut 54
01/07/2014	Lewes District Council	Std Ord	21.00			4051 118	21.00	Rates - Beach Hut 53
01/07/2014	Lewes District Council	Std Ord	21.00			4051 118	21.00	Rates - Beach Hut 52
01/07/2014	Lewes District Council	Std Ord	21.00			4051 118	21.00	Rates - Beach Hut 29
01/07/2014	Lewes District Council	Std Ord	21.00			4051 118	21.00	Rates - Beach Hut 28
01/07/2014	Lewes District Council	Std Ord	21.00			4051 118	21.00	Rates - Beach Hut 27
01/07/2014	Lewes District Council	Std Ord	59.00			4051 105	59.00	Rates - The Base
01/07/2014	Lewes District Council	Std Ord	57.00			4051 205	57.00	Rates - TIC
01/07/2014	Lewes District Council	Std Ord	976.00			4051 205	976.00	Rates - 37 Church Street
02/07/2014	ABC Fund	202490	50.00			4401 215	50.00	ABC Fund-Small 14/15
02/07/2014	Bishopstone Parish Hall M/Comm	202491	100.00			4401 215	100.00	Bishopstone-Small 14/15
02/07/2014	Cuckmere Community Bus Ltd	202492	500.00			4401 215	500.00	Cuckmere Comm-Small 14/15
02/07/2014	Down Synd Dev. Trust & Cradle	202493	200.00			4401 215	200.00	DS Trust & Cradle - Small 14/15

Payments for Month 4

Nominal Ledger

Date	Payee Name	Cheque	£ Total Amnt	£ Creditors	£ V A T	A/c Centre	£ Amount	Transaction Detail
02/07/2014	East Blatchington Pond Conser.	202494	125.00			4401 215	125.00	East Blatchington - Small 14/15
02/07/2014	Homestart	202495	100.00			4401 215	100.00	Homestart - Small 14/15
02/07/2014	Inner Lights	202496	100.00			4401 215	100.00	Inner Lights - Small 14/15
02/07/2014	Mecread Youth Centre	202497	250.00			4401 215	250.00	Mecread Y/Centre - Small 14/15
02/07/2014	National CoastWatch Institutio	202498	300.00			4401 215	300.00	N/Coastwatch - Small 14/15
02/07/2014	Seaford Live	202499	100.00			4401 215	100.00	Seaford Live - Small 14/15
02/07/2014	Seaford Museum & Heritage	202500	400.00			4401 215	400.00	Museum & Heritage-Small 14/15
02/07/2014	Seaford Music Society	202501	50.00			4401 215	50.00	Seaford Mus Soc-Small 14/15
02/07/2014	Seaford Netball Club	202502	100.00			4401 215	100.00	Seaf Netball club - Small 14/15
02/07/2014	Seaford Parochial Church	202503	100.00			4401 215	100.00	Seaf Parochial Chur-Small14/15
02/07/2014	Seaford Senior's Forum	202504	250.00			4401 215	250.00	Senior Forum - Small 14/15
02/07/2014	Seaford Silver Band	202505	350.00			4401 215	350.00	Silver Band - Small 14/15
02/07/2014	Seaford Stroke & Caring Club C	202506	100.00			4401 215	100.00	Stroke&Caring Club-Small 14/15
02/07/2014	Seaford Twinning Assoc.	202507	200.00			4401 215	200.00	Twinning Assoc-Small 14/15
02/07/2014	Seahaven Scoutex	202508	50.00			4401 215	50.00	Seahaven Scoutex - Small 14/15
02/07/2014	Squadron Air Cadets	202509	100.00			4401 215	100.00	Squadron 1218-Small 14/15
02/07/2014	St James Trust (seaford)	202510	500.00			4401 215	500.00	St James - Small 14/15
02/07/2014	Vanguard Explorer Scout Unit	202511	150.00			4401 215	150.00	Vanguard - Small 14/15
02/07/2014	Waves Seaford Ltd	202512	400.00			4401 215	400.00	Waves - Small 14/15
02/07/2014	Willett Charitable Trust	202513	50.00			4401 215	50.00	Willett - Small 14/15
02/07/2014	Seaford Bonfire Society	202482	1,000.00			4401 215	1,000.00	Bonfire Society - Large 14/15
02/07/2014	Seaford Community Partnership	202483	500.00			4401 215	500.00	Seaf Comm Part - Large 14/15
02/07/2014	Seaford Lifeguards	202484	1,500.00			4401 215	1,500.00	Lifeguards - Large 14/15
02/07/2014	Seaford Musical Theatre & SMTJ	202485	500.00			4401 215	500.00	SMT & SMTJ - Large 14/15
02/07/2014	Seaford Rugby Football Club	202486	1,500.00			4401 215	1,500.00	Seaf Rugby Club - Large 14/15
02/07/2014	Seaford Town Football Club	202487	1,000.00			4401 215	1,000.00	Seaf T/Football - Large 14/15
02/07/2014	Zap Art	202488	250.00			4401 215	250.00	Zap Art - Large 14/15
04/07/2014	Avoncrop Amenity Products	202514	1,063.49	1,063.49		501		4578-Redhill Sand 14

Date: 04/08/2014

Seaford Town Council 2014/2015

Page No: 354

Time: 12:04

Cash Book 1

User : LC

Current/Deposit Account

For Month No : 4

Payments for Month 4

Nominal Ledger

Date	Payee Name	Cheque	£ Total Amnt	£ Creditors	£ V A T	A/c Centre	£ Amount	Transaction Detail
04/07/2014	CLR Law Ltd	202515	540.00	540.00		501		4593-S.Shippen Solicit. Fee 14
04/07/2014	CPL Petroleum	202516	740.78	740.78		501		4580-Gasoil
04/07/2014	Edgar's Cool Water	202517	48.80	48.80		501		4592-watercooler surcharges
04/07/2014	Fullers Fencing & Groundworks	202518	140.00	140.00		501		4579-Mini Digger Hirer
04/07/2014	House Martins	202519	1,480.00	1,480.00		501		4584 - valuation certificate 9
04/07/2014	Mr P S Kennard	202520	144.00	144.00		501		4582-bus stops jun14
04/07/2014	C.McCormick	202521	840.00	840.00		501		4577-Tree Cutting Normansal pk
04/07/2014	N Power	202522	70.54	70.54		501		4590 - Elec 20/03/14 - 4/6/14
04/07/2014	PC World Business	202523	611.97	611.97		501		4589- Golf Computer
04/07/2014	British Gas Business	600385047	513.35	513.35		501		4564-CRYPT 11/3-11/6/14
07/07/2014	Talk Talk Business	84470/882	85.01	85.01		501		4541-TIC 01/06 - 30/06/2014
07/07/2014		BACS	9,334.83			516	9,334.83	Amendment to June Salaries
07/07/2014	C McCormick	202521	-840.00	-840.00		501		Tree Cutting
09/07/2014	UK Fuels	46242	187.60	187.60		501		4576- Diesel/unleaded 06/14
10/07/2014	6th Seaford Scout Group	202489	500.00			4401 215	500.00	6th Seaford Scout-Small 14/15
10/07/2014	Wybone Ltd	202528	8,642.34	8,642.34		501		4062 - New Seafront Bins
10/07/2014	Andy Anderson Locksmith	202529	64.00	64.00		501		4616-Seafrt-Fit Keeps to B/H29
10/07/2014	Seaford Baptist Church	202530	239.00	239.00		501		4608-Refreshments Civic 26/6
10/07/2014	J Cheesmur & Sons (Lewes) Ltd	202531	187,873.86	187,873.86		501		4606-Golf Club-certificate 10
10/07/2014	Collier Turf Care Ltd	202532	103.39	103.39		501		4603-Tubed flags
10/07/2014	Europlants Ltd	202533	1,456.01	1,456.01		501		4604-Seasonal Planters July 14
10/07/2014	Nordis Signs	202534	63.86	63.86		501		4602 - Warning notices AFD
10/07/2014	N Power	202535	43.63	43.63		501		4605 - Electricity 20/3-05/06
10/07/2014	Office Depot UK Ltd	202536	385.65	385.65		501		4601-Stationery Order Jun 14
10/07/2014	John Spicer	202537	640.00	640.00		501		4595 - Labour J.Spicer
10/07/2014	Materials petty cash	202527	445.15			201	445.15	Replenish Float - July 14
10/07/2014	SLCC	202525	250.00			4010 201	250.00	CiLCA Register Fee - G Raeburn
10/07/2014		202526	39.80			4181 210	39.80	Travel exp. to civic events

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Cash Book 1

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Current/Deposit Account

For Month No : 4

Payments for Month 4				Nominal Ledger				
Date	Payee Name	Cheque	£ Total Amnt	£ Creditors	£ V A T	A/c Centre	£ Amount	Transaction Detail
10/07/2014	Seaford Cricket Club	202524	1,500.00			4261 105	1,500.00	Cricket Club Carpet (from EMR)
10/07/2014	Barclaycard	39578590	123.50	123.50		501		4624-PDQ Charges 01/06-30/6/14
14/07/2014	Co-Operative Bank	4656	4.73	4.73		501		4611 - Bank Charges June 14
15/07/2014	Southern Water	4600017	90.26	90.26		501		4557-14/04/2014-20/05/2014
16/07/2014	UK Triathlon	202539	500.00			505	500.00	Deposit Returned 14
16/07/2014	Sussex Downs College	202538	1,987.00			4010 201	1,987.00	AAT Level 3 - L/Clark
16/07/2014	02 (UK) Ltd	0725/001	10.30	10.30		501		4596-Mobile 1/6 - 30/6/2014
21/07/2014		202540	36.60	36.60		501		4630-Master key/admin key
21/07/2014	P J Chaffin Ltd	202541	336.00	336.00		501		4626-Tree Works-Blatching Pond
21/07/2014	Seaford Chamber of Commerce	202542	60.00	60.00		501		4622-Annual Jun 14 - May 15
21/07/2014	Cosmo Construction Services Lt	202543	4,011.60	4,011.60		501		4597 - Unmade rd Martello 26/3
21/07/2014	Eurolants Ltd	202544	72.00	72.00		501		4625-H/H Removal of planter 14
21/07/2014	Sussex Events Ltd	202545	410.00	410.00		501		4629-Entertainment AFD 28/6/14
21/07/2014	Godfreys (Sevenoaks) Ltd	202546	14.54	14.54		501		4562-oil line
21/07/2014	Hire-a-Loo	202547	92.52	92.52		501		59888/4621/Hire-a-Loo
21/07/2014	HR Services Partnership	202548	6,668.40	6,668.40		501		4936-HR Services 02/07/14
21/07/2014	Lewes District Council	202549	5,000.00	5,000.00		501		4627-Sfd Icon. Leis Feas Study
21/07/2014	Trade UK	202550	46.34	46.34		501		4632-Line paint AFD-28/6/14
21/07/2014	WPS Insurance Brokers & Risk S	202551	1,287.00	1,287.00		501		4620 - Vehicle Insurance
21/07/2014	Southern Water	2000010	177.64	177.64		501		4586-29/11/13-27/05/2014
21/07/2014	Southern Water	2700014	29.81	29.81		501		4613-17/12/13 - 16/06/2014
21/07/2014	Southern Water	300012	27.02	27.02		501		4558-10/12/2013-05/06/2014
21/07/2014	Talk Talk Business	3098-882	202.68	202.68		501		4610 - 02/06/14 - 30/06/2014
21/07/2014	Southern Water	3900018	40.04	40.04		501		4585-10/12/13 - 05/06/2014
22/07/2014	EDF Energy	31092948	387.68	387.68		501		4607 - CCTV 01/04 - 30/06
24/07/2014		202554	4,376.75	4,376.75		501		4645-Salary & Mileage TC
24/07/2014	Post Office Ltd (HMRC)	202552	13,796.57			515	13,796.57	PAYE July 14 & June's revised
24/07/2014	East Sussex Pension Fund	202553	3,878.08			517	3,878.08	July 14 Pension Contributions

