



Seaford Town Council

To the Members of the Full Council

A Meeting of the **Full Council** will be held at **37 Church Street, Seaford** on **Thursday 20th June 2019** at 7.00pm, which you are summoned to attend.

James Corrigan
Town Clerk
6th June 2019

AGENDA

1. Apologies for Absence

To consider apologies for absence.

2. Disclosure of Interests

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

3. Public Participation

To deal with any questions, or brief representations, from members of the public in accordance with Standing Order 3 and Seaford Town Council Policy.

4. Minutes

To note the following minutes, approving or not approving recommendations as required:

4.1	Full Council - AGM	16 th May 2019	Pages 3 to 9
4.2	Full Council - Ordinary	16 th May 2019	Pages 10 to 11
4.3	Planning & Highways	25 th April 2019	Pages 12 to 15
		23 rd May 2019	Pages 16 to 20

5. Civic Update Reports:

a. Mayor's Update Report

To note report 24/19 presenting the Mayor's Update Report and details of engagements from May 2019 to date (pages 21 to 23).

b. Young Mayor's Update Report

To provide an opportunity for a verbal update from the 2019-2020 Young Mayor, James Jenkins.

6. Clerk's Report

To consider report 29/19 presenting the Clerk's update report from March 2019 to date, to be circulated in due course prior to the meeting.

7. District / County Councillor Update Report

To give opportunity for an update from Councillors at a District or County level on business and activities that effect Seaford and the local area.

8. 2018/2019 Annual Governance Statement

To consider report 16/19 presenting the 2018/19 Annual Governance Statement for approval (pages 24 to 28).

9. 2018/2019 Annual Return Statement of Accounts

To consider report 17/19 presenting the Final Accounts and Annual Return (Section 2) for the year ended 31 March 2019 for approval and adoption (pages 29 to 61).

10. Internal Audit Report Year Ended 31st March 2019

To consider report 18/19 presenting the final report from Mulberry & Co Ltd, Internal Auditor for Year Ending 31st March 2019 (pages 62 to 79).

11. Policy Reviews:

a. C7 Standing Orders

To consider report 26/19 presenting a reviewed Standing Orders for adoption (pages 80 to 98).

b. F4 Financial Regulations

To consider report 19/19 presenting a reviewed Financial Regulations for adoption (pages 99 to 120).

c. F5 General and Financial Risk Assessment

To consider report 20/19 presenting a reviewed General and Financial Risk Assessment (pages 121 to 127).

12. The General Power of Competence

To consider report 25/19 confirming the Council's eligibility for the General Power of Competence (pages 128 to 129).

13. Councillor Attendance at Training

To consider report 27/19 confirming the Council's eligibility for the General Power of Competence (pages 130 to 131).

14. South Downs National Park Authority Elections

To consider report 28/19 presenting the South Downs National Park Authority elections information and timetable to enable the Council to complete its ballot paper (page 132).

For further information about items appearing on this Agenda please contact:

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Circulation: All Councillors, Young Mayor, Deputy Young Mayor and registered email recipients.



Seaford Town Council

MINUTES of the Annual Meeting of the Full Council held in the Council Chambers, 37 Church Street, Seaford on Thursday 16th May 2019 at 7.00pm.

Present:

Councillor N Adil (2019-2020 Mayor), Councillor L Wallraven (2018-19 Mayor), and Councillor J Lord (2019-2020 Deputy Mayor).

Councillors L Boorman, P Boorman, M Brown, J Cash, S Dunn, J Edson, M Everden, M Hayder, R Hayder, R Honeyman, O Honeyman, A Latham, J Meek, R Morland, R Reed, G Rutland, B Webb.
James Corrigan, Town Clerk – Seaford Town Council

Colin Andrews, Deputy Town Clerk – Seaford Town Council

Isabelle Moulard, Executive Support Officer – Seaford Town Council

Tony Jackson, Project and Facilities Manager – Seaford Town Council

6 members of the public

C1/05/19 Election of Mayor for the Municipal Year 2019-2020

A **VOTE** of thanks to the outgoing Mayor, Councillor Wallraven were **RECORDED** for achievements during 2018-19.

Two nominations were received; Councillor Brown & Councillor Adil.

It was **RESOLVED** that Councillor Adil be **APPOINTED** as Mayor of Seaford for the forthcoming Municipal Year.

A **RECORDED VOTE** was requested for each nomination:

Proposal – Cllr Brown to be appointed as Mayor of Seaford 2019/20:

Councillor Nazish Adil	Against
Councillor Liz Boorman	Abstained
Councillor Phil Boorman	For
Councillor Mark Brown	For
Councillor Jean Cash	Against
Councillor Sylvia Dunn	Against
Councillor John Edson	Against
Councillor Morag Everden	Against
Councillor Mohamed Ali Hayder	Against
Councillor Rahnuma Hayder	Against
Councillor Richard Honeyman	Against
Councillor Olivia Honeyman	Against
Councillor Alan Latham	For
Councillor Jim Lord	Against
Councillor James Meek	Against
Councillor Richard Morland	Against
Councillor Rodney Reed	For
Councillor Geoff Rutland	For
Councillor Linda Wallraven	For
Councillor Bill Webb	For

Proposal – Cllr Adil to be appointed as Mayor of Seaford 2019/20:

Councillor Nazish Adil	For
Councillor Liz Boorman	Abstained
Councillor Phil Boorman	Against
Councillor Mark Brown	Against
Councillor Jean Cash	For
Councillor Sylvia Dunn	For
Councillor John Edson	For
Councillor Morag Everden	For
Councillor Mohamed Ali Hayder	For
Councillor Rahnuma Hayder	For
Councillor Richard Honeyman	For
Councillor Olivia Honeyman	For
Councillor Alan Latham	Against
Councillor Jim Lord	For
Councillor James Meek	For
Councillor Richard Morland	For
Councillor Rodney Reed	Abstained
Councillor Geoff Rutland	Abstained
Councillor Linda Wallraven	Against
Councillor Bill Webb	Against

C2/05/19 Declaration of Acceptance of Office – Mayor

The Mayor, Councillor Adil, pursuant to the provisions of Section 83 of the Local Government Act 1972, made a Declaration of Acceptance of Office in the prescribed form before the Town Clerk.

C3/05/19 Election of Deputy Mayor for the Municipal Year 2019-2020

It was **RESOLVED** that Councillor Lord be **APPOINTED** as Deputy Mayor of Seaford for the forthcoming Municipal Year.

A **RECORDED VOTE** was requested:

Councillor Nazish Adil	For
Councillor Liz Boorman	For
Councillor Phil Boorman	Against
Councillor Mark Brown	Against
Councillor Jean Cash	For
Councillor Sylvia Dunn	For
Councillor John Edson	Abstained
Councillor Morag Everden	For
Councillor Mohamed Ali Hayder	For
Councillor Rahnuma Hayder	For
Councillor Richard Honeyman	For
Councillor Olivia Honeyman	For
Councillor Alan Latham	Against
Councillor Jim Lord	For

Councillor James Meek	Against
Councillor Richard Morland	For
Councillor Rodney Reed	For
Councillor Geoff Rutland	Abstained
Councillor Linda Wallraven	Against
Councillor Bill Webb	Against

7.17pm Councillor P Boorman left the meeting.

C4/05/19 Declaration of Acceptance of Office

The Council **NOTED** that all members had completed their Declaration of Acceptance of Office.

C5/05/19 Apologies for Absence

There were no apologies received.

C6/05/19 Disclosure of Interests

No declarations were made of discloseable pecuniary interests or 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.

C7/05/19 Public Participation

Resident A *General – Asked that the Council reconsiders recording members of the publics' names in the minutes.*

Item 10 – Urged that when members are appointed to represent the Council on outside bodies, that they regularly report back to the Council with updates on the body.