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Current/Deposit Account

For Month No : 4

Payments for Month 4

Nominal Ledger

Date	Payee Name	Cheque	£ Total Amnt	£ Creditors	£ V A T	A/c Centre	£ Amount	Transaction Detail
24/07/2014	JCB Finance Ltd	59920025	10,898.34	10,898.34		501		4659 - Golf Equipment 2014
25/07/2014		VIA	7.50			4012 201	7.50	Eye Test 16/7/2014
25/07/2014		VIA	9.60			4012 201	9.60	Travel to College Jun/Jul 14
25/07/2014	Chris Hatcher & Son	202555	57.60	57.60		501		4644-SALTS-Crckt Clb emerg.c/o
25/07/2014	Collier Turf Care Ltd	202556	396.00	396.00		501		4640 - Rescue Everris
25/07/2014	Envirogreen Special Waste Serv	202557	132.00	132.00		501		4642-special disp. annual char
25/07/2014	GBR Technology Ltd	202558	78.00	78.00		501		4641 - Aquazone Pellet
25/07/2014	Jell Plastics Ltd	202559	277.44	277.44		501		4636 - Mono Rake & Rake Handle
25/07/2014	John Shaw (Machinery) Ltd	202560	94.66	94.66		501		4634 - Oil & Gasket
25/07/2014	Lewes District Council	202561	3,446.30	3,446.30		501		4651-H/H NDR 2nd flr August 14
25/07/2014	C.McCormick	202562	1,560.00	1,560.00		501		4655-Crouch Tree Works
25/07/2014	Police & Crime Commissioner fo	202563	549.70	549.70		501		4633- Mainten. - May-July 2014
25/07/2014	Trade UK	202564	84.91	84.91		501		4638- Boiler Suit
25/07/2014	Sussex Wildlife Trust	202565	12,600.00	12,600.00		501		4643 - 01/04/14-31/3/15 Ranger
25/07/2014	Co-op Bank	BACS	15,085.90			516	15,085.90	July Salaries
25/07/2014		BACS	3,367.00	3,367.00		501		4660 - July Retainer
25/07/2014		VIA	-7.50			4012 201	-7.50	Eye Test 16/07/2014
25/07/2014		VIA	-9.60			4012 201	-9.60	Travel to College Jun/Jul 14
31/07/2014	Kent County Council (KCS)	50466	417.95	417.95		501		4581-cop. charges 1/1-3/1/3/14
31/07/2014	Southern Electric	812297431	4,001.62	4,001.62		501		4675 - 24 Jan to 23 April
31/07/2014	J Cheesmur & Sons (Lewes) Ltd	202566	121,811.44	121,811.44		501		4662-Works for Cert 11
31/07/2014		202567	2,700.00	2,700.00		501		4671-Int.clerkship-Salary- Aug
Total Payments for Month			452,575.20	392,430.87	0.00		60,144.33	
Balance Carried Fwd			538,313.64					
Cash Book Totals			990,888.84	392,430.87	0.00		598,457.96	

Bank Reconciliation Statement as at: 30/06/2014 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	30/06/2014	300	520,522.46
			<u>520,522.46</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
13/06/2014 202416	Chris Hatcher & Son	106.80	
13/06/2014 202421	Drivewise (Autos) Ltd	60.00	
13/06/2014 202423	Golf News	234.00	
13/06/2014 202428	C.McCormick	280.00	
13/06/2014 202429	Mitchell's Groundcare Machiner	882.00	
19/06/2014 202453	Newhaven Community Developr	28.80	
19/06/2014 202457	SSALC Ltd	60.00	
19/06/2014 202458	Seaford Head Golf Club	385.00	
19/06/2014 202463	FESAB	10.00	
19/06/2014 202465		310.02	
27/06/2014 202468	Seaford Baptist Church	58.00	
27/06/2014 202469		4,500.00	
27/06/2014 202470	Helixhr Ltd	2,350.00	
27/06/2014 202471	Hlgh Weald Furniture	241.20	
27/06/2014 202472	HR Services Partnership	2,738.17	
27/06/2014 202473	East Web Ltd	93.00	
27/06/2014 202474	Lewes District Council	401.20	
27/06/2014 202475	Play Innovation Ltd	1,022.40	
27/06/2014 202476	Chris Rolley Associates	1,000.00	
27/06/2014 202477	SSALC Ltd	100.00	
27/06/2014 202478	Trade UK	255.05	
27/06/2014 202479		24.60	
27/06/2014 202480	East Sussex Penson Fund	3,820.34	
27/06/2014 202481	Post Office Ltd	4,766.00	
			<u>23,726.58</u>
			496,795.88
<u>Receipts not Banked/Cleared (Plus)</u>			
23/06/2014		3,642.00	
26/06/2014		352.00	
27/06/2014		184.00	
28/06/2014		309.00	
29/06/2014		581.00	
30/06/2014		112.00	
			<u>5,180.00</u>
			501,975.88
	Balance per Cash Book is :-		501,975.88
	Difference is :-		0.00

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Seaford Town Council 2014/2015

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Cash Book 1

User : LC

Current/Deposit Account

For Month No : 3

Receipts for Month 3

Nominal Ledger Analysis

Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c Centre	£ Amount	Transaction Detail
Balance Brought Fwd :		640,301.88				640,301.88	
Banked on : 27/05/2014		112.00					
	Sales Recpts Page 711	112.00	112.00		101		Sales Recpts Page 711
Banked on : 01/06/2014		129.00					
PDQ	PDQ	129.00		21.50	120	107.50	Golf Course PDQ - 01/06/2014
Banked on : 01/06/2014		3,017.00					
BANKING	BANKING	3,017.00		502.83	120	2,514.17	Golf Banking 01/06/2014
Banked on : 02/06/2014		112.00					
	Sales Recpts Page 690	112.00	112.00		101		Sales Recpts Page 690
Banked on : 02/06/2014		136.00					
PL	PDQ	136.00		22.67	120	113.33	Golf Course PDQ - 02/06/2014
Banked on : 03/06/2014		5,808.00					
	Sales Recpts Page 689	5,808.00	5,808.00		101		Sales Recpts Page 689
Banked on : 03/06/2014		137.00					
	Sales Recpts Page 694	137.00	137.00		101		Sales Recpts Page 694
Banked on : 03/06/2014		240.00					
03133	Mission for Muffs	10.00			1070 135	10.00	AFD Stall
03132		10.00			1070 135	10.00	AFD Stall
03127		20.00			1070 135	20.00	AFD Stalls
03129	Seaford Bonfire Society	10.00			1070 135	10.00	AFD Stall
03129	Seaford Bonfire Society	20.00			1056 210	20.00	FFD Stalls x 2
03129	Seaford Bonfire Society	10.00			1070 135	10.00	AFD Stall (2nd stall)
03075		30.00			1056 210	30.00	FFD Stalls x 2
03071		10.00			1070 135	10.00	AFD Stall
03141		20.00			1056 210	20.00	FFD Stall
03139	Peacehaven Chiropractice	15.00			1056 210	15.00	FFD Stall x 1
03139		10.00			1070 135	10.00	AFD Stall x 1
03139	Charlie Frowd Ice Creams	75.00			1056 210	75.00	FFD Plot (ice cream van)
Banked on : 03/06/2014		416.90					
	Sales Recpts Page 698	416.90	416.90		101		Sales Recpts Page 698
Banked on : 03/06/2014		28.00					
PDQ	PDQ	28.00		4.67	120	23.33	Golf Course PDQ 03/06/2014
Banked on : 04/06/2014		36.00					
PDQ	PDQ	36.00		6.00	120	30.00	Golf Course PDQ - 04/06/2014
Banked on : 05/06/2014		171.70					
BACS	Co-op Bank	171.70			1190 201	171.70	Interest - June
Banked on : 05/06/2014		94.00					
PDQ	PDQ	94.00		15.67	120	78.33	Golf Course PDQ 05/06/2014
Banked on : 06/06/2014		136.00					
PDQ	PDQ	136.00		22.67	120	113.33	Golf Course PDQ - 06/06/2014

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Cash Book 1

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Current/Deposit Account

For Month No : 3

Receipts for Month 3

Nominal Ledger Analysis

Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c Centre	£ Amount	Transaction Detail
	Banked on : 07/06/2014	197.00					
PDQ	PDQ	197.00		32.83	120	164.17	Golf Course PDQ - 07/06/2014
	Banked on : 08/06/2014	350.00					
PDQ	PDQ	350.00		58.33	120	291.67	Golf Course PDQ 08/06/2014
	Banked on : 09/06/2014	732.00					
	Sales Recpts Page 691	732.00	732.00		101		Sales Recpts Page 691
	Banked on : 09/06/2014	40.00					
PDQ	PDQ	40.00		6.67	120	33.33	Golf Course PDQ 09/06/2014
	Banked on : 09/06/2014	3,043.00					
BANKING	BANKING	3,043.00		507.17	120	2,535.83	Golf Banking 09/06/2014
	Banked on : 10/06/2014	82.80					
	Sales Recpts Page 692	82.80	82.80		101		Sales Recpts Page 692
	Banked on : 10/06/2014	1,250.00					
	Sales Recpts Page 693	1,250.00	1,250.00		101		Sales Recpts Page 693
	Banked on : 10/06/2014	198.00					
PDQ	PDQ	198.00		33.00	120	165.00	Golf Course PDQ - 10/06/2014
	Banked on : 11/06/2014	90.00					
PDQ	PDQ	90.00		15.00	120	75.00	Golf Course PDQ - 11/06/2014
	Banked on : 12/06/2014	216.00					
PDQ	PDQ	216.00		36.00	120	180.00	Golf Course PDQ - 12/06/2014
	Banked on : 13/06/2014	386.00					
PDQ	PDQ	386.00		64.33	120	321.67	Golf Course PDQ - 13/06/2014
	Banked on : 14/06/2014	248.00					
PDQ	PDQ	248.00		41.33	120	206.67	Golf Course PDQ - 14/06/2014
	Banked on : 15/06/2014	186.00					
PDQ	PDQ	186.00		31.00	120	155.00	Golf Course PDQ-15/06/2014
	Banked on : 16/06/2014	80.00					
03156	Seaford Baptist Church	10.00			1056 210	10.00	FFD Stall
03160	Seaford Downs Syndrome etc	10.00			1056 210	10.00	FFD Stall
03146	Rick Sharpe Int	10.00			1056 210	10.00	FFD Stall x 1
03161	Seaford Museum & Heritage	10.00			1070 135	10.00	AFD Stall x 1
03147	Seaford Twinning Association	10.00			1070 135	10.00	AFD Stall x 1
03145	Rick Sharpe Int	10.00			1070 135	10.00	AFD Stall x 1
03152	Seahaven Dance	10.00			1070 135	10.00	AFD Stall x 1
03157	Sussx Military History Society	10.00			1070 135	10.00	AFD Stall x 1
	Banked on : 16/06/2014	1,608.21					
	Sales Recpts Page 695	1,608.21	1,608.21		101		Sales Recpts Page 695

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Cash Book 1

User : LC

Current/Deposit Account

For Month No : 3

Receipts for Month 3

Nominal Ledger Analysis

Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c Centre	£ Amount	Transaction Detail
	Banked on : 16/06/2014	108.00					
PDQ	PDQ	108.00		18.00	120	90.00	Golf Course PDQ - 16/06/2014
	Banked on : 16/06/2014	2,027.00					
BANKING	BANKING	2,027.00		337.83	120	1,689.17	Golf Banking 16/06/2014
	Banked on : 16/06/2014	54.00					
	Sales Recpts Page 705	54.00	54.00		101		Sales Recpts Page 705
	Banked on : 16/06/2014	1,875.00					
	Sales Recpts Page 706	1,875.00	1,875.00		101		Sales Recpts Page 706
	Banked on : 17/06/2014	60.00					
03105	Seahaven Harriers	10.00			1056 210	10.00	FFD Stall
03170	Kittiwake	15.00			1056 210	15.00	FFD Stall
03153		10.00			1056 210	10.00	FFD Stall
03158		5.00			1056 210	5.00	Balance of FFD stall payment
03149	Walfs & Strays	20.00			1056 210	20.00	2 FFD Stalls
	Banked on : 17/06/2014	1,679.75					
	Sales Recpts Page 697	1,679.75	1,679.75		101		Sales Recpts Page 697
	Banked on : 17/06/2014	234.00					
PDQ	PDQ	234.00		39.00	120	195.00	Golf Course PDQ - 17/06/2014
	Banked on : 18/06/2014	84.00					
PDQ	PDQ	84.00		14.00	120	70.00	Golf Course PDQ - 18/06/14
	Banked on : 19/06/2014	126.00					
PDQ	PDQ	126.00		21.00	120	105.00	Golf Course PDQ - 19/06/2014
	Banked on : 20/06/2014	178.00					
P	PDQ	178.00		29.67	120	148.33	Golf Course PDQ - 20/06/2014
	Banked on : 20/06/2014	49.72					
	Sales Recpts Page 707	49.72	49.72		101		Sales Recpts Page 707
	Banked on : 21/06/2014	593.50					
PDQ	PDQ	593.50		98.92	120	494.58	Golf Course PDQ - 21/06/2014
	Banked on : 22/06/2014	282.00					
282.00	PDQ	282.00		47.00	120	235.00	Golf Course PDQ - 22/06/2014
	Banked on : 23/06/2014	124.00					
PDQ	PDQ	124.00		20.67	120	103.33	Golf Course PDQ - 23/06/2014
	Banked on : 23/06/2014	3,642.00					
BANKING	BANKING	3,642.00		607.00	120	3,035.00	Golf Banking 23/06/2014
	Banked on : 23/06/2014	8.00					
BACS	Co-op Bank	8.00			4156 201	8.00	Overcharge refund
	Banked on : 24/06/2014	1,115.00					

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Cash Book 1

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Current/Deposit Account

For Month No : 3

Receipts for Month 3

Nominal Ledger Analysis

Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c Centre	£ Amount	Transaction Detail
03184	Uk Triathlon	500.00			505	500.00	Uk Triathlon 4/7/14
03182	- Glitter & Poli	20.00			1070 135	20.00	AFD-Comm Stall x1
03182	Seahaven Bird Rescue	10.00			1070 135	10.00	AFD Charity Stall x1
03177	Seaford & Bishopstone Neighbou	10.00			1056 210	10.00	FF Day Community Stall x1
03179	Red's lght bites	30.00			1056 210	30.00	FF Day Stall food x1
03180	East Sussex Wildlife Rescue	10.00			1056 210	10.00	FF Day Comm Stall x1
03188		20.00			1054 106	20.00	Damages to Coruch Bowls Club
1070	Royal British Legion Seaford	200.00			1070 135	200.00	Contribution Refreshment 14
03148	Royal Society of St.George	300.00			1070 135	300.00	Contribution for AFD 14
03181	Herballife Wellness Centre	15.00			1056 210	15.00	FF Day Comm Stall x1
	Banked on : 24/06/2014	1,668.78					
	Sales Recpts Page 702	1,668.78	1,668.78		101		Sales Recpts Page 702
	Banked on : 24/06/2014	90.00					
PDQ	PDQ	90.00		15.00	120	75.00	Golf Course PDQ - 24/06/2014
	Banked on : 25/06/2014	2,209.80					
03190		2,209.80			550	2,209.80	Monies - open gardens trail 14
	Banked on : 25/06/2014	112.00					
PDQ	PDQ	112.00		18.87	120	93.33	Golf Course PDQ - 25/06/2014
	Banked on : 25/06/2014	50.00					
	Sales Recpts Page 708	50.00	50.00		101		Sales Recpts Page 708
	Banked on : 25/06/2014	959.26					
	Sales Recpts Page 709	959.26	959.26		101		Sales Recpts Page 709
	Banked on : 26/06/2014	352.00					
PDQ	PDQ	352.00		58.67	120	293.33	Golf Course PDQ - 26/06/14
	Banked on : 27/06/2014	184.00					
PDQ	PDQ	184.00		30.67	120	153.33	Golf Course PDQ - 27/06/2014
	Banked on : 27/06/2014	150.00					
	Sales Recpts Page 710	150.00	150.00		101		Sales Recpts Page 710
	Banked on : 28/06/2014	309.00					
PDQ	PDQ	309.00		51.50	120	257.50	Golf Course PDQ - 28/06/14
	Banked on : 29/06/2014	581.00					
PDQ	PDQ	581.00		96.83	120	484.17	Golf Course PDQ - 29/06/14
	Banked on : 30/06/2014	112.00					
PDQ	PDQ	112.00		18.67	120	93.33	Golf Course PDQ - 30/06/2014
	Banked on : 01/07/2014	10,455.01					
	Sales Recpts Page 703	10,455.01	10,455.01		101		Sales Recpts Page 703
	Banked on : 01/07/2014	209.52					
03189	Waves Family Support	10.00			1056 210	10.00	FF day stall comm x1
03201	Seaford Evening Flower Club	10.00			1056 210	10.00	FF Day Stall Comm x1

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Cash Book 1

User : LC

Current/Deposit Account

For Month No : 3

Payments for Month 3

Nominal Ledger

Date	Payee Name	Cheque	£ Total Amnt	£ Creditors	£ V A T	A/c Centre	£ Amount	Transaction Detail
01/06/2014	Lewes District Council	Std Ord	231.00			4051 113	231.00	Rates The Crypt Studio 2014/15
01/06/2014	Lewes District Council	Std Ord	61.00			4051 108	61.00	Rates High & Over 2013-14
01/06/2014	Lewes District Council	Std Ord	316.00			4051 113	316.00	Rates Gallery 2013-14
01/06/2014	Lewes District Council	Std Ord	21.00			4051 118	21.00	Rent - Beach Hut 60
01/06/2014	Lewes District Council	Std Ord	21.00			4051 118	21.00	Rates Beach Hut 59
01/06/2014	Lewes District Council	Std Ord	21.00			4051 118	21.00	Rates - Beach Hut 58
01/06/2014	Lewes District Council	Std Ord	21.00			4051 118	21.00	Rates - Beach Hut 57
01/06/2014	Lewes District Council	Std Ord	21.00			4051 118	21.00	Rates - Beach Hut 56
01/06/2014	Lewes District Council	Std Ord	21.00			4051 118	21.00	Rates - Beach Hut 55
01/06/2014	Lewes District Council	Std Ord	21.00			4051 118	21.00	Rates - Beach Hut 54
01/06/2014	Lewes District Council	Std Ord	21.00			4051 118	21.00	Rates - Beach Hut 53
01/06/2014	Lewes District Council	Std Ord	21.00			4051 118	21.00	Rates - Beach Hut 52
01/06/2014	Lewes District Council	Std Ord	21.00			4051 118	21.00	Rates - Beach Hut 29
01/06/2014	Lewes District Council	Std Ord	21.00			4051 118	21.00	Rates - Beach Hut 28
01/06/2014	Lewes District Council	Std Ord	21.00			4051 118	21.00	Rates - Beach Hut 27
01/06/2014	Lewes District Council	Std Ord	59.00			4051 105	59.00	Rates - The Base
01/06/2014	Lewes District Council	Std Ord	57.00			4051 205	57.00	Rates - TIC
01/06/2014	Lewes District Council	Std Ord	976.00			4051 205	976.00	Rates - 37 Church Street
02/06/2014	South East Water	0841X	115.71	115.71		501		4444-21/3/14-16/4/14
02/06/2014	Postage by Phone - Pitney Bowe	41470252	300.00	300.00		501		4490-Frinking May 14
02/06/2014	Southern Electric	812297431	1,160.62	1,160.62		501		4488-23/1/14-25/04/14
04/06/2014	Talk Talk Business	4470/882	86.15	86.15		501		4494-TIC 01/05/14 - 31/05/14
04/06/2014	UK Fuels	46242	162.11	162.11		501		4478-Petrol & Diesel
10/06/2014	Barclaycard	578590	123.55	123.55		501		4538-PDQ Charges May 14
13/06/2014	Action in Rural Sussex	202412	144.00	144.00		501		4485-Employment Handbook
13/06/2014	Avoncrop Amenity Products	202413	2,267.50	2,267.50		501		4470-Nutri pro
13/06/2014	Seaford Baptist Church	202414	52.20	52.20		501		4501-Hiring of hall 29/4/14
13/06/2014	Beacon Fencing Ltd	202415	90.72	90.72		501		4522-5 round posts
13/06/2014	Chris Hatcher & Son	202416	106.80	106.80		501		4509-Salts Chang. Room Showers
13/06/2014	Chubb Electronic Security Syst	202417	392.12	392.12		501		4493-Alarm Contract 14/15

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Seaford Town Council 2014/2015

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Current/Deposit Account

For Month No : 3

Payments for Month 3

Nominal Ledger

Date	Payee Name	Cheque	£ Total Amnt	£ Creditors	£ V A T	A/c Centre	£ Amount	Transaction Detail
13/06/2014	Collier Turf Care Ltd	202418	606.00	606.00		501		4471-Pyrinex & Tank Cleaner
13/06/2014	Countrywide Farmers Plc	202419	1,969.80	1,969.80		501		4483-Granular Wetting /Depitox
13/06/2014	CPL Petroleum	202420	733.85	733.85		501		4475-Gas Oil/ Red Diesel
13/06/2014	Drivewise (Autos) Ltd	202421	60.00	60.00		501		4473-puncture repair
13/06/2014	Europlants Ltd	202422	1,107.65	1,107.65		501		4347-CR Overcharge of Sept 13
13/06/2014	Golf News	202423	234.00	234.00		501		4511-Ad 1/4 page news
13/06/2014	Hedleys Solicitors	202424	1,560.00	1,560.00		501		4497-solicitors fees
13/06/2014	Helixhr Ltd	202425	1,651.90	1,651.90		501		4524-HR Invest.Mike Shre May14
13/06/2014	Hire-a-Loo	202426	92.52	92.52		501		4495-Chemical loo 04/14
13/06/2014	Mr P S Kennard	202427	144.00	144.00		501		4518-Beach Shell. Clean May 14
13/06/2014	C.McCormick	202428	280.00	280.00		501		4499-Tree Works at Crouch
13/06/2014	Mitchell's Groundcare Machiner	202429	882.00	882.00		501		4477-Tri kings unit fixings
13/06/2014	Police & Crime Commissioner fo	202430	6,816.64	6,816.64		501		4492-CCTV 2014/15
13/06/2014	Radio Relay	202431	72.00	72.00		501		4510-service hand portables
13/06/2014	Recognition Express	202432	30.42	30.42		501		4519 - badges-3 clr, 2 staff
13/06/2014	Richard Soan Roofing Services	202433	426.00	426.00		501		4512-Crouch Bowling-Roof Repa
13/06/2014	John Spicer	202434	1,060.00	1,060.00		501		4515- Labour May 2014
13/06/2014	S R Services (South East) Ltd	202435	307.78	307.78		501		4476-Equipment
13/06/2014	Sussex Trade Windows Ltd	202436	860.00	860.00		501		4507-Crouch Bowling repla door
13/06/2014	Tacit	202437	251.68	251.68		501		4474-Bunker Rakes & Dewy Brus
13/06/2014	T.Parker & Sons(Turf	202438	1,116.00	1,116.00		501		4479-Cockleshell Path Media
13/06/2014	Travis Perkins Trading Co Ltd	202439	345.60	345.60		501		4505-Loft Roll - Crypt May 14
13/06/2014	Wicksteed Leisure Ltd	202440	434.59	434.59		501		4508-Equipment & Fitting
13/06/2014	Postage by Phone - Pitney Bowe	202441	365.53	365.53		501		4491-Annual 6/14-6/15 maintena
16/06/2014	02 (UK) Ltd	0725 / 001	9.43	9.43		501		4513-1/5/14 - 31/5/14
16/06/2014	Co-Operative Bank	4656	11.96	11.96		501		4531-Wages May 14
16/06/2014	Southern Water	4600017	68.03	68.03		501		4500-22/3/14-16/4/14
16/06/2014	Co-Operative Bank	9213	41.39	41.39		501		4530-Golf DD
19/06/2014	Andy Anderson Locksmith	202442	97.00	97.00		501		4527-Crypt- lock

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Seaford Town Council 2014/2015