Town Clerk Explained that the reason why the Council policy is not to record public names in minutes is because of data protection obligations and advice published by national support bodies during the implementation of GDPR. He advised that we will seek further advice to research if this advice has been relaxed in any way now that GDPR is implemented.

Agreed with the outside body comment and explained the importance of the Council's representatives reporting back to the Councillors and ways in which this could be done.

Resident B *Congratulated the Councillors on being elected and the new Mayor/Deputy Mayor. Also urged the Council to continue to follow up on Talland Parade & pushing for increased affordable housing at the Newlands School Development.*

Response The Town Clerk updated those in attendance on both Talland Parade and the Newlands School Development, explaining that this is ongoing and will be brought back to Council as and when necessary for information.

C8/05/19 Young Mayor 2019-2020

Both the 2018-19 Mayor and Deputy Mayor were not in attendance. The Council **NOTED** that the 2018-19 Deputy Young Mayor, James Jenkins will take over from the outgoing Young Mayor, Dominic Avey at the Town Forum on 21st May 2019 and a new Deputy Young Mayor will be appointed following this.

C9/05/19 Committee Membership

The Council considered report 02/19 regarding Committee membership for the 2019-2020 Municipal Year.

C9.1 It was **RESOLVED** to **APPOINT** members of the Finance and General Purposes Committee as set out below for the forthcoming Municipal Year:

Councillors N Adil, L Boorman, M Brown, J Cash, O Honeyman, R Honeyman, A Latham, J Meek, R Morland and L Wallraven.

C9.2 It was **RESOLVED** to **INCREASE** the membership of the Community Services Committee to **11** and **APPOINT** members as set out below for the forthcoming Municipal Year:

Councillors N Adil, J Cash, S Dunn, J Edson, M Everden, M Hayder, R Hayder, J Meek, R Reed, L Wallraven and B Webb.

C9.3 It was **RESOLVED** to **APPOINT** members of the Planning and Highways Committee as set out below for the forthcoming Municipal Year:

Councillors N Adil, J Edson, M Everden, R Honeyman, A Latham, J Lord and L Wallraven

It was **RESOLVED** to **DELEGATE** to the Planning and Highways Committee to co-opt members to the committee as and when necessary.

C9.4 It was **RESOLVED** to **APPOINT** members of the Golf and The View Committee as set out below for the forthcoming Municipal Year:

Councillors N Adil, M Brown, J Cash, J Edson, M Everden, M Hayder, R Hayder, A Latham, R Morland and B Webb.

C9.5 It was **RESOLVED** to **APPOINT** members of the Personnel Committee as set out below for the forthcoming Municipal Year:

Councillors J Cash, J Edson, O Honeyman, R Honeyman, A Latham and R Morland.

C9.6 It was **RESOLVED** to **APPOINT** members of the Grievance/Disciplinary Subcommittee as set out below for the forthcoming Municipal Year:

Councillors L Boorman, P Boorman, M Brown, S Dunn, B Webb and L Wallraven.

C9.7 It was **RESOLVED** to **INCREASE** the membership of the Appeals Committee to **6** and **APPOINT** members as set out below for the forthcoming Municipal Year:

Councillors M Everden, R Hayder, J Lord, J Meek, R Reed and G Rutland

C9.8 The Council considered the positions of Chair and Vice-Chair for each of the Committees:

i. Finance & General Purposes:

It was **RESOLVED** to **APPOINT** Councillor M Brown as Chair.

It was **RESOLVED** to **APPOINT** Councillor R Morland as Vice-Chair.

ii. Community Services:

It was **RESOLVED** to **APPOINT** Councillor S Dunn as Chair.

It was **RESOLVED** to **APPOINT** Councillor L Wallraven as Vice-Chair.

iii. Planning & Highways:

It was **RESOLVED** to **APPOINT** Councillor L Wallraven as Chair.

It was **RESOLVED** to **APPOINT** Councillor R.Honeyman as Vice-Chair.

iv. Golf & The View:

It was **RESOLVED** to **APPOINT** Councillor A.Latham as Chair.

It was **RESOLVED** to **APPOINT** Councillor M Brown as Vice-Chair.

v. Personnel Committee:

It was **RESOLVED** to **APPOINT** Councillor R Honeyman as Chair.

It was **RESOLVED** to **APPOINT** Councillor A Latham as Vice-Chair.

vi. Grievance/Disciplinary Sub-Committee:

It was **RESOLVED** to **APPOINT** Councillor L Boorman as Chair.

It was **RESOLVED** to **APPOINT** Councillor M Brown as Vice-Chair.

vii. Appeals Committee:

It was **RESOLVED** to **APPOINT** Councillor R Reed as Chair.

It was **RESOLVED** to **APPOINT** Councillor M Everden as Vice-Chair.

C9.9 It was **RESOLVED** to **APPROVE** the Committee Structure remaining unchanged.

C10/05/19 Representation on Outside Bodies

The Council considered report 03/19.

C10.1 It was **RESOLVED** to **NOTE** the representative reports submitted from the 2018-2019 Municipal Year.

C10.2 It was **RESOLVED** to **APPOINT** representatives of Outside Bodies as set out below for the forthcoming 2019-2020 Municipal Year:

Outside Body	Representative/s
Access in Seaford & Newhaven	Olivia Honeyman
Bishopstone United Charities	Linda Wallraven
	non-cllr Penny Lower
Citizen's Advice Bureau	Nazish Adil
Community Rail Partnership	Richard Honeyman
Community Transport - Lewes Area (CTLA)	James Meek
Crouch Bowling Club	Jim Lord
Cuckmere Community Bus	John Edson
East Sussex Association of Local Councils	Mark Brown
Environment Agency Meetings	John Edson
	Jean Cash
	James Meek
Impact Seaford	Sylvia Dunn
Lewes Community Safety Partnership - Joint Action Group	John Edson
	Morag Everden
Lewes District Assoc of Local Councils (LDALC)	Mark Brown
	John Edson
Mercread Youth Centre	Liz Boorman
Neighbourhood Plan Steering Group	Alan Latham
	Richard Honeyman
	Linda Wallraven
	Sylvia Dunn
Newhaven Port Access Road Liaison Committee	John Edson

Plastic-Free Seaford Steering Group	Rodney Reed
	James Meek
Seaford Allotment & Leisure Garden Society	Richard Morland
Seaford Chamber of Commerce	Phil Boorman
	Nazish Adil
Seaford Community Flood Action Group	Jean Cash
	Olivia Honeyman
Seaford Community Partnership	Richard Honeyman
Seaford Cricket Club	Jim Lord
Seaford Head Golf Club	Richard Morland
Seaford Head Nature Reserve M'ment Committee	Phil Boorman
	Nazish Adil
	James Meek
	Jean Cash
Seaford Head Swimming Pool	Richard Morland
Seaford Senior's Forum	*
Stakeholders Group on Health Issues	Alan Latham
	Nazish Adil
	Richard Morland
	Rahnuma Hayder
Strengthening Local Relationships	Linda Wallraven
	Nazish Adil
	Mahamed Ali Hayder
Tree Wardens Group	Rodney Reed
	James Meek
	Nazish Adil
	Jean Cash
Youth Task Group	Morag Everden
	Nazish Adil

* The Town Clerk will find out what the meeting commitments are and re-circulated to Councillors.

C10.3 It was **RESOLVED** to **NOTE** the Council Representation on Outside Bodies Policy.

C11/05/19 Fixed Asset Register

The Council considered report 04/19 and was circulated a revised copy of the register.

It was **RESOLVED** to **NOTE** the revised Fixed Asset Register as circulated with the report.

C12/05/19 Insurance Arrangements

The Council considered report 05/19.

It was **RESOLVED** to **NOTE** the information regarding the Council's Insurance arrangements.

C13/05/19 Annual Subscriptions

The Council considered report 06/19 and discussed the Council's subscription arrangements.