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User : LC

Current/Deposit Account

For Month No : 3

Payments for Month 3

Nominal Ledger

Date	Payee Name	Cheque	£ Total Amnt	£ Creditors	£ V A T	A/c Centre	£ Amount	Transaction Detail
19/06/2014	Auditing Solutions Ltd	202443	480.00	480.00		501		replacement 4535-Audit Service 5/6/14
19/06/2014	Seaford Baptist Church	202444	58.00	58.00		501		4529-Hall 10/4/14 Disp.Sub Com
19/06/2014	P J Chaffin Ltd	202445	2,112.00	2,112.00		501		4526 - Treeworks Blatch. Pond
19/06/2014	J Cheesmur & Sons (Lewes) Ltd	202446	78,890.87	78,890.87		501		4525-Certificate 9 June 14
19/06/2014	Coppard	202447	3,493.20	3,493.20		501		4528-SALTS- Additional F/repair
19/06/2014		202448	4,235.00	4,235.00		501		4532-salary 19/5 - 6/6/14
19/06/2014	East Sussex County Council	202449	150.00	150.00		501		4546-F&P H&R Consultant
19/06/2014	Europlants Ltd	202450	1,456.01	1,456.01		501		4545-Seasonal plant main.06/14
19/06/2014	Godfreys (Sevenoaks) Ltd	202451	69.46	69.46		501		4553-oil line
19/06/2014	Hire-a-Loo	202452	95.60	95.60		501		4544-Chem Toilet May 14
19/06/2014	Newhaven Community	202453	28.80	28.80		501		4549-Canx charge 12/5/14
19/06/2014	Ofcom Radio Licence Fees	202454	75.00	75.00		501		4550-Business Radio Licence
19/06/2014	Office Depot UK Ltd	202455	119.37	119.37		501		4552-Stationery order May 2014
19/06/2014	RBS Software Solutions	202456	559.80	559.80		501		4543- RBS training 10/06/14
19/06/2014	SSALC Ltd	202457	60.00	60.00		501		4548-clr briefing/ R Needham
19/06/2014	Seaford Head Golf Club	202458	385.00	385.00		501		4551-7 subs 1/5/14- 5/6/14
19/06/2014	Specialist Training Consultant	202459	244.20	244.20		501		4554-Portable fire equipment
19/06/2014	Tanleys Printers Ltd	202460	64.80	64.80		501		4547-Business Cards
19/06/2014	Viking	202461	502.80	502.80		501		4542-Projector Jun 14
19/06/2014		202462	122.00			550	22.00	Champagne for open day 14
						550	100.00	1st raffle at Garden Trail 14
19/06/2014	FESAB	202463	10.00			4181 210	10.00	Donation Cheque FESAB
19/06/2014	Cross Way	202464	130.00			4281 135	130.00	Clinton Centre Hire 6/12/14
19/06/2014		202465	310.02		51.67	4275 220	258.35	Re-imburement B/Hut Locks
19/06/2014	Pomegranate	202466	50.00			550	50.00	2nd raffle at Garden Trail 14
19/06/2014		202467	19.98			4184 210	19.98	Website Domain - Two years
23/06/2014	Talk Talk Business	098/882	213.25	213.25		501		4540-01/06/14- 30/06/14

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Seaford Town Council 2014/2015

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Cash Book 1

User : LC

Current/Deposit Account

For Month No : 3

Payments for Month 3

Nominal Ledger

Date	Payee Name	Cheque	£ Total Amnt	£ Creditors	£ V A T	A/c Centre	£ Amount	Transaction Detail
25/06/2014	Petty Cash	CASH	139.97			201	139.97	Petty Cash Top Up
25/06/2014	JCB Finance Ltd	20017	14,296.63	14,296.63		501		4594 - Rental 2014/15
25/06/2014		BACS 4656	3,367.00	3,367.00		501		4569-June 14 - Retainer
25/06/2014	Co-op Bank	BACS	14,926.44			516	14,926.44	June 14 Salaries
27/06/2014	Seaford Baptist Church	202468	58.00	58.00		501		4574-Hire of hall 26/4/14
27/06/2014		202469	4,500.00	4,500.00		501		4559-Inter.clerk 9/6- 27/6/14
27/06/2014	Hellxlr Ltd	202470	2,350.00	2,350.00		501		4560-HR Investigation 14
27/06/2014	High Weald Furniture	202471	241.20	241.20		501		4563-6 Oak Fence Rails
27/06/2014	HR Services Partnership	202472	2,738.17	2,738.17		501		4573-HR Services & Advice
27/06/2014	East Web Ltd	202473	93.00	93.00		501		4556-update 10- 17th April 14
27/06/2014	Lewes District Council	202474	401.20	401.20		501		4575-Collection 01/07-30/09/14
27/06/2014	Play Innovation Ltd	202475	1,022.40	1,022.40		501		4555-Basketball hoops & boards
27/06/2014	Chris Rolley Associates	202476	1,000.00	1,000.00		501		4568-Prep. of prop register
27/06/2014	SSALC Ltd	202477	100.00	100.00		501		4572-Cilca training G.Raeburn
27/06/2014	Trade UK	202478	255.05	255.05		501		4570- Clothing 14
27/06/2014		202479	24.60			4012 201	24.60	Re-imburement of travel 14
27/06/2014	East Sussex Pension Fund	202480	3,820.34			517	3,820.34	June 14 Pension Contributions
27/06/2014	Post Office Ltd	202481	4,766.00			515	4,766.00	PAYE - June 2014
30/06/2014	Petty Cash	Petty Cash	0.01			201	0.01	Amendment of 1 pence
Total Payments for Month			176,624.42	150,353.06	51.67		26,219.69	
Balance Carried Fwd			512,640.40					
Cash Book Totals			689,264.82	150,353.06	51.67		538,860.10	

Bank Reconciliation Statement as at: 31/05/2014 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	30/05/2014	294	649,819.88
			<u>649,819.88</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
21/05/2014 202395 Jay Miller Circus		500.00	
28/05/2014 202406 Post Office Ltd		230.00	
30/05/2014 202407 House Martins		1,480.00	
30/05/2014 202408 House Martins		1,480.00	
30/05/2014 202409 Cuckmere Valley Flint Repairs		1,000.00	
30/05/2014 202410 Cosmo Construction Services Lt		5,656.00	
30/05/2014 202411 Seaford Head Golf Club		1,760.00	
			<u>12,106.00</u>
			637,713.88
<u>Receipts not Banked/Cleared (Plus)</u>			
29/05/2014		132.00	
31/05/2014		622.00	
31/06/2014		1,834.00	
			<u>2,588.00</u>
			640,301.88
		Balance per Cash Book is :-	640,301.89
		Difference is :-	0.00

Date: 16/06/2014

Seaford Town Council 2014/2015

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Cash Book 1

User : LC

Current/Deposit Account

For Month No : 2

Receipts for Month 2

Nominal Ledger Analysis

Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c Centre	£ Amount	Transaction Detail
	Balance Brought Fwd :	750,714.86				750,714.86	
	Banked on : 01/05/2014	639.00					
	Sales Recpts Page 668	639.00	639.00		101		Sales Recpts Page 668
	Banked on : 01/05/2014	1,008.00					
	Sales Recpts Page 669	1,008.00	1,008.00		101		Sales Recpts Page 669
	Banked on : 01/05/2014	973.00					
	Sales Recpts Page 671	973.00	973.00		101		Sales Recpts Page 671
	Banked on : 01/05/2014	112.00					
	Sales Recpts Page 672	112.00	112.00		101		Sales Recpts Page 672
	Banked on : 01/05/2014	825.00					
	Sales Recpts Page 674	825.00	825.00		101		Sales Recpts Page 674
	Banked on : 01/05/2014	656.00					
	Sales Recpts Page 675	656.00	656.00		101		Sales Recpts Page 675
	Banked on : 01/05/2014	36.00					
PDQ	PDQ	36.00		6.00	120	30.00	PDQ 01/05/2014
	Banked on : 01/05/2014	190.50					
	Sales Recpts Page 683	190.50	190.50		101		Sales Recpts Page 683
	Banked on : 02/05/2014	673.00					
PDQ	PDQ	673.00		112.17	120	560.83	PDQ 02/05/2014
	Banked on : 02/05/2014	157.30					
UNTAXED	COOP BANK	157.30			1190 201	157.30	Bank Interest May 14
	Banked on : 03/05/2014	1,038.23					
PDQ	PDQ	1,038.23		173.04	120	865.19	PDQ 03/05/2014
	Banked on : 04/05/2014	944.00					
PDQ	PDQ	944.00		157.33	120	786.67	PDQ - 04/05/2014
	Banked on : 05/05/2014	234.00					
PDQ	PDQ	234.00		39.00	120	195.00	PDQ - 05/05/2014
	Banked on : 06/05/2014	16.00					
PDQ	PDQ	16.00		2.67	120	13.33	PDQ 06/05/2014
	Banked on : 07/05/2014	108.00					
PDQ	PDQ	108.00		18.00	120	90.00	PDQ 07/05/2014
	Banked on : 08/05/2014	175.00					
PDQ	PDQ	175.00		29.17	120	145.83	PDQ - 08/05/2014
	Banked on : 09/05/2014	210.00					
PDQ	PDQ	210.00		35.00	120	175.00	PDQ - 09/05/2014
	Banked on : 10/05/2014	741.00					
PDQ	PDQ	741.00		123.50	120	617.50	PDQ 10/05/2014

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Seaford Town Council 2014/2015

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Cash Book 1

User : LC

Current/Deposit Account

For Month No : 2

Receipts for Month 2

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
	Banked on : 11/05/2014	75.00					
PDQ	PDQ	75.00		12.50	120	62.50	PDQ - 11/05/2014
	Banked on : 12/05/2014	4,959.00					
Golf Bank	Golf Banking	4,959.00		826.50	120	4,132.50	Golf Banking
	Banked on : 12/05/2014	16.00					
PDQ	PDQ	16.00		2.67	120	13.33	PDQ 12/05/2014
	Banked on : 12/05/2014	8.00					
BACS	CO-OP BANK	8.00			1054 201	8.00	Refund Bank Charge-May 14
	Banked on : 13/05/2014	36.00					
PLQ	PDQ	36.00		6.00	120	30.00	PDQ 13/05/2014
	Banked on : 14/05/2014	48.00					
PDQ	PDQ	48.00		8.00	120	40.00	PDQ 14/05/2014
	Banked on : 15/05/2014	81.00					
PDQ	PDQ	81.00		13.50	120	67.50	PDQ - 15/05/2014
	Banked on : 15/05/2014	128.80					
03059	Eastbourne Auction House	128.80			1054 205	128.80	Sale of Auction Furniture STC
	Banked on : 15/05/2014	20.00					
03063		20.00			1056 210	20.00	Stall x2 Family Fun Day 14
	Banked on : 15/05/2014	315.00					
03057		235.00			1072 135	235.00	Resident Tree Contribution 14
03070		30.00			1072 135	30.00	Resident Tree Contribution 14
03036		50.00			1072 135	50.00	Resident Tree Contribution 14
	Banked on : 15/05/2014	347.10					
	Sales Recpts Page 677	347.10	347.10		101		Sales Recpts Page 677
	Banked on : 15/05/2014	60.00					
03061		60.00			520	60.00	Deposit-10lh May arts@crypt
	Banked on : 15/05/2014	112.00					
	Sales Recpts Page 679	112.00	112.00		101		Sales Recpts Page 679
	Banked on : 15/05/2014	500.00					
202394	Sussex Community Rail Partners	500.00			4401 215	500.00	SCRIP-Grant-150th annlver -14
	Banked on : 16/05/2014	137.00					
	Sales Recpts Page 676	137.00	137.00		101		Sales Recpts Page 676
	Banked on : 16/05/2014	180.00					
PDQ	PDQ	180.00		30.00	120	150.00	PDQ 16/05/2014
	Banked on : 16/05/2014	-500.00					
202394	Sussex Community Rail Partners	-500.00			4401 215	-500.00	SCRIP-Grant-150th annlver - 14

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Cash Book 1

User: LC

Current/Deposit Account

For Month No: 2

Receipts for Month 2

Nominal Ledger Analysis

Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c Centre	£ Amount	Transaction Detail
	Banked on : 17/05/2014	611.00					
PDQ	PDQ	611.00		101.83	120	509.17	PDQ 17/05/2014
	Banked on : 18/05/2014	387.00					
PDQ	PDQ	387.00		64.50	120	322.50	PDQ - 18/05/2014
	Banked on : 18/05/2014	1,779.00					
Golf Bank	Golf Banking	1,779.00		296.50	120	1,482.50	Golf Banking
	Banked on : 19/05/2014	90.00					
PDQ	PDQ	90.00		15.00	120	75.00	PDQ 19/05/2014
	Banked on : 20/05/2014	44.00					
PDQ	PDQ	44.00		7.33	120	36.67	PDQ 20/05/2014
	Banked on : 21/05/2014	52.00					
PDQ	PDQ	52.00		8.67	120	43.33	PDQ 21/05/2014
	Banked on : 21/05/2014	459.50					
	Sales Recpts Page 678	459.50	459.50		101		Sales Recpts Page 678
	Banked on : 21/05/2014	500.00					
03074	Miller Entertainments	500.00			505	500.00	Miller Circus deposit 05/14
	Banked on : 22/05/2014	64.00					
PDQ	PDQ	64.00		10.67	120	53.33	PDQ 22/05/2014
	Banked on : 23/05/2014	68.00					
PDQ	PDQ	68.00		11.33	120	56.67	PDQ 23/05/2014
	Banked on : 23/05/2014	262.28					
	Sales Recpts Page 681	262.28	262.28		101		Sales Recpts Page 681
	Banked on : 24/05/2014	466.00					
PDQ	PDQ	466.00		77.67	120	388.33	PDQ 24/05/2014
	Banked on : 25/05/2014	279.00					
PDQ	PDQ	279.00		46.50	120	232.50	PDQ 25/05/2014
	Banked on : 26/05/2014	70.00					
PDQ	PDQ	70.00		11.67	120	58.33	PDQ 26/05/2014
	Banked on : 26/05/2014	3,266.00					
Golf Bank	Golf Banking	3,266.00		544.17	120	2,720.83	Golf Banking
	Banked on : 27/05/2014	40.00					
PDQ	PDQ	40.00		6.67	120	33.33	PDQ 27/05/2014
	Banked on : 27/05/2014	50.00					
	Sales Recpts Page 682	50.00	50.00		101		Sales Recpts Page 682
	Banked on : 27/05/2014	79.67					
Bacs	Seaford Allotments	79.67			1054 125	79.67	Hire-100 Contrl.May 14

Continued on Page 336

Date: 16/06/2014

Seaford Town Council 2014/2015

Page No: 336

Time: 14:04

Cash Book 1

User : LC

Current/Deposit Account

For Month No : 2

Receipts for Month 2

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
	Banked on : 28/05/2014	230.00					
202406	Post Office Ltd	230.00			4270 101	230.00	Vehicle Road Tax 14/15
	Banked on : 29/05/2014	132.00					
PDQ	PDQ	132.00		22.00	120	110.00	PDQ 29/05/2014
	Banked on : 29/05/2014	-230.00					
202406	Post Office Ltd	-230.00			4270 101	-230.00	Vehicle Road Tax 14/15
	Banked on : 30/05/2014	112.00					
PDQ	PDQ	112.00		18.67	120	93.33	PDQ 30/05/2014
	Banked on : 30/05/2014	1,000.00					
(Sales Recpts Page 680	1,000.00	1,000.00		101		Sales Recpts Page 680
	Banked on : 31/05/2014	622.00					
PDQ	PDQ	622.00		103.67	120	518.33	PDQ 31/05/2014
	Banked on : 31/05/2014	1,834.00					
Golf Bank	Golf Banking	1,834.00		305.67	120	1,528.33	Golf Banking
Total Receipts for Month		27,525.38	6,771.38	3,247.57		17,506.43	
Cash Book Totals		<u>778,240.24</u>	<u>6,771.38</u>	<u>3,247.57</u>		<u>768,221.28</u>	

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Date: 16/06/2014

Seaford Town Council 2014/2015

Page No: 337

Time: 14:04

Cash Book 1

User : LC

Current/Deposit Account

For Month No : 2

Payments for Month 2

Nominal Ledger

Date	Payee Name	Cheque	£ Total Amnt	£ Creditors	£ V A T	A/c Centre	£ Amount	Transaction Detail
01/05/2014	Lewes District Council	Std Ord	231.00			4051 113	231.00	Rates The Crypt Studio 2014/15
01/05/2014	Lewes District Council	Std Ord	61.00			4051 108	61.00	Rates High & Over 2013-14
01/05/2014	Lewes District Council	Std Ord	316.00			4051 113	316.00	Rates Gallery 2013-14
01/05/2014	Lewes District Council	Std Ord	21.00			4051 118	21.00	Rent - Beach Hut 60
01/05/2014	Lewes District Council	Std Ord	21.00			4051 118	21.00	Rates Beach Hut 59
01/05/2014	Lewes District Council	Std Ord	21.00			4051 118	21.00	Rates - Beach Hut 58
01/05/2014	Lewes District Council	Std Ord	21.00			4051 118	21.00	Rates - Beach Hut 57
01/05/2014	Lewes District Council	Std Ord	21.00			4051 118	21.00	Rates - Beach Hut 56
01/05/2014	Lewes District Council	Std Ord	21.00			4051 118	21.00	Rates - Beach Hut 55
01/05/2014	Lewes District Council	Std Ord	21.00			4051 118	21.00	Rates - Beach Hut 54
01/05/2014	Lewes District Council	Std Ord	21.00			4051 118	21.00	Rates - Beach Hut 53
01/05/2014	Lewes District Council	Std Ord	21.00			4051 118	21.00	Rates - Beach Hut 52
01/05/2014	Lewes District Council	Std Ord	21.00			4051 118	21.00	Rates - Beach Hut 29
01/05/2014	Lewes District Council	Std Ord	21.00			4051 118	21.00	Rates - Beach Hut 28
01/05/2014	Lewes District Council	Std Ord	21.00			4051 118	21.00	Rates - Beach Hut 27
01/05/2014	Lewes District Council	Std Ord	59.00			4051 105	59.00	Rates - The Base
01/05/2014	Lewes District Council	Std Ord	57.00			4051 205	57.00	Rates - TIC
01/05/2014	Lewes District Council	Std Ord	976.00			4051 205	976.00	Rates - 37 Church Street
01/05/2014	South East Water	00841X	118.85	118.85		501		4374-21/2/14-21/03/2014
07/05/2014	UK Fuels	46242	110.10	110.10		501		4521-Diesel & petrol -April 14
08/05/2014	Talk Talk Business	4470/882	82.80	82.80		501		4416-TIC April 14
09/05/2014	South East Water	202392	0.36	0.36		501		4441 - 25/3/14 - 31/03/2014
09/05/2014		202391	147.70			4110 113	147.70	leaflets for arts@crypt may 14
09/05/2014	Materials petty cash	202390	211.42			201	211.42	Float May 14 Cheque
09/05/2014	Kent County Council (KCS)	49387	369.41	369.41		501		4419-Rental01/3/14-31/5/14
09/05/2014	J Cheesmur & Sons (Lewes) Ltd	202389	79,712.04	79,712.04		501		4458-cert 8 works
12/05/2014	Barclaycard	78590	168.42	168.42		501		4496-PDQ 01/4/14-30/04/14
13/05/2014	Post Office Ltd	202393	4,647.89			515	4,647.89	PAYE April 2014
14/05/2014	02 (UK) Ltd	725/001	14.33	14.33		501		4424 - 01/04/14 - 30/04/14
14/05/2014	Co-Operative Bank	COOP9213	44.35	44.35		501		4437- Golf DD's April 14

Continued on Page 338

Date: 16/06/2014

Seaford Town Council 2014/2015

Page No: 338

Time: 14:04

Cash Book 1

User : LC

Current/Deposit Account

For Month No : 2

Payments for Month 2

Nominal Ledger

<u>Date</u>	<u>Payee Name</u>	<u>Cheque</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ V A T</u>	<u>A/c Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
14/05/2014	Co-Operative Bank	COOPCHA	4.32	4.32		501		4438-Salaries 04/14
15/05/2014	British Telecom	449f035	4.40	4.40		501		4440-Broadband April
15/05/2014	Southern Water	4600017	72.43	72.43		501		4413-22/02/2014-21/03/2014
15/05/2014	Sussex Community Rail Partners	202394	500.00			4401 215	500.00	SCRIP-Grant-150th anniv-13/14
21/05/2014	Jay Miller Circus	202395	500.00			505	500.00	Returnable Deposit
21/05/2014	Post Office (HMRC)	202396	4,729.77			515	4,729.77	PAYE - May 2014
21/05/2014	East Sussex Pension Fund	202397	3,804.51			517	3,804.51	May 14 Contributions
21/05/2014	Talk Talk Business	98/882	219.91	219.91		501		4520-01/05/14-31/05/2014
22/05/2014	John Spicer	202398	325.00	325.00		501		4449-Labour March 2014
22/05/2014		202400	4,200.00	4,200.00		501		4455 - 28/04-16/05 TC duties
22/05/2014	Lewes District Council	202402	149.00	149.00		501		4450 - 2nd Floor
22/05/2014	Lewes District Council	202403	149.00	149.00		501		4451 - 2nd Floor June rates
22/05/2014	Lewes District Council	202404	195.00	195.00		501		4453 - 1st floor - May rates
22/05/2014	Lewes District Council	202405	195.00	195.00		501		4454 - 1st Floor - June rates
22/05/2014	HR Services Partnership	202401	2,109.37	2,109.37		501		4456 - HR advice - Apr 14
22/05/2014	East Sussex Pension Fund	202399	3,815.41			517	3,815.41	Contributions - April 14
23/05/2014		BACS	3,367.00	3,367.00		501		4457-Retainer May 14
23/05/2014	Co-op Bank	CO-	14,240.58			516	14,240.58	Salaries May 14
27/05/2014	Total Gas & Power	1026869	171.98	171.98		501		4502- 27/1/14 - 30/04/14
28/05/2014	Post Office Ltd	202406	230.00	230.00		501		4469-Road Tax CN51 DNJ
30/05/2014	House Martins	202407	1,480.00	1,480.00		501		4460-Cert 6 March 14
30/05/2014	House Martins	202408	1,480.00	1,480.00		501		4462-Cert 8 May 14
30/05/2014	Cuckmere Valley Flint Repairs	202409	1,000.00	1,000.00		501		4461-flint repairs - sandore rd
30/05/2014	Cosmo Construction Services Lt	202410	5,656.00	5,656.00		501		4463-remov.chamber lid /pipewo
30/05/2014	Seaford Head Golf Club	202411	1,760.00	1,760.00		501		4459-32 golf subs May 14
Total Payments for Month			137,938.35	103,389.07	0.00		34,549.28	
Balance Carried Fwd			640,301.88					
Cash Book Totals			778,240.24	103,389.07	0.00		674,851.16	



Seaford Town Council

Report 84/14

Agenda Item No:	5 (b)
Committee:	Finance & General Purposes
Date:	14 August 2014
Title:	Finance Report
By:	Lucy Clark, Support Services Manager
Purpose of Report:	Inform Members of Income and Expenditure for the period 1 April 2014 to 31 July 2014 compared to projected annual budget.

Recommendations

You are recommended:

1. To approve the report.

1. Information

- 1.1 Attached at Appendix A are the statements detailing income and expenditure for the period 1 April 2013 to 31 July compared to the projected annual budget.
- 1.2 Overall the budget % for the period is broadly in line with the projected annual budget.
- 1.3 Variances not previously reported may be explained as:
 - a) 4015 / Office Refreshments – this is a new code created for the new water cooler in the office. It is estimated that remaining costs for the year will be approximately £400.
 - b) 4051 / Rates – payments are spread over 10 months and the variance showing is due to two recent overpayments. These are being credited which will then bring us back to just over the projected budget. The additional spend relates to the 1st and 2nd floors at Hurdis House which was not budgeted for.
 - c) 4112 / Subscriptions – the majority of subscriptions are due early on in the year.
 - d) 4155 / Professional Fees – there is a significant overspend on the budget due to ongoing recent investigation works.
 - e) 4195 / Community Services Events Exp – the overspend is offset by the income code.

- f) 4260 / Ground Maintenance Contract – LDC have not yet submitted any invoices for the grounds maintenance due to problems their end. An invoice covering the first four months will be issued shortly.
- g) 4277 / New Golf Club – the amount is offset by the income code showing the amount received from the Public Works Loan Board.
- h) 4402 / Seaford In Bloom - the amount is offset by the Income Grants code. Seaford in Bloom donated the balance of their funds to STC after the group was closed. The amount of £12,140 was received and currently shows as income in the Income Grants code.
- i) 1053 / Income Grants – as mentioned above, this amount includes the donation from Seaford in Bloom when their group closed.
- j) 1060 & 1061 / Beach Huts – these have been fully invoiced and paid with the exception of one licensee who is currently paying by direct debit and due to finish their payment on 1 September 2014.
- k) 1176 & 1177 / Precept and Council Tax Support Grant – the overall budget is showing against the precept code only. We are now required to split the amount to show the precept and support grant separately. Therefore the difference in these codes will offset each other.