It was **RESOLVED** to **APPROVE** the Council's subscriptions as detailed below:

	Subscription	Amount
13.1	Association of Accounting Technicians	£124
13.2	British and International Golf Greenkeepers Association	£432
13.3	Chartered Institute of Legal Executives	£364
13.4	Chartered Institute of Management	£220
13.5	Chartered Institute of Personnel and Development	£95
13.6	Sussex Association of Local Councils (SALC)	£2,997.06
13.7	Lewes District Council Association of Local Councils	£50
13.8	Local Council Advisory Service	£95
13.9	Local Council Review publication	£17
13.10	Seaford Chamber of Commerce	£75
13.11	Seaford Fairtrade Group	£10
13.12	Guild of Mace Bearers	£35
13.13	Survey Monkey	£280
13.14	NEW – Employer Link	£456

The meeting closed at 8pm

Councillor Nazish Adil
Mayor of Seaford



Seaford Town Council

MINUTES of a Meeting of the Full Council held in the Council Chambers, 37 Church Street, Seaford on Thursday 16th May 2019 at 8.05pm.

Present:

Councillor N Adil (Mayor) and Councillor J Lord (Deputy Mayor).

Councillors L Boorman, M Brown, J Cash, S Dunn, J Edson, M Everden, M Hayder, R Hayder, R Honeyman, O Honeyman, A Latham, J Meek, R Morland, R Reed, G Rutland, L Wallraven and B Webb.

James Corrigan, Town Clerk – Seaford Town Council

Colin Andrews, Deputy Town Clerk – Seaford Town Council

Isabelle Mouland, Executive Support Officer – Seaford Town Council

Tony Jackson, Project and Facilities Manager – Seaford Town Council

3 members of the public

C14/05/19 Apologies for Absence

Apologies for absence were received from Councillor P Boorman.

C15/05/19 Disclosure of Interests

No declarations were made of discloseable pecuniary interests or 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.

C16/05/19 Public Participation

Resident A

Item 6 - Commended the Council for considering adoption of a Single Use Plastic Policy and suggested ways in which the Council can implement the policy in particular services.

Response

Under item 6.

C17/05/19 Minutes

It was **RESOLVED** to **ADOPT** the following minutes and **RESOLVED** to **APPROVE** the recommendations therein:

C17.1	Full Council	28 th March 2019
C17.2	Community Services	18 th April 2019
C17.3	Golf and The View	19 th March 2019
C17.4	Finance and General Purposes	7 th March 2019
C17.5	Planning	14 th March 2019
		4 th April 2019

C18/05/19 Scheme of Delegation

The Council considered report 07/19 presenting the reviewed Scheme of Delegation.

C18.1 It was **RESOLVED** to **ADOPT** the reviewed Scheme of Delegation with the following notes and amendments:

C18.2 To correct the typo at 2.5.5 to say “bar” and not “ball”.

C18.3 To note that the Additional Hours Policy and Staff Handbook will be taken to the Personnel Committee to consider who should be responsible for authorising additional hours and approving secondary employment.

C19/05/19 Complaints Procedure

The Council considered report 08/19 presenting the reviewed Complaints Procedure.

It was **RESOLVED** to **ADOPT** the reviewed Complaints Procedure.

C20/05/19 Single Use Plastic Policy

The Council considered report 09/19 presenting a Single Use Plastic Policy. The Town Clerk advised that The View has recently been awarded Plastic Free status and that adopting this policy will help the Council to reduce the use of single use plastic across all Town Council services.

It was **RESOLVED** to **ADOPT** the Single Use Plastic Policy and that it is reviewed in 12 months' time.

C21/05/19 South Hill Farm Land

The Council considered report 01/19.

C21.1 It was **AGREED** to **CONTINUE** the Agricultural tenancy for a further period of five years at the current rent of £10,000.

C21.2 The Council **NOTED** that the tenant has agreed to two small parcels of land being removed from the lease.

The meeting closed at 8.55pm

Councillor Nazish Adil
Mayor of Seaford

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Seaford Town Council

Planning and Highways Committee

Minutes of the meeting of the **Planning and Highways Committee** held at the **Council Chambers, 37 Church Street, Seaford** on **Thursday 25th April 2019** commencing at **7.00 p.m.**

Present:

Councillors L Wallraven (Chairman), D Argent, J Elton, L Freeman, N Freeman, R Honeyman (Vice-Chairman), A Latham and P Lower
Geoff Johnson - Planning Officer
7 members of the public present

P 112/04/18 Apologies for Absence

Apologies were received from Councillor J Lord

P 113/04/18 Disclosure of Interests

None

P 114/04/18 Public Participation

None

P 115/04/18 Planning Applications

Planning Applications for week commencing 17th March 2019

Seaford
LW/19/0216

32-34 Church Street

Planning Application – Conversion of existing store building to provide additional seating including glazed lantern to roof and replacement of existing cladding

It was **RESOLVED** to **SUPPORT** the application

Seaford
LW/19/0218

14 Mercread Road

Planning Application – Single storey rear extension

It was **RESOLVED** that as no plans of the proposed extension had been published on the District Council's website it was not possible for the Council to comment on this application

Planning Applications Week commencing 24th March 2019

Seaford
LW/19/0223

7 Hartfield Road

Planning Application – Single storey rear extension

It was **RESOLVED** to **SUPPORT** the application

Seaford
LW/19/0239

15 Homefield Road
Planning Application – Loft conversion with two front and three rear dormers

It was **RESOLVED** to **SUPPORT** the application

Planning Applications received in week commencing 31st March 2019

Seaford
LW/19/0258

Newlands School Eastbourne Road

See Minute **P/116/04/18** below

Planning Applications for week commencing 7th April 2019

Seaford
LW/19/0170

Florence House Southdown Road
Planning Application – Change of use of existing self-contained office Building to provide two new twin guest bedrooms with en-suite facilities And provision of a new self-contained office building to the west of the Main house

It was **RESOLVED** to **SUPPORT** the application subject to a temporary condition being imposed to restrict the consent for the office building to five years and a further condition restricting the use and occupation of the new accommodation to purposes ancillary to the use of main building as a hotel/conference centre

Seaford
LW/19/0282

3 East Albany Road
Planning Application – Two storey rear extension

It was **RESOLVED** to **SUPPORT** the application

Seaford
LW/19/0280

60 North Way
Planning Application – Single storey rear extension and new window to N/E Elevation

It was **RESOLVED** to **SUPPORT** the application

Seaford
LW/19/0298

Questover Eastbourne Road
Planning Application – Hip to gable loft conversion with rear dormer

It was **RESOLVED** to **SUPPORT** the application

Tree Works Application

Seaford
TW/19/0018/TPO

3 Sycamore Close
Tree Works Application – T2 T3 T4 T5 T7 T8 and T10 – 8 Holm Oaks – Reduce upper crown by up to 4 metres and reduce side branch growth by Up to 1.5 metres.
T11 – Holm Oak – Reduce upper crown growth by up to 3.5 metres and side Branch growth by up to 1.5 metres

It was **RESOLVED** to **SUPPORT** the application

Newlands School Eastbourne Road - LW/19/0258

Reserved Matters Application – Approval of layout, scale, appearance and landscaping for residential development of 183 homes pursuant to outline consent LW/16/0800

A local resident stated that a lot of residents were appalled at the significant reduction in the proposed provision of affordable housing in this application. She had heard that this happens frequently in large development schemes.

A second resident stated that the former owner had always intended that the school should be used as a Community Hospital rather than residential use. A community mental health facility would be far more beneficial and would complement the facilities proposed in the 'Health Hub' scheme at the Downs Leisure Centre.