2. Financial Appraisal

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

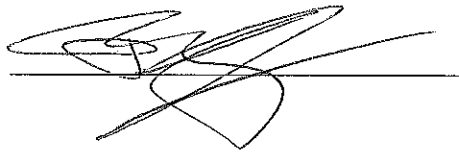
3. Contact Officer

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

Support Services Manager



Interim Town Clerk



	Actual Year to Date	Current Annual Bud	Budget Variance	Committed Expenditure	Funds Available	% of Budget
<u>Expenditure Detail</u>						
4000 Salaries & Wages	92,508	237,426	144,918		144,918	39.0 %
4001 Employers NI	7,598	19,659	12,061		12,061	38.6 %
4002 Employers Superannuation	11,364	36,803	25,439		25,439	30.9 %
4009 Recruitment Costs	275	2,000	1,725		1,725	13.8 %
4010 Staff Training	3,743	7,000	3,257		3,257	53.5 %
4011 Staff Protective Clothing	114	1,000	886		886	11.4 %
4012 Staff Expenses	253	500	248		248	50.5 %
4013 Members Expenses	0	150	150		150	0.0 %
4014 Member Training	100	1,500	1,400		1,400	6.7 %
4015 Office Refreshments	28	0	-28		-28	0.0 %
4041 Golf Professional Retainer	13,468	41,006	27,538		27,538	32.8 %
4045 Golf Course Player Costs	-373	2,350	2,723		2,723	-15.9 %
4046 Golf Club Membership Fees	18,480	0	-18,480		-18,480	0.0 %
4050 Rent payable	7,500	17,500	10,000		10,000	42.9 %
4051 Rates	12,611	20,730	8,119		8,119	60.8 %
4052 Water & Sewerage	1,196	16,459	15,263		15,263	7.3 %
4055 Electricity	3,839	14,421	10,583		10,583	26.6 %
4056 Gas	653	5,744	5,091		5,091	11.4 %
4059 Church Street Service Charges	0	8,500	8,500		8,500	0.0 %
4060 Refuse	57	320	263		263	17.9 %
4100 Telecommunications	1,167	5,250	4,083		4,083	22.2 %
4105 Postage	907	2,705	1,798		1,798	33.5 %
4106 Stationery	749	2,750	2,001		2,001	27.2 %
4107 Photocopier	579	2,300	1,721		1,721	25.2 %
4110 Advertising & Publicity	1,228	4,500	3,272		3,272	27.3 %
4111 Office Equipment New	929	1,500	571		571	61.9 %
4112 Subscriptions	3,655	4,442	787		787	82.3 %
4113 Software Support	961	3,830	2,869		2,869	25.1 %
4114 Licence Fee	0	110	110		110	0.0 %
4115 Insurance	25,429	28,363	2,934		2,934	89.7 %
4116 Web Site	78	1,800	1,723		1,723	4.3 %
4155 Professional Fees	44,321	12,000	-32,321		-32,321	369.3 %
4156 Bank Charges	501	2,257	1,756		1,756	22.2 %
4157 Audit Fees	-1,600	3,900	5,500		5,500	-41.0 %
4180 Room Hire	82	0	-82		-82	0.0 %
4181 Civic - Mayors Allowance	58	1,500	1,442		1,442	3.9 %
4182 Catering & Hospitality	50	850	800		800	5.9 %
4183 Civic - Awards	65	2,000	1,935		1,935	3.3 %
4184 Civic - other	110	450	340		340	24.5 %
4185 Fun Day & Tourney	0	450	450		450	0.0 %

Detailed Income & Expenditure by Account 31/07/2014

Income / Expenditure to 31 July 2014

	Actual Year to Date	Current Annual Bud	Budget Variance	Committed Expenditure	Funds Available	% of Budget
4188 Town Crier Expenses	0	125	125		125	0.0 %
4189 Young Mayor	0	500	500		500	0.0 %
4190 Election Costs	0	9,000	9,000		9,000	0.0 %
4195 Community Services Events Exp	519	200	-319		-319	259.4 %
4199 Other Expenditure	231	1,917	1,686		1,686	12.1 %
4201 Cleaning	128	5,276	5,148		5,148	2.4 %
4251 Dog Bin Emptying	0	7,597	7,597		7,597	0.0 %
4253 Shelters	360	1,848	1,488		1,488	19.5 %
4260 Grounds Maintenance Contract	-292	172,612	172,904		172,904	-0.2 %
4261 Grounds Maint non contract	20,177	45,839	25,662		25,662	44.0 %
4262 Tree Warden Expenses	0	2,310	2,310		2,310	0.0 %
4263 Bus Shelter Maintenance/Clean	54	750	696		696	7.2 %
4270 Vehicles & Equipment Maint	3,856	15,506	11,650		11,650	24.9 %
4271 Vehicle & Equipment Lease	20,996	20,996	0		0	100.0 %
4272 Equipment Purchase	852	20,000	19,148		19,148	4.3 %
4273 Christmas Lights	1,624	13,000	11,376		11,376	12.5 %
4274 Projects Expenditure	-11	35,000	35,011		35,011	0.0 %
4275 Building Maintenance	2,089	6,500	4,411		4,411	32.1 %
4276 CCTV	7,736	9,285	1,549		1,549	83.3 %
4277 New Golf Club House	393,792	0	-393,792		-393,792	0.0 %
4281 Christmas Event Expenses	130	0	-130		-130	0.0 %
4290 Physical Activity Proj Expenses	800	8,000	7,200		7,200	10.0 %
4301 Public Works Loan Payment	9,044	108,889	99,845		99,845	8.3 %
4401 Grants	18,303	29,750	11,447		11,447	61.5 %
4402 Seaford in Bloom	4,936	0	-4,936		-4,936	0.0 %
4405 Grants in Kind	0	2,200	2,200		2,200	0.0 %
4410 Swimming Pool	0	10,000	10,000		10,000	0.0 %
4500 Nature Reserve Expenses	7,446	10,500	3,054		3,054	70.9 %
Total OverHead	745,451	1,051,625	306,174	0	306,174	70.9 %
<u>Income Detail</u>						
1000 Golf Course Season Ticket	152,735	194,615	-41,880			78.5 %
1001 Golf Course Green Fees M-F	20,930	53,352	-32,422			39.2 %
1002 Golf Course Green Fees w/eb/h	17,608	44,883	-27,275			39.2 %
1003 Golf Course Specials	13,754	40,500	-26,746			34.0 %
1004 Golf Course Locker	0	3,500	-3,500			0.0 %
1005 Golf Course Credit Card Charge	121	160	-39			75.6 %
1007 Golf Course Air Traffic	2,500	5,130	-2,630			48.7 %
1050 Income Rent	37,134	27,204	9,930			136.5 %
1051 Income Insurance Recharge	2,157	2,880	-723			74.9 %
1053 Income Grants	12,554	6,534	6,020			192.1 %

Detailed Income & Expenditure by Account 31/07/2014

Income / Expenditure to 31 July 2014

	Actual Year to Date	Current Annual Bud	Budget Variance	Committed Expenditure	Funds Available	% of Budget
1054 Income Other	1,952	8,992	-7,040			21.7 %
1056 Income Fun Day & Tourney	445	0	445			0.0 %
1057 Income Electricity Recharge	475	2,345	-1,870			20.2 %
1058 Income Water Recharge	952	2,041	-1,089			46.6 %
1059 Income Photocopying	4	25	-21			17.2 %
1060 Beach Huts Site Licence	14,905	14,880	25			100.2 %
1061 Beach Hut Annual Rent	11,430	11,430	0			100.0 %
1062 Income Telephone Recharge	213	858	-645			24.8 %
1063 Income Gas Recharged	-697	0	-697			0.0 %
1065 Income Xmas Lights	0	500	-500			0.0 %
1066 Income Concession	59,425	59,425	0			100.0 %
1070 Income Community Serv Events	1,085	0	1,085			0.0 %
1071 Income Base Rent	462	300	162			154.0 %
1072 Income Tree Wardens	315	0	315			0.0 %
1075 Income Christmas Event	0	400	-400			0.0 %
1100 Income Advertising	0	2,000	-2,000			0.0 %
1176 Precept	258,097	557,502	-299,405			46.3 %
1177 Council Tax Support Grant	20,654	0	20,654			0.0 %
1190 Interest Received	507	2,500	-1,993			20.3 %
1200 Income Nature Reserve	2,167	2,000	167			108.3 %
1304 PWLB - New Club House	410,000	0	410,000			0.0 %
Total Income	1,041,884	1,043,956	-2,072			99.8 %
Total Expenditure	745,451	1,051,625	306,174	0	306,174	70.9 %
Total Income	1,041,884	1,043,956	-2,072			99.8 %
Net Expenditure over Income	-296,433	7,669	304,102			

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Seaford Town Council

Report 82/14

Agenda Item No:	6
Committee:	Finance & General Purposes
Date:	14 August 2014
Title:	Final Internal Audit Report for 2013-14
By:	Lucy Clark, Support Services Manager
Purpose of Report:	To receive a report from Auditing Solutions Ltd, Internal Auditor.

Recommendations

You are recommended:

- 1. To note the Internal Auditor's report.**
 - 2. To agree the actions outlined in Section 2 of this report.**
-

1. Information

- 1.1** Auditing Solutions Ltd was appointed Internal Auditor for 2013-14. Their first visit to the Council took place on 17 December 2013 to commence the Internal Audit process for 2013-14. Their second visit to the Council took place on 13 March 2014. The final visit took place on 5 June 2014 when the Internal Audit section of the Annual Return was signed.
- 1.2** The final internal audit report for 2013-14 is attached as Appendix A.
- 1.3** The Internal Auditor did not consider it necessary to make any additional recommendations.

2. Actions Required

- 2.1** To set up a formalised form of tender process – this is in the process of being looked at and a system should be in place by the end of September.
- 2.2** To identify suitable Risk Management Software available – this is being looked into over the next three months with a view to purchasing LCRS software from DMH Solutions as recommended.

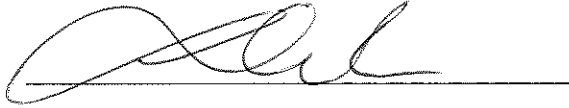
3. Financial Appraisal

The cost of purchasing LCRS Software from DMH Solutions would be approximately £100 plus VAT.

4. 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.

Interim Town Clerk

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

Seaford Town Council

Internal Audit Report 2013-14 (Final update)

Stuart J Pollard

*Director
Auditing Solutions Ltd*

Background and Scope

The Accounts and Audit Arrangements introduced from 1st April 2001 require all Town and Parish Councils to implement an independent internal audit examination of their Accounts and accounting processes annually. The Council complied with the requirements in terms of independence from the Council decision making process from the outset appointing a local contractor to undertake the work; he has subsequently resigned and we, at Auditing Solutions Ltd, were appointed with effect from 2012-13. This report sets out those areas examined during the course of our three visits to the Council for 2013-14, which took place on 17th December 2013, 13th March & 5th June 2014.

Internal Audit Approach

In conducting our review programme for the year, we have focused attention on gaining a further understanding of the Council's modus operandi noting the significant changes in staffing in the past year, together with examining the overall governance framework and procedures in place. Our aim is to ensure that the Council has robust control systems in place and that transactions are, as far as we are able to ascertain, undertaken in accordance with national and locally approved legislation and procedures.

To achieve this, we have continued our examination of available governance and other relevant documentation and extended our examination of several specific financial processes, as detailed in the body of the appended report to the current date, also undertaking testing thereon to ensure compliance with the approved procedures. Our reviews have again been based on the materiality of transactions and their susceptibility to potential misrecording or misrepresentation in the year-end Statement of Accounts, as summarised in the Council's Annual Return that now forms the statutory Accounts subject to external audit certification.

Any issues identified in the course of our reviews are set out in the body of the report with a summary of any recommendations arising in the appended Action Plan.

Overall Conclusions

We are pleased to conclude that, in the areas examined this year, the Council's financial systems continue to operate generally effectively with no significant issues identified. We have, however, identified a few areas where action is required to either further strengthen existing controls or correct a few identified errors.

On the basis of our completed programme of work for the year we have duly signed off the Internal Audit Certificate at Section 4 assigning positive assurances in each relevant area.

Detailed Report

Review of Accounting Arrangements & Bank Reconciliations

Our objective here is to ensure that the Council's accounting records are being maintained accurately and currently and that no anomalous entries appear in cashbooks or financial ledgers: we also aim to ensure the integrity of the data and that appropriate arrangements are in place for its security. We note that the Council uses the Omega accounting software with a single bank account in operation with the Co-op bank, together with the periodic placement of surplus funds in Treasury Term Deposits. To meet these objectives, we have, to date: -

- Agreed the opening balances brought forward in the financial ledger to the detail in the prior year ledger closing Trial Balance, which formed the basis of data reported in the 2012-13 Annual Return;
- Verified that the ledger remained "in balance" at the financial year-end;
- Ensured that a comprehensive, meaningful and appropriate nominal coding schedule, together with cost centres, remains in place;
- Checked and agreed transactions in the current account cashbook to the relevant bank statements for April & November 2013, plus February and March 2014;
- Checked and agreed transactions on the Treasury Deposit account cashbook for the full financial year to supporting bank statement detail;
- Verified the content and accuracy of all account bank reconciliations as at 30th April and November 2013, plus 28th February & 31st March 2014 to ensure that no long-standing uncleared cheques or other anomalous entries are apparent on the latest reconciliation;
- Ensured the accurate disclosure of year-end balances in the Accounts and Annual Return for the financial year; and
- Again considered the effectiveness of the procedures in place for the regular back-up and off-site storage of financial and other computerised data, noting that this is undertaken through the East Sussex County Council's IT system.

Conclusions

We are pleased to record that no significant issues have been identified in this review area, the accounting records being balanced at the end of each month with formal bank reconciliations prepared.

We acknowledged last year that effective back-up procedures were in place and are pleased to note that the restore capability has been tested and verified as operational.

We noted at our first visit for the year, in reviewing the Omega accounting records that the Council was still working on a relatively old version of the software: we suggested that officers should ensure that they update the software routinely as and when updates are issued by the supplier and are pleased to note that this is now being done.

Review of Corporate Governance

Our objective here is to ensure that the Council has a robust regulatory framework in place; that Council and Committee meetings are conducted in accordance with the adopted Standing Orders and that we are reasonably able to ensure that, as far as we are able to ascertain, no actions of a potentially unlawful nature have been or are being considered for implementation. To meet that objective, we have:

- Again examined the Council's Standing Orders and Financial Regulations, noting their further review, update and re-adoption in the current financial year;
- Continued our review of the Council and its standing committees' minutes for the financial year and to date in 2014-15 to ensure that no issues affecting the Council's financial stability either in the short, medium or long term exist, also that no legal issues are apparent whereby the Council may either be considering or have taken decisions that might result in ultra vires expenditure being incurred. We note the current and ongoing staffing issues, but do not consider it appropriate for us to comment on these at present: we will, however, monitor the outcome and any possible financial implications for the Council at future visits;
- Noted that the Council adopted last year a revised members Code of Conduct in line with the requirements of the Localism Act 2011;
- Noted that an updated version of the "Internal Controls Review" document has been prepared for 2013-14 and been submitted to Committee and Council for formal adoption; and
- Note that the Budget and precept for 2014-15 were appropriately discussed and adopted with the latter set at £557,502 including any Council Tax Support Grant receivable from Lewes District Council.

We would also draw members' attention to the recent repeal of Section 150(5) of the LG Act 1972 that previously required all payable orders to be signed by two members: also to approval of the use of electronic banking facilities. We would draw attention to the recent JPAG (Joint Practitioners Accounting Committee) release of an update to the "Governance and Accountability for Local Councils – A Practitioner's Guide" (copy attached) which provides further guidance on the safeguards that need to be implemented should councils change their approach to banking arrangements. NALC has also recently re-issued updated Financial Regulations that take account of these changes in legislation.

Conclusions

We note the current staffing issues, but do not feel it appropriate at this juncture, for us to make any comment in that respect. We note the progress of work on the Golf Clubhouse rebuild and intend to review the financial position of the contract as the project progresses at next year's first interim visit. We shall continue to review minutes and monitor the Council's approach to governance issues at future visits, also any changes that may be implemented in relation to the recent legislative changes affecting banking arrangements.

Review of Expenditure, Contracting Procedures and VAT

Our aim here is to ensure that: -

- Council resources are released in accordance with the Council's approved procedures and budgets;
- Payments are supported by suitable documentation, either in the form of an original trade invoice or other appropriate form of document confirming the payment as due and/or an acknowledgement of receipt, where no other form of invoice is available;
- All discounts due on goods and services supplied are identified and appropriate action taken to secure the discount;
- An official order has been raised on each occasion that one would be anticipated;
- The correct expense codes have been applied to invoices when processed; and
- VAT has been appropriately identified and coded to the control account for periodic recovery.

We examined the financial procedure documentation in place last year discussing the detailed procedures with the then Corporate Services Manager (CSM): we considered the documentation and procedures in place appropriate for the Council's requirements at that time and have seen no indication of any change warranting comment at this stage, also noting clear evidence of member involvement in the authorisation process.

In order to check compliance with the anticipated controls, we have selected an extended sample of 93 payments including those individually in excess of £2,000 plus a more random selection of every 20th payment in the year. Our test sample totals £875,400 by value and equates to 78% of all non-pay related payments made in the year.

We have also examined the content of the quarterly VAT returns submitted to HMRC electronically as now required agreeing detail to that on the nominal account code: we noted an under-claim of £10.00 on the first quarter's reclaim which had been duly corrected in the second quarter's reclaim. We have also agreed the accurate reflection of the final quarter's reclaim as a debtor in the Annual Return data.

We have examined the tendering and quotation procedures in place at the Council and consider them to be generally sound with effective documentation in place. We have, however, suggested that a more formalised approach be taken and that the following detail and actions should be built into all future tender and quotation exercises. We are pleased to acknowledge that sealed tenders are received and opened by councillors and officers on a pre-determined date and time and that late submissions are rejected. Ideally, in line with best practice, a formal tender register, rather than individual summary sheets, should be maintained covering all projects and significant equipment acquisitions; the register should identify the following detail:

- ❖ Detail of companies invited to tender / quote;
- ❖ Detail of tenders received;
- ❖ Total contract amount quoted;
- ❖ Identification of the names of councillors and officers opening the tenders: they should also sign and date the register accordingly; and

- ❖ In order to prevent any possible substitution of pages or amendment to detail, the councillors and officers opening the tenders should initial and date each page.

Conclusions and recommendation

We are pleased to report that no significant issues have been identified in this area of our review warranting formal comment or recommendation: we shall, time permitting, extend our coverage to include March transactions and the final VAT reclaim at our final visit. We did, however, note one instance among our test sample where VAT of £740.00 on cheque no. 202277 had not been identified when posting detail to the purchase ledger: we have drawn this to the attention of the relevant officers for appropriate correction and do not consider that it warrants a formal recommendation, being an isolated incident.

- R1. *A more formalised form of tender / quotation register should, ideally, be maintained, identifying the minimum detail as set out in the body of the report. Also, as indicated, the councillors and officers opening tenders and quotations should initial and date each page of the document to help prevent any subsequent amendment or substitution of pages.*

Assessment and Management of Risk

Our aim here is to ensure that the Council has put in place appropriate arrangements to identify all potential areas of risk of both a financial and health and safety nature, whilst also ensuring that appropriate arrangements exist to monitor and manage those risks in order to minimise the opportunity for their coming to fruition.

- We noted last year that the Council had prepared and adopted a formal Risk Management Plan, supplemented by a more detailed financial risk assessment document: both of these have been reviewed and re-adopted by the F&GP Committee in February 2014 with subsequent formal approval by full Council at its next meeting; and
- The Council's insurance cover is again provided by Zurich Municipal. We have examined the current year's insurance schedule and consider that, with both Public and Employer's Liability cover in place at £10 million, Fidelity Guarantee cover at £1 million, Hirer's Liability at £2 million and Business Interruption cover of almost £337,000 in place, the Council is adequately insured in these key areas. We also note the extent of cover in relation to premises and property and will undertake a more detailed review of that detail as part of our 2014-15 review, also ensuring compatibility with the asset register detail.

Conclusions and recommendation

No significant matters arise in this area of our review process, although, as detailed in our first interim report last year, we considered that the existing financial risk documentation should be expanded to give an indication of the potential financial impact on the Council should any listed risks materialise. We consider that the Council would benefit from the acquisition and implementation of appropriate software, specifically developed for the town and parish council market by a company now based in Scotland (DMH Solutions).

The software costs approximately £100 plus VAT and includes some 500 potential areas of risk. Councils identify those that are relevant to them and then score each on a scale of "0" to "3" ("not applicable" to "high risk") for both likelihood and financial impact. Whilst we accept that this is very much a number crunching approach, not only does it help identify potentially medium to high risk areas, but also generates detailed reports of the assessed risks, Action Plans for those assessed as medium or high, based on the product of the two scores for each aspect. The software also includes a very comprehensive reference document to all relevant legislation associated with each risk area and generates work schedules, insurance and health / safety checklists.

R2. *We again commend the LCRS software to the Council as a useful management tool and suggest that consideration be given to its acquisition and application to further enhance the existing risk assessment documentation in place: as a minimum, the existing documentation should be expanded to provide an indication of both the likelihood of risks coming to fruition and the likely financial impact on the Council.*

Budgetary Control & Reserves

In considering the Council's approach to budget determination and precept setting, we aim to ensure that decisions are made on the basis of sound information and that an appropriate level of precept is determined to meet the Council's future planned expenditure. We note that the Council has satisfactorily completed consideration of its budgetary and precept requirements for 2014-15, formally adopting a precept of £557,502 including any Support Grant to be received from Lewes District Council.

We are again pleased to note that regular reports of financial performance are prepared, based on the Omega software, and presented to members during the course of the year. We have, at this final visit, reviewed the year-end budget outturn seeking and obtaining appropriate explanations for the few significant variances that exist: we have also considered the level of year-end reserves which have increased to £500,100 (£363,000 as at 1st April 2013): included in these are earmarked funds totalling £217,100 leaving a General Reserve balance of £283,000, which equates to approximately 3 month' net revenue spending and is considered appropriate for the Council's ongoing revenue spending plans.

Conclusions

No issues arise in this area of our review process warranting formal comment or recommendation this year: we shall undertake further work in this area at future visits, specifically focusing on the golf clubhouse development and associated income and expenditure.

Review of Income

In examining the Council's sources of income, we aim to establish that robust procedures are in place to ensure that all income due to the Council is identified and invoiced accordingly, that arrangements for the secure handling of any cash income are in place and that income due to the Council is recovered within a reasonable time span.

At our interim update visit, we focused more attention on examining the Council's income streams, undertaking specific work in the following specific areas: -

- In order to check the effectiveness of controls in place at the Golf Club, we examined the daily cash up till slips for December 2013 checking detail to the various spreadsheet records prepared by the Golf Pro and ensuring that cash and cheques were banked within a reasonable time span (generally once weekly) and that detail of all income was accurately reflected in the cashbook and bank account statements. We were pleased to record that no issues arose in this area and indicated our intention to revisit the club once the new accommodation is functional;
- We examined the controls in place over the hire of the Council's facilities for specific events and were pleased to record that no issues of concern were identified with appropriate procedures and documentation in place: we considered the documentation held in respect of each event to be very comprehensive and made one suggested improvement in relation to the potential for improved cross-referencing of booking diary detail to include invoice reference numbers: we discussed this with the relevant staff member, who has also agreed to include a copy of the invoice in with the papers relating to each booking;
- We examined the detailed records relating to beech hut tenancies and considered them to be sound and afford an appropriate level of control: we shall examine this documentation further at future visits, including examining the respective tenancy agreements;
- We discussed the controls in place over the identification of regular rental income due to the Council and are pleased to acknowledge the development of appropriate registers identifying all such recurring income;
- We examined the Sales Ledger "Unpaid debtor schedule" discussing detail in relation to the Council's actions to ensure recovery of the few long-standing debts in existence. At our first visit for the year, we noted the existence of a few unmatched receipts / credit notes (e.g. invoice nos. 2031 & 2032 and 2155 and 2156), where detail should be offset appropriately to clear the debts from the ledger. We were subsequently pleased to acknowledge the actions taken to address these and clear them from the ledger: we shall continue to monitor the position with regard to recovery of the older debts at future visits; and
- We have again, at this final visit, re-examined the detailed income nominal transaction reports to ensure that, as far as we are able to ascertain, no mispostings have arisen and that income due to the Council for the year has been identified and recovered accordingly.