Keith Blackburn, Chair of the Neighbourhood Plan Steering Group, also objected to the reduction in affordable housing provision. He stated that the developers must have been aware of the 40% requirement but he realised, having read the report, that financial viability in these matters is based on a national model applied by the Government's Policy Guidance. He considered however that the figures should be challenged and that there was scope for negotiating a better deal for the town. He also urged the Council to make the provision of rented affordable units The priority over the provision of shared ownership units in the mix of affordable housing

A third resident, from Manor Road North, was concerned at the noise from excavations on site and the fact that a wide gated access had been installed at the boundary of the site in this area. Residents had been assured at outline stage that the access from Manor Road North would be a lockable gate for use in emergencies only.

Also the layout plan showed that two four-bed houses were proposed only a few feet from their property

Members considered report 198/18 on this application which referred to the on-going negotiations between the District and Town Council officers and representatives of Bellway Homes regarding the provision of affordable housing and other issues arising from the current application.

Due to the District and Town Council elections on 2nd May 2019 it was unlikely that the application would be considered by the Town Council in May.

It was **RESOLVED** to **NOTE** the report and the on-going negotiations and to put on record :-

1. The Committee's concern at the reduction in the provision of affordable Housing in the current application

2. That the developers should work with a Housing Association or Registered Landlord to administer the affordable housing with priority being given to the provision of rent p . 1 4 modulation

P/117/04/18

Update Report

Members considered report 199/18 updating the Committee on decisions taken by Lewes D.C since the last meeting

Councillor Penny Lower reported back on the hearing into the Lewes Local Plan and specifically Policy E1 relating to development to the east of Newhaven Harbour. The Local Plan Inspector had requested a joint statement to the policy from the objectors and a further justification statement from Lewes D.C. His views on the policy would be published in due course.

It was **RESOLVED** to **NOTE** the reports

P/118/04/18

Chairman's Vote of Thanks

As this was the last meeting of the Council's term the Chairman thanked members and officers for their attendance and hard work over the last four years

Members responded by thanking the Councillor Wallraven for her hard work in chairing the Committee throughout the four-year term

The meeting closed at 7.55 p.m

Councillor L Wallraven
Chairman



Seaford Town Council

Planning and Highways Committee

Minutes of the meeting of the **Planning and Highways Committee** held at the **Council Chambers, 37 Church Street, Seaford** on **Thursday 23rd May 2019** commencing at **8.05 p.m** (following a training session commencing at 7.00 p.m.)

Present:

Councillors L Wallraven (Chairman), Councillor R Honeyman (Vice Chairman) Councillors N Adil, J Edson, M Everden, A Latham and J Lord
James Corrigan-Town Clerk, Geoff Johnson-Planning Officer and Tony Jackson-Facilities Manager

5 members of the public present

P 01/05/19 Apologies for Absence

None

P 02/05/19 Disclosure of Interests

Councillor R Honeyman declared that he would not speak or vote on LW/19/0291 as he was a friend of the applicant

P 03/05/19 Public Participation

A local resident referred to a possible abandoned car at Martello Fields

The Town Clerk confirmed that the Facilities Manager would follow up the report

P 04/05/19 Planning Applications

Planning Applications received in the week commencing 17th March 2019

Seaford
LW/19/0218

14 Mercread Road
Planning Application – Single storey rear extension

The Planning Officer reported that this application had been held over from the previous meeting as the plans had not been posted on the District Council's website. The plans had since been posted but it was reported that notification that planning consent had been granted had been received that morning

It was **RESOLVED** to **NOTE** the granting of consent and to inform the District Council that the Town Council would, in any event, have **SUPPORTED** the application

Planning Applications received in the week commencing 21st April 2019

Seaford **54 Tudor Close**
LW/19/0301 Planning Application – Single storey rear extension, first floor rear
Dormer enlargement and installation of rear facing roof windows

It was **RESOLVED** to **SUPPORT** the application

Planning Applications received in the week commencing 28th April 2019

Seaford **22 Deal Avenue**
LW/19/0305 Planning Application – Single storey rear extension

It was **RESOLVED** to **SUPPORT** the application

Seaford **29 Princess Drive**
LW/19/0291 Planning Application – Partial demolition of detached garage and
construction of single storey side and front extension

It was **RESOLVED** to **SUPPORT** the application

Seaford **1 Romney Close**
LW/19/0320 Planning Application – Single storey front extension

It was **RESOLVED** to **SUPPORT** the application

Seaford **7 Battle Close**
LW/19/0310 Planning Application – Single storey side extension

It was **RESOLVED** to **SUPPORT** the application

Planning Applications received in the week commencing 5th May 2019

Seaford **3 Kingsmead Close**
LW/19/0304 Planning Application – Demolition of existing garage and
replacement with a single storey annexe and loft conversion

It was **RESOLVED** to **SUPPORT** the application

Seaford **3 Sherwood Road**
LW/19/0343 Planning Application – Conversion of dwelling to three flats

It was reported that a previous application for the conversion had been considered by the Committee on 4th April 2019 and had been supported

The application had subsequently been refused by Lewes D.C. This application included some minor amendments to the plans which had been refused

It was **RESOLVED** to **OBJECT** to the application on the grounds that the conversion would lead to increased traffic and general

activity which would have an adverse impact on the character of the area contrary to policy ST3 on the Lewes Local Plan. Also the granting of consent in this case would make it more difficult to resist similar applications in the future

Seaford
LW/19/0316

1 Chyngton Gardens
Planning Application – Renewal of previous approval LW/16/0324 for the erection of a single dwelling on land to the north of 1 Chyngton Gardens

It was **RESOLVED** to **SUPPORT** the application

Seaford
LW/19/0327

Locations between East Saltdean and Seaford Bay
Advertisement Consent – Erection of coastal safety signs

It was reported that these signs were intended to replace the various existing signs giving information of different aspects of coastal safety and provide comprehensive information on a single standard sign.

It was suggested that a Smart App be included to enable residents and visitors to access further local and safety information

It was **RESOLVED** to **SUPPORT** the application and to suggest the addition of the Smart App to the information on the proposed signs

Planning Applications received in the week commencing 12th May 2109

Seaford
LW/19/0356

71 Cuckmere Road
Planning Application – Single storey rear extension

It was **RESOLVED** to **SUPPORT** the application

Seaford
LW/19/0341

29 Sutton Park Road
Planning Application – Change of Use from C3 (residential) to B1 (office)

The applicant informed the committee that her firm had been based in Seaford for 10 years but was having to find new accommodation as the current accommodation was to be converted to residential use. Consent on a previous change of use application (LW/19/0117) had been refused purely on the grounds of the lack of proper separation between the residential and office areas which could lead to noise nuisance for the residents. The current application incorporated measures to provide adequate separation

It was **RESOLVED** to **SUPPORT** the application.

A local resident referred to the recent criticism of Bellways in the media regarding unsafe sites, poor building standards and use of flammable materials. Also, with regard to the provision of affordable housing, the company should be held to the 40% requirement in the outline consent. It was not down to Seaford Town Council to ensure that the Company retained an adequate profit margin on the scheme

The Town Clerk reported on the progress of discussions with Lewes D.C officers and representatives of Bellway Homes on possible modifications to the submitted scheme to enable the developers to increase the provision of affordable housing units

The principal modifications proposed were:-

1. The demolition of the existing main school building and its Replacement with a new building of an appropriate design And similar size also providing new apartments and;
2. The replacement of the sports pitch, changing rooms and parking Spaces with an informal public park area providing an equipped Children's play area, additional landscaping and planting and a large Informal green space

These modifications could enable the developers to increase the Provision of affordable housing from 14 to 36 units (based on a 50/50 Split between affordable rented and shared ownership units) and also To provide all consequential saved costs (approximately £350,000 – 400,000) to Seaford Town Council for the provision of a new sports Field complex for local teams

It was **RESOLVED** :-

1. That the Committee confirms its broad support for the proposed Modifications as a positive way forward for the scheme
2. That provision be made to prioritise local residents in the allocation Of the affordable housing units
3. That the developers be urged to increase the provision of affordable housing units from 20% to 25% based on the 50/50 split between affordable rented and shared ownership units
4. That provision be made to transfer the park area and other open spaces within the scheme to Seaford Town Council for future management and maintenance
5. That provision be made for the installation of electric car charging points on the site and, where appropriate, for solar panels on the new dwellings

6. That the developers be requested to confirm that the houses will be sold on a freehold rather than a leasehold basis

Councillor Latham left the meeting at 9.10 p.m prior to the consideration of the next item

P/06/05/19 Road Closure – Italian Market – 13th July 2019

Members considered report 10/19 on an application for a temporary road closure for this event

It was **RESOLVED** that **NO OBJECTION** be raised

P/07/05/19 Update Report

Members considered report 11/19 updating the Committee on decisions taken by Lewes D.C since the last meeting

The meeting closed at 9.16 p.m

Councillor L Wallraven
Chairman



Seaford Town Council

Report 24/19

Agenda Item No: 5a
Committee: Council
Date: 20th June 2019
Title: Mayor's Report & Engagements
By: Sue Treadwell, Mayor's Secretary
Purpose of Report: To present the Mayor's update report and details of Mayoral engagements.

Recommendations

You are recommended:

1. To note the contents of the report.

1. Information

- 1.1 Attached at Appendix A is the Mayor's update report and Appendix B provides details of the Mayor's engagements for period of 16th May 2019 to date.

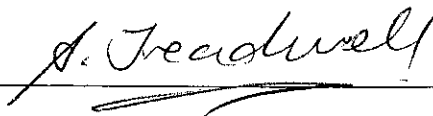
2. Financial Appraisal

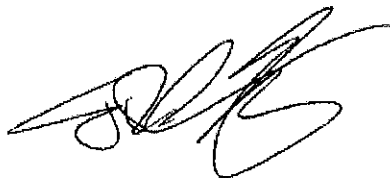
There are no financial implications as a result of this report.

3. Contact Officer

The Contact Officer for this report is Sue Treadwell, Mayor's Secretary.

Mayor's Secretary





Town Clerk

Appendix A Mayor's Report – June 2019:

This is the first Full Council Meeting of this Administration with me as Mayor. So I am especially disappointed, and want to apologise for not being able to deliver my June report in person. However, I want to thank you all for the support you have given me already in my first month of office. It has certainly been a time full of new, interesting experiences and I want to acknowledge the support I have had from my fellow councillors and also, especially thank the Town Clerk, the Officers and everyone who works for Seaford Town Council who have been helping me to find my feet; it's been a pleasure working with you all and I look forward to working together in the coming year to build on the successes you have already achieved. It is a privilege to be elected as the first ever British Asian Mayor of the town. There are exciting and challenging times ahead, I am sure, for us all.

I have now chosen my charities- namely, the Down's Syndrome Development Trust and The Youth Counselling Project. I have already had meetings to hear about some exciting fund-raising plans; dates and venues are under discussion and will be shared at the next meeting.

I have had the opportunity to attend the Seaford Town Forum at The View where the past Mayor, Cllr. Linda Wallraven and Young Mayor Dom Avey awarded and distributed the excellence awards, our tokens of recognition and appreciation of their work, to many members and stakeholders of our community. It was a moving and enlightening evening as we listened to the reports on the work of the various groups involved; we were also made aware of the dedication and hard work of so many local volunteers.

With other councillors, I have been taking part in the induction and council training sessions as well as opting to represent the Council on some outside bodies. These links are important as they strengthen the Council's relationship with a wide spectrum of local bodies and keep us up to date with local issues.

On Wednesday 17th July I will be hosting a Mayor's Summer Reception at The View, to which many dignitaries will be invited and where my charities will be highlighted. I hope this will help to raise their profile and get widespread support throughout the year for future fund-raising events.

I have already had some amazing appointments to enjoy including the Mayor's Open Garden Trail masterminded by Geoff Stonebanks, providing us with a delicious menu of gardens locally to amaze and inspire us and at the same time contributing to my charities. The Seaford U3A 30th anniversary celebrations have been immensely interesting, teaching me you are never too old to learn.

I am so looking forward to arranging some fund-raising events in collaboration with the local schools and will rely on the contribution and involvement of the new Young Mayor.

I have a plan to initiate some awareness drives in Seaford which will include the importance and role of the Mayor and the Young Mayor of the town; and through my charities the need to provide counselling to vulnerable children; the need to confront bullying and anger issues and also our care and concern for the development of special needs children in our community.

I have many events booked into the Mayoral calendar this year already. They are coming up soon and I am looking forward to them and will report back on them at future meetings.

I am so grateful to all of you for your open hearts and warm welcome. I hope to achieve some really positive outcomes from the events and plans for my term in the office.

I will need the help, guidance and support of every member of STC, its officers and the local people to unite to work for the changes we want to see in the town.

Together we can, together we will!

Thank you. Nazish Adil

Appendix B Mayor's Report -- June 2019

Organisation	Event	Date	Venue
June			
Geoff Stonebanks	Meeting Re: Garden Trail	01-Jun-19	Driftwood
U3A	30th Anniversary	06-Jun-19	Blatchington Golf Club
Geoff Stonebanks	8th Mayor's Open Garden Trail	09-Jun-19	Various Seaford Gardens
Peacehaven Mayors*	Civic Church Service	09-Jun-19	The Immaculate Conception of Our Lady Church
Seaford Musical Theatre*	Sister Act	14-Jun-19	Barn theatre
Concentus Choir*	Concentus Sings Summer	15-Jun-19	TBC
STC*	Sussex Day	16-Jun-19	Martello Area
The High Sheriff of East Sussex*	Summer Reception (High Sheriff)	18-Jun-19	Charleston
STC AFD	Veterans and Armed Forces Day	28-Jun-19	Martello Fields
STC AFD	Veterans and Armed Forces Day	29-Jun-19	Martello Fields
Blind Veterans UK	Brighton and Hove AFD	30-Jun-19	Blind Veterans
July			
JAFAS Flower Club	Open Garden Day	06-Jul-19	6 Victor Close Seaford
Michael and Pippa Logan	Garden Party	07-Jul-19	31 Sutton Avenue
Geoff Stonebanks	Macmillan Trail	27-Jul-19	Open Garden
The RSSG	125th Anniversary Banquet	27-Jul-19	EBM Centre 16 Seaview Road Peacehaven, BN108PX
Geoff Stonebanks	Macmillan Trail	28-Jul-19	Open Garden

*Deputy Mayor attending in Mayor's place



Seaford Town Council

Report 16/19

Agenda Item No:	8
Committee:	Council
Date:	20th June 2019
Title:	Annual Governance Statement 2018/2019
By:	Lucy Clark, Finance Manager
Purpose of Report:	To consider the findings of the review of the effectiveness of the system of internal control and to approve the Annual Governance Statement 2019/20.

Recommendations

You are recommended:

- 1. To consider the findings of the effectiveness of the system of internal control as at Appendix A of this report.**
 - 2. To approve the Annual Governance Statement for the Year Ended 31 March 2019, as at Appendix B of this report and authorise the Chair and Town Clerk to sign on behalf of the Council, as required.**
-

1. Information

- 1.1** The Annual Return is required by law to be approved and signed at a meeting of the full Council and submitted to the External Auditor at a date prior to 30th June 2019.
- 1.2** The 2018/2019 Annual Return must be submitted to our appointed External Auditor, Littlejohn LLP by 1st July 2019.
- 1.3** The Council must carry out a review of the effectiveness of the system of internal control prior to approving the Annual Governance Statement (Section 1). The Council must consider:
 - a)** The findings of the review and;
 - b)** Approve the Annual Governance Statement by resolution in advance of approving the Accounting Statements (Section 2).
- 1.4** The Annual Governance Statement (Section 1) must be approved prior to the Accounting Statements (Section 2) and must be in the correct order of business on the agenda and this must then be evidenced by the meeting minute references.

1.5 Attached in Appendix A shows the findings of the review for Council's consideration.

1.6 Attached in Appendix B is a copy of the Annual Governance Statement (Section 1) for approval. The original copy must be signed and dated by the Chair and the Town Clerk (Mr James Corrigan) at this Full Council meeting.

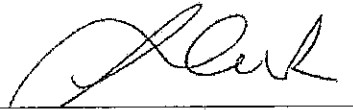
2. Financial Appraisal

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

3. Contact Officer

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

Finance Manager





Town Clerk

Review of Effectiveness of the System of Internal Controls	
System of Internal Control	Effectiveness
Seaford Town Council has put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	The accounting statements have been prepared in the way prescribed by law and best practice as contained in the Governance and Accountability for Local Councils a Practitioner's Guide and in accordance with the Accounts and Audit Regulations.
Seaford Town Council has maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	The Internal Auditor has checked the Council's internal control systems including Financial Regulations and Standing Orders and confirmed that these were entirely fit for purpose.
Seaford Town Council took all reasonable steps to ensure that there are no matters of actual or potential non-compliance with laws, regulations and proper practices that could have significant financial effect on the ability of this smaller authority to conduct its business or on its finances.	Financial transactions have been reviewed by the Finance & General Purposes Committee and the Internal Auditor. There were no matters of actual or potential non-compliance with laws, regulations and proper practices that could have had a significant financial effect on the ability of this Council.
Seaford Town Council provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	"Notice of appointment of date for the exercise of electors' rights will be posted Monday 24th June informing the public that appropriate access to documents will be given in accordance with the revised legislation. During the year 2018/19 Seaford Town Council gave all persons interested opportunity to inspect and ask questions about its accounts.
Seaford Town Council carried out an assessment of potential risks, including the introduction of internal controls and/or external insurance cover where required.	Risk Management and Insurance was reviewed by the Internal Auditor who was satisfied that the Council reviews its risk arrangements and documents in a clear and logical manner that allows for mitigation in terms of insurance or

APPENDIX A

	<p>action, and that the Council considers the risks the Council faces in terms of achieving its objectives. The internal auditor was pleased to see the Council has a good system of risk assessment and documentation.</p>
<p>Seaford Town Council maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.</p>	<p>Mark Mulberry is appointed as the Internal Auditor. The Internal Auditor's reports are reviewed by the Finance and General Purposes Committee throughout the year and an Action Plan agreed in response to the report. An Audit plan is agreed annually.</p>
<p>Seaford Town Council took appropriate action on all matters raised in reports from internal and external audit.</p>	<p>The Finance and General Purposes Committee respond to comments and suggestions made by Auditors throughout the year by formulating Action Plans</p>
<p>Seaford Town Council considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact and where appropriate have included them in the accounting statements.</p>	<p>Officers are not aware of any transactions or activities which require disclosure that have not been disclosed.</p>
<p>Trust funds including charitable – in our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit</p>	<p>This is not applicable as Seaford Town Council is not a sole managing trustee of a local trust or trusts.</p>

Section 1 – Annual Governance Statement 2018/19

We acknowledge as the members of:

SEAFORD TOWN COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2019, that:

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

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

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

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

and recorded as minute reference:

Chairman

Clerk

Other information required by the Transparency Codes (not part of Annual Governance Statement)

Authority web address

www.seafordtowncouncil.gov.uk



Seaford Town Council

Report 17/19

Agenda Item No:	9
Committee:	Council
Date:	20th June 2019
Title:	Annual Return - Accounting Statements (Section 2) and Final Accounts 2019-20
By:	Lucy Clark, Finance Manager
Purpose of Report:	To present Final Accounts and Annual Return (Section 2) for the year ended 31 March 2019 for approval and adoption.

Recommendations

You are recommended:

- 1. To consider the Accounting Statements.**
 - 2. To approve the Accounting Statements for the Year Ended 31 March 2019.**
 - 3. To ensure the Accounting Statements are signed and dated by the Chairman once approval has been given.**
-

1. Information

- 1.1** As previously reported, Sections 1 and 2 on the Annual Return must be approved by resolution in the correct order and separately on the agenda.
- 1.2** Following Section 1 of the Annual Return having previously been reported, attached in Appendix A is a copy of Section 2 of the Annual Return signed by the Responsible Finance Officer (RFO). The revised regulations state it is a requirement that the RFO must sign and date this section prior to being presented to the Council.
- 1.3** The Statement of Accounts are "subject to audit" as they have not yet been audited by Littlejohn LLP, who is the Council's appointed external auditors.

Attached in Appendix B is the supporting documentation explaining how the figures in boxes 1 to 10 have been calculated and entered and should be viewed in conjunction with each other.

Clarification of each box and any significant variances of 15% or more compared with the 2017-18 figures can be explained as follows:

- a) Box 1 Balances brought forward:** The figure of £177,660 at 31/03/19 must be equal to the value of Box 7 from the previous year which showed the balance to carry forward. This figure is therefore correct.

- b) Box 2 Annual Precept: The total figure received from LDC for 2018-19 was £730,840. This figure is made up of the precept being £709,949 and the Council Tax Support Grant being £20,891. The annual return requires these figures to be shown separately so therefore the amount in Box 2 is for the precept part only. The Council Tax Support Grant figure is included within the figure of box 3.
- c) Box 3 Total Other Receipts: The amount of £1,739,494 at 31/03/19 relates to all income or receipts as recorded in the cashbook with the exception of the precept which is included within box 2 as above. All receipts are listed within '3' in pages 1, 2, 3 and 4 of Appendix B for reference.
- d) Box 4 Staff Costs: Whilst these relate to all costs for staff salaries, they do not include payments to other consultants. There is an increase of 23.34% compared to the previous year's figures. This is largely due to an approved one-off payment at the beginning of the year, the new RFO who was appointed in October 2018 along with the appointment of the Executive Support Officer's maternity cover. Other factors include a change of admin staff structure following the staffing review in October 2017 which allowed for additional staff and therefore impacted the 2018/19 staff costs. The View costs have also risen as a result in an increase of function bookings and general footfall compared to the previous year thus the giving the need for more staff cover.
- e) Box 5 Loan interest/capital repayments: These costs all relate to the various repayment plans to the PWLB. There is a decrease of £18,089 compared with 2017/18 due to the loan for 37 Church Street ending in October 2017.
- f) Box 6 All Other Payments: The amount of £1,133,102 at 31/03/19 relates to all expenditure or payments as recorded in the cashbook excluding staff costs and loan repayments which are shown in boxes 4 and 5. This is a 25.33% reduction on the previous year's figure of £1,517,434, however taking into account the one off costs in 2017/18 of Church Street Rates £37,000; The Shoal Expenditure £39,310; Bonningstedt Beach Hut Capital costs £415,160; Hurdis House Building Costs £11,000 and Written off costs £25,000, this then reduces the comparative total to £989,974 which would then give an increased difference of £143,128. Along with general increases, larger expenditure can be explained as follows:

End of Retention for The View & Irrigation Works	£26,520
Filming Expenses	£9,877
Bonningstedt Beach Hut Capital Expenses	£13,309
Bar & Food Expenditure at The View	£18,958
Golf Machinery Lease	£16,897
Bank Charge Increases	£3,213
Software Support	£8,144
Seafront Improvements	£8,958
Water & Sewerage – The Salts	£5,339
Grounds Maintenance Non-Contract	£7,811
Total	£119,026

All payments are listed within '6' in pages 4, 5, 6, 7, 8 & 9 of Appendix B for reference.

- g) Box 7 Balances Carried Forward: This is the total balances of reserves at the end of the year taking into account all creditors being paid and all debtors received.
- h) Box 8 Total cash and short-term investments: This is the sum of the Co-operative Current Account, the CCLG Investment Account and cash holdings. This amount does not take into account any debtors that are still owed or creditors that are due to be paid.
- i) Box 9 Total fixed assets plus other long-term investments as assets: This figure is obtained from the Asset register and should be based on the original purchase cost or a proxy cost if this is not known. The assets should not be revalued or depreciated during the year. If this figure changes, this should only be in respect of additions or disposals which can be identified within the cashbook during the year.
- j) Box 10 Total borrowings: This figure is the outstanding capital balance and relates to all loans from the PWLB.

1.4 Section 4 of the Return has been completed by the Internal Auditor as attached in Appendix C. A copy of their final audit report for 2018/19 and officer update report is presented on a separate item within this meeting's agenda.

1.5 The notice of appointment of date for the exercise of elector's rights will be posted on 24th June 2019 reporting that the Annual Return and supporting documentation will be available for public inspection between 24th June 2019 to 5th August 2019.

2. Financial Appraisal

2.1 Attached in Appendix D is the Summary Income & Expenditure report to 31st March 2019.

The Income & Expenditure Totals show the Actual Figures for Last Year (2018/19) and Actual Year to Date figures compared with the Current Annual Budget for 2018/19.

The overall (final page) Actual Total Net Expenditure over Income for 2018/19 shows a net surplus of £479,439 compared to the Current Annual Budget showing a net surplus of £70,217.

Whilst this is a healthy surplus, a large proportion of the amount can only be spent on Capital works or certain projects. Along with the previously approved allocations, the following amounts are what have been transferred / expended by the year end to the Ear Marked Reserves:

£ 4,892	-	EMR 320 Elections
£199,734	-	EMR 327 S106 Salts Skate Park
£ 845	-	EMR 329 The Salts Landscaping
£ 1,878	-	EMR 342 Tree Planting
£ 4,080	-	EMR 358 Community Projects
£ 43	-	EMR 361 CIL Receipts

(£ 4,600)	-	EMR 362 Seafront Projects (SCP)
£112,265	-	EMR 363 Seafront Development Plan
£ 39,070	-	EMR 364 Spike Bar
£ 47,755	-	EMR 365 Borehole & Tank Works
£405,960		

This gives a revised surplus figure of £73,479 which in turn increases the general fund from £133,675 to a healthier £207,154 at the end of 2018/19. If the budgeted surplus of £53,300 can be achieved this year, then it is predicted that the general reserves will grow to £260,454 by 31st March 2020.

A full list of the Ear Marked Reserves is attached in Appendix E for reference.


3. Contact Officer

The Contact Officer for this report is Lucy Clark, Finance Manager

Finance Manager



Town Clerk



Section 2 – Accounting Statements 2018/19 for

SEAFORD TOWN COUNCIL

	Year ending		Notes and guidance
	31 March 2018 £	31 March 2019 £	
1. Balances brought forward	137,274	177,660	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	654,466	709,949	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	1,622,696	1,739,494	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	581,274	716,923	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and employment expenses.
5. (-) Loan interest/capital repayments	138,068	119,979	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	1,517,434	1,133,102	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	177,660	657,099	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	282,137	816,933	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	10,737,476	10,683,316	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	1,653,365	1,594,395	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets. N.B. The figures in the accounting statements above do not include any Trust transactions.
		✓	

I certify that for the year ended 31 March 2019 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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

[Signature]

Date 07/05/19

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

as recorded in minute reference:

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

ANNUAL RETURN - ENGLAND

FOR THE YEAR ENDED 31 MARCH 2019

Seaford Town Council 2018/2019 2018/19

SECTION 2 - THE STATEMENT OF ACCOUNTS

I certify that the accounts contained in this return present fairly the financial position of the council, are consistent with the underlying financial records and have been prepared on the basis of Income and Expenditure.

Responsible Financial Officer

Date

I confirm that these accounts are approved by the Council and recorded as council minute reference

Dated

Signed on behalf of the above Council (Chair)

Date

	<u>Last Year £</u>	<u>This Year £</u>	<u>General Notes for Guidance</u>
1 Balances brought forward	137,274	177,660	Total balances & reserves at the beginning of the year as recorded in the Financial Records
2 Annual Precept	654,466	709,949	Total amount of Precept income received in the year
3 Total other receipts	1,622,696	1,739,494	Total income or receipts as recorded in the cashbook minus the Precept
4 Staff costs	581,274	716,923	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and expenses
5 Loan interest/Capital repayments	138,068	119,979	Total expenditure or payments of capital and interest made during the year on borrowings
6 Total other payments	1,517,434	1,133,102	Total expenditure or payments as recorded in the cashbook minus employment costs (Line 4) and loan / interest expenditure / payments (Line 5)
7 Balances carried forward	177,660	657,099	Total balances and reserves at the end of the year. [Must equal (1+2+3)-(4+5+6)]
8 Total Cash & Investments	282,137	816,933	The sum of all current and deposit bank accounts, cash holdings and investments held as at 31 March
9 Total Fixed Assets	10,737,476	10,673,316	The recorded current book value at 31 March of all tangible fixed assets as recorded in the asset register
10 Total Borrowings	1,653,365	1,594,395	The outstanding capital balances as at 31 March of all loans from third parties (usually PWLB)

The following documents should accompany the accounts when submitted to the auditor:

- * A brief explanation of significant variations from last year to this year in Section 2;
- * Bank Reconciliation as at 31 March

Working details for ANNUAL RETURN - Year ended 31 March 2019

	<u>Last Year £</u>	<u>This Year £</u>	<u>Code and Centre</u>		<u>Code Description</u>
1	58,271	133,675	310	0	General Fund
1	2,263	0	322	0	EMR - Crypt Ancient Monument
1	8,465	4,965	323	0	EMR - Crypt Professional Fees
1	9,276	0	326	0	EMR - Open Spaces
1	7,010	0	327	0	EMR - S106 Salts Skate Park
1	6,000	0	328	0	EMR - Signage
1	539	539	334	0	EMR - Seaford H Nature Reserve
1	3,821	0	337	0	EMR - Church St Utilities
1	11,759	8,759	340	0	EMR - Equipment
1	9,458	10,288	342	0	EMR - Tree Planting
1	120	120	345	0	EMR - Memorial Bench Maint
1	726	0	350	0	EMR - Greenkeepers Shed
1	12,277	2,504	353	0	EMR - External Officer Support
1	1,206	1,206	355	0	EMR - The Seaford App.
1	6,084	0	358	0	EMR - Community Projects
1	0	0	359	0	EMR - Coastal Community Proj
1	0	11,005	361	0	EMR - CIL Receipts
1	0	4,600	362	0	EMR - Seafront Projects (SCP)
1	Balances brought forward	137,274	177,660	Total balances & reserves at the beginning of the year as recorded in the Financial Records	
2	654,466	709,949	1176	801	Precept
2	Annual Precept	654,466	709,949	Total amount of Precept income received in the year	
3	144,428	147,049	1000	101	Golf Course Season Ticket
3	64,316	77,269	1001	101	Golf Course Green Fees M-F
3	49,327	51,834	1002	101	Golf Course Green Fees w/eb/h
3	50,787	54,103	1003	101	Golf Course Specials
3	1,476	1,501	1004	101	Golf Course Locker
3	79	0	1005	101	Golf Course Credit Card Charge
3	7,500	7,500	1007	101	Golf Course Air Traffic
3	0	0	1010	118	Asset Sale
3	165	1,700	1011	101	Income Filming
3	0	267	1011	105	Income Filming
3	800	0	1011	107	Income Filming
3	23,475	67,310	1011	116	Income Filming
3	300	7,388	1011	117	Income Filming
3	0	12	1013	201	Income Bank Charges
3	11,005	190,541	1014	225	CIL & S106 Receipts
3	281,250	135,583	1016	225	Beach Hut Sales
3	170,000	0	1017	225	Land Sales
3	200	0	1020	201	Income Training
3	6,149	0	1030	210	Income Defibrillators
3	0	6	1049	201	Income Postage Recharge
3	85	85	1050	101	Income Rent
3	750	1,250	1050	103	Income Rent

Working details for ANNUAL RETURN - Year ended 31 March 2019

	<u>Last Year £</u>	<u>This Year £</u>	<u>Code and Centre</u>		<u>Code Description</u>
3	2,602	1,678	1050	105	Income Rent
3	1,568	1,713	1050	106	Income Rent
3	10,729	6,822	1050	107	Income Rent
3	90	110	1050	108	Income Rent
3	5,570	0	1050	113	Income Rent
3	10,000	10,000	1050	116	Income Rent
3	1,275	1,275	1050	119	Income Rent
3	892	922	1050	125	Income Rent
3	5,960	13,916	1050	205	Income Rent
3	15,825	22,313	1050	206	Income Rent
3	819	1,404	1051	105	Income Insurance Recharge
3	514	503	1051	106	Income Insurance Recharge
3	0	332	1051	113	Income Insurance Recharge
3	186	180	1051	119	Income Insurance Recharge
3	0	373	1051	206	Income Insurance Recharge
3	620	845	1053	105	Income Grants
3	3,250	3,250	1053	116	Income Grants
3	4,600	0	1053	117	Income Grants
3	0	1,800	1053	135	Income Grants
3	6,000	0	1053	201	Income Grants
3	0	22,480	1053	225	Income Grants
3	833	1,125	1054	101	Income Other
3	275	0	1054	103	Income Other
3	630	0	1054	106	Income Other
3	70	0	1054	113	Income Other
3	46	542	1054	118	Income Other
3	218	35	1054	121	Income Other
3	41	0	1054	135	Income Other
3	112	100	1054	201	Income Other
3	0	1,000	1054	225	Income Other
3	1,108	1,500	1055	101	Income Memorial Bench
3	1,100	1,305	1055	105	Income Memorial Bench
3	0	1,285	1055	106	Income Memorial Bench
3	0	1,475	1055	108	Income Memorial Bench
3	4,250	4,285	1055	116	Income Memorial Bench
3	715	0	1055	117	Income Memorial Bench
3	416	0	1057	106	Income Electricity Recharge
3	3,021	2,830	1057	117	Income Electricity Recharge
3	1,257	1,432	1058	105	Income Water Recharge
3	40	1,547	1058	106	Income Water Recharge
3	0	29	1058	113	Income Water Recharge
3	136	161	1058	117	Income Water Recharge
3	79	81	1059	201	Income Photocopying
3	16,332	20,521	1060	118	Beach Huts Site Licence
3	8,870	10,963	1061	118	Beach Hut Annual Rent

Working details for ANNUAL RETURN - Year ended 31 March 2019

	<u>Last Year £</u>	<u>This Year £</u>	<u>Code and Centre</u>		<u>Code Description</u>
3	905	749	1062	201	Income Telephone Recharge
3	16,900	17,745	1066	105	Income Concession
3	375	0	1066	108	Income Concession
3	2,173	885	1066	116	Income Concession
3	49,746	53,510	1066	117	Income Concession
3	1,709	2,055	1070	135	Armed Forces Day Income
3	510	3,236	1072	108	Income Tree Wardens
3	4,267	3,192	1073	105	Sports Pitch Hire & Green Fees
3	9,220	9,275	1073	106	Sports Pitch Hire & Green Fees
3	3,838	7,173	1075	135	Income Christmas Event
3	-600	0	1075	210	Income Christmas Event
3	2,167	0	1076	105	Income Insurance Claim
3	1,660	1,600	1078	117	Income Entertainment Area
3	0	100	1081	210	Young Mayor Income
3	0	4,841	1081	225	Young Mayor Income
3	79,780	19,745	1082	117	Income The Shoal
3	1,359	0	1083	135	Income Street Market
3	120	166	1084	117	Income Promenade
3	0	165	1085	135	Events Income
3	733	0	1091	116	Income Building Maintenance
3	30	0	1091	118	Income Building Maintenance
3	300	0	1092	106	Income Grnds Maint Non Contrat
3	6,303	320	1092	108	Income Grnds Maint Non Contrat
3	0	150	1092	116	Income Grnds Maint Non Contrat
3	0	3,739	1093	113	Income Rate Refund
3	67	5,592	1093	118	Income Rate Refund
3	5,443	0	1093	205	Income Rate Refund
3	0	25	1094	118	Income Seasonal Beach Huts
3	200	0	1100	101	Income Advertising
3	0	43	1100	108	Income Advertising
3	0	17	1100	117	Income Advertising
3	25,368	20,891	1177	801	Council Tax Support Grant
3	66	1,134	1190	201	Interest Received
3	174	792	1200	116	Income Nature Reserve
3	0	671	1201	201	Insurance Refund
3	50,000	50,000	1305	103	Income Hire Pro-Shop & Chg Rms
3	8,834	2,977	1306	103	Income Golf Club Room Hires
3	171,446	201,135	1307	103	Income Bar Sales
3	160,795	192,121	1308	103	Income Food Sales
3	29,942	29,323	1310	103	Income - Society Food
3	14,771	18,735	1311	101	Buggy Hire
3	44,891	73,124	1312	103	Function Food Sales
3	6,492	5,565	1313	103	Function Bar Sales
3	260	16	1315	103	Income Linen Charge
3	313	30	1316	103	Events Income - The View

Working details for ANNUAL RETURN - Year ended 31 March 2019

	<u>Last Year £</u>	<u>This Year £</u>	<u>Code and Centre</u>		<u>Code Description</u>
3	0	125,131	1317	101	Income VAT Refund
3	1,622,696	1,739,494	Total income or receipts as recorded in the cashbook minus the Precept		
4	82,279	86,785	4000	101	Salaries & Wages
4	199,572	225,012	4000	103	Salaries & Wages
4	207,072	280,455	4000	201	Salaries & Wages
4	6,850	7,423	4001	101	Employers NI
4	12,800	14,940	4001	103	Employers NI
4	17,104	25,681	4001	201	Employers NI
4	9,561	9,841	4002	101	Employers Superannuation
4	13,756	13,885	4002	103	Employers Superannuation
4	32,281	52,901	4002	201	Employers Superannuation
4	581,274	716,923	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and expenses		
5	104,977	104,977	4301	103	Public Works Loan Payment
5	18,089	0	4301	205	Public Works Loan Payment
5	15,002	15,002	4301	206	Public Works Loan Payment
5	138,068	119,979	Total expenditure or payments of capital and interest made during the year on borrowings		
6	15,545	16,569	4003	103	Sub-contracted Staff
6	5,991	7,651	4003	201	Sub-contracted Staff
6	336	329	4004	101	Staff Welfare Costs
6	238	301	4004	103	Staff Welfare Costs
6	828	966	4004	201	Staff Welfare Costs
6	0	609	4009	101	Recruitment Costs
6	75	0	4009	103	Recruitment Costs
6	205	1,555	4009	201	Recruitment Costs
6	1,199	1,839	4010	101	Staff Training
6	549	1,398	4010	103	Staff Training
6	3,390	5,742	4010	201	Staff Training
6	962	955	4011	101	Staff Protective Clothing
6	0	101	4011	201	Staff Protective Clothing
6	305	46	4012	103	Staff Expenses
6	402	796	4012	201	Staff Expenses
6	75	82	4013	210	Members Expenses
6	195	225	4014	210	Member Training
6	306	308	4015	101	Office Refreshments
6	495	489	4015	201	Office Refreshments
6	236	47	4016	103	Staff Uniform
6	188	198	4017	103	Timesheet & Rota Software
6	42,326	44,886	4041	101	Golf Professional Retainer
6	468	420	4045	101	Golf Course Player Costs
6	15,318	15,208	4046	101	Golf Club Membership Fees

Working details for ANNUAL RETURN - Year ended