Conclusions and recommendation

We note the long-standing debt position with a few former tenants of Council premises and the actions being taken by the Clerk to resolve these issues. As indicated above, we indicated, in our first report for the year, that further action was required by officers to ensure that where debts had either been settled or corresponding credit notes been raised, detail in the Sales ledger was matched appropriately and the debts cleared – we are pleased to acknowledge the action taken to address this issue.

R3. *Officers should ensure that where funds are received against invoices or compensating credit notes are raised, detail in the Omega Sales Ledger should be offset clearing the debt appropriately. This has been actioned accordingly.*

Petty Cash Account and Other Cash Floats

We are required, as part of the Annual Return Internal Audit Certification process, to assess the effectiveness of controls over any petty cash accounts and cash floats operated by the Council. We note that, in addition to the £70 cash float held at the golf pro shop, a petty cash account is operated at the Council's offices. Monthly expenditure through the account averages between £40 and £45 with periodic, generally round sum, "top-ups" during the year. In reviewing the account, we aim to ensure that a trade invoice or relevant till receipt supports petty cash payments and that, where applicable, VAT has been identified for recovery. We have consequently: -

- Ensured that reimbursement cheques are correctly recorded in both the main cashbook and the petty cash account;
- Examined a sample of petty cash account payments for three months (November 2013 to January 2014) to ensure that an appropriate till receipt or trade invoice supported them;
- Ensured that, where applicable, VAT on the various expenses has been identified and coded to the VAT control account for recovery.

We also note that a separate cashbook account has been established in the accounting software and issued to the Council's external maintenance contractor with a nominal cash float of £250 to cover his expenditure on the purchase of materials for use at Council premises: we have examined transactions for the three months from November 2013 to January 2014 ensuring that an appropriate till receipt trade invoice is provided in support of the purchases and that all recoverable VAT is identified and coded accordingly.

Conclusions and recommendation

No significant issues have arisen from our review of the operation of the Council's petty cash account and physical cash held at the time of our interim update visit, apart from noting that VAT had not been identified for recovery on a few till receipts for vatable purchases despite a valid VAT registration number being evident on the receipts. We have drawn these to the attention of the relevant officer and do not therefore consider, in view of their low materiality, that a formal recommendation is warranted: we shall continue to monitor the position in this respect at future visits and make a formal recommendation if further instances of non-identification arise.

In order to protect the Council and ensure that the £250 float issued to the external contractor to defray his expenses on Council property maintenance is not lost sight of, we have suggested that he be required a formal certificate at each financial year-end confirming that he has been issued with and retains the funds.

R4. *The external contractor should be required to provide an annual certificate confirming his continued holding of the £250 float. An appropriate certificate has been obtained at the financial year-end.*

Salaries and Wages

In examining the Council's payroll function, we aim to confirm that extant legislation is being appropriately observed as regards adherence to the Employee Rights Act 1998 and the requirements of HM Revenues and Customs (HMRC) legislation as regards the deduction and payment over of income tax and NI contributions, together with meeting the requirements of the local government pension scheme, as further amended, as regards contribution percentage bandings, with effect from 1st April 2013. To meet that objective, we have examined and verified that: -

- Noted Council's approval for payment of the 1% national pay award backdated to 1st April 2013;
- Noted Council's consideration of staff salaries and formal minuted approval of same following significant staff changes in the early months of the current financial year;
- Salary payments have been accurately processed in November 2013 for each employee agreeing gross pay to the Council approved NJC pay scale spinal point;
- Income tax and NI deductions from employees' and employer's NI contributions for the same month are accurate by reference to the current year's HMRC Basic PAYE Tools software; and
- Superannuation deductions and employer's contributions for November 2013 have been calculated appropriately, ensuring compliance with the revised scale of deductions / contributions;
- Verified the accurate and appropriate payment of net salaries to employees via the BACSTEL process, together with payments to HMRC and the County Pension Fund for November 2013;
- Ensured that monthly returns under the new RTI system are being made successfully to HMRC, which should help avoid previous problems with delayed submission of annual returns resulting in HMRC surcharging the Council.

Conclusions and recommendations

We are pleased to record that no major issues have been identified in this area of our review process: however, in checking the NI and pension deductions / contributions, we noted the application of the incorrect NI Table to employee No. 40 (as a contributor to the pension scheme, Table D, not A, should be applied). We also noted application of the incorrect percentage banding for pension contributions in respect of employee No 31. Details of these two issues have been provided to the Support Services Manager for appropriate corrective action to be taken.

R5. Appropriate action should be taken with the next payroll run to ensure application of the correct NI Table and pension contribution banding percentage to the two employees where errors have been noted. This has been actioned accordingly.

Asset Registers

The Accounts and Audit Regulations (as amended periodically) require all Councils to maintain an inventory/Register of Assets. We are pleased to note that a suitable register is

in place: however, in discussion with officers, we identified that the register required update to reflect the costs to date of the construction work on the new golf clubhouse, whilst deleting the former value as reported at 31st March 2013 in the register and Annual Return. The appropriate amendment was made during the course of our visit and has been appropriately reflected in the year's Annual Return at Section 1, Box 9.

Conclusions

No issues arise in this area warranting formal comment or recommendation following the appropriate adjustment of the register to reflect the "asset under construction" cost of work completed to date on the new clubhouse.

Investments and Loans

Our objectives here are to ensure that the Council is "investing" surplus funds, be they held temporarily or on a longer term basis in appropriate banking and investment institutions; that an appropriate investment policy is in place and that the Council is obtaining the best rate of return on any such investments made and that interest earned is brought to account correctly and appropriately in the accounting records. We also aim to ensure that loans are repaid in accordance with the terms of the original loan and that the year-end balance is accurately reported in the Annual Return.

The Council places surplus funds in Treasury term deposits for varying periods. We reviewed the documentation relating to deposits held, noting that the sole deposit held during 2013-14 was due to mature on 13th December 2013: we understand that the Council received no notification from the Co-op regarding maturity of this "investment" and the bank has subsequently opened a new 12-month investment without further reference to the Council.

Whilst there is unlikely to be any significant financial loss to the Council as a result of this re-investment, the Council should ensure that an appropriate and reasonable interest rate will be applied to the re-investment by the Co-op bank. We also noted that, at the time of our interim update visit, the interest earned on the previous deposit, which matured in December 2013, had not been paid over to the Council: we are pleased to acknowledge that this has now been received and brought to account appropriately.

We have also checked and agreed detail of the two half-yearly loan repayments on two separate loans for the year to the PWLB repayment demand notices, although the final repayment demand notice could not be found at the time of our visit, detail being obtained independently from PWLB during the day. We have also, at this final visit verified the accurate disclosure of the residual loan liability in the Annual Return at Section, Box 10.

Conclusions

We consider that the Council needs to take appropriate action to ensure that it is continuing to receive an appropriate interest rate on the Co-op "investment" in 2013-14 and 2014-15.

R6. Officers should ensure that interest earned to December 2013 on the Co-op bank deposit is identified and accounted for appropriately in the 2013-14 Accounts and

Annual Return. Officers should also establish whether or not that interest has been re-invested as part of the bank's action in re-investing the capital sum maturing in December 2013. This has been accounted for appropriately.

Statement of Accounts and Annual Return

The Annual Return now forms the Council's statutory Statement of Accounts, subject to external audit examination and certification. Our objective here is to ensure the accuracy of disclosure of information in the Return at Section 1 and that detail is consistent with that contained within the Council's financial and other supporting records.

The Council used the services of the software supplier to assist with the year-end Omega accounts "close down" and are pleased to record that no significant issues were identified in this process.

We have checked and agreed the Annual Return working detail report produced from the software to the underlying Trial Balance and have also verified the summary totals and the comparators to be transferred to the Annual Return at Section 1 to the various supporting records.

Conclusions

There are no issues arising from our work in this area and we have duly "signed off" the Internal Audit Certificate at Section 4 of the Annual Return, assigning positive assurances in all relevant areas.

Rec. Recommendation No.	Response
Review of Expenditure, Contracting Procedures and VAT	
R1	A more formalised form of tender / quotation register should, ideally, be maintained, identifying the minimum detail as set out in the body of the report. Also, as indicated, the councillors and officers opening tenders and quotations should initial and date each page of the document to help prevent any subsequent amendment or substitution of pages.
Assessment and Management of Risk	
R2	We again commend the LCRS software to the Council as a useful management tool and suggest that consideration be given to its acquisition and application to further enhance the existing risk assessment documentation in place: as a minimum, the existing documentation should be expanded to provide an indication of both the likelihood of risks coming to fruition and the likely financial impact on the Council.
Review of Income	
R3	Officers should ensure that where funds are received against invoices or compensating credit notes are raised, detail in the Omega Sales Ledger should be offset clearing the debt appropriately. <i>This has been actioned accordingly.</i>
Petty Cash Account and Other Cash Floats	
R4	The external contractor should be required to provide an annual certificate confirming his continued holding of the £2.50 float. <i>An appropriate certificate has been obtained at the financial year-end.</i>
Review of Payroll	
R5	Appropriate action should be taken with the next payroll run to ensure application of the correct NI Table and pension contribution banding percentage to the two employees where errors have been noted. <i>This has been actioned accordingly.</i>
Investments and Loans	
R6	Officers should ensure that interest earned to December 2013 on the Co-op bank deposit is identified and accounted for appropriately in the 2013-14 Accounts and Annual Return. Officers should also establish whether or not that interest has been re-invested as part of the bank's action in re-investing the capital sum maturing in December 2013. <i>This has been accounted for appropriately.</i>

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Seaford Town Council

Report 85/14

Agenda Item No: 7

Committee: Finance & General Purposes

Date: 14 August 2014

Title: Investigation & Disciplinary Professional Support

By: Lucy Clark, Support Services Manager

Purpose of Report: To note the total cost of the professional support required during the recent investigation and disciplinary matters.

Recommendations

1. To note the total cost of the professional support required by the Council between April and July 2014 in respect of the recent investigation and disciplinary matters.
-

1. Information

1.1 The Committee are requested to note the appointment of the professional support services and the associated costs incurred by the Council during the course of the recent investigation and disciplinary matters as attached in Appendix A.

1.2 The total net cost of the professional support is £42,732.67.

2. Financial Appraisal

2.1 The financial implications of this report as shown above in item 1.

3. Contact Officer

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

Support Services Manager

Interim Town Clerk

Total Costs of Investigation
24 April 2014 - 31 July 2014

Date	Company	Inv Nr	Description	Net Cost	VAT	Total
24/04/2014	Direct Reports	1487	B3sixty Professional Services - Investigation	£ 7,174.80	£ 1,434.96	£ 8,609.76
30/04/2014	Hedleys Solicitors	037453	Employment Advice	£ 1,300.00	£ 260.00	£ 1,560.00
14/05/2014	HR Services	4821	HR Services	£ 1,757.81	£ 351.56	£ 2,109.37
16/05/2014	J R Corrigan	37012	Interim Clerkship	£ 4,200.00	£ -	£ 4,200.00
27/05/2014	Helix Hr	20140204	HR Investigation	£ 2,350.00	£ -	£ 2,350.00
30/05/2014	Helix Hr	20140206	HR Investigation	£ 1,651.90	£ -	£ 1,651.90
10/06/2014	J R Corrigan	JUN-002	Interim Clerkship	£ 4,235.00	£ -	£ 4,235.00
25/06/2014	HR Services	4874	HR Services	£ 2,281.81	£ 456.36	£ 2,738.17
26/06/2014	J R Corrigan	Jun-003	Interim Clerkship	£ 4,500.00	£ -	£ 4,500.00
26/06/2014	CLR Law	472	Legal Fees	£ 450.00	£ 90.00	£ 540.00
03/07/2014	Seaford Baptist Church	Jul-002	Hire of Meeting room	£ 189.00	£ -	£ 189.00
15/07/2014	HR Services	4936	HR services & advice	£ 5,557.00	£ 1,111.40	£ 6,668.40
21/07/2014	J R Corrigan	July-004	Interim Clerkship	£ 4,376.75	£ -	£ 4,376.75
21/07/2014	Beacon Taxis	N/A	Taxi Services re - belongings	£ 8.60	£ -	£ 8.60
31/07/2014	J R Corrigan	Aug-01	Interim Clerkship	£ 2,700.00	£ -	£ 2,700.00
			Totals	£ 42,732.67	£ 3,704.28	£ 46,436.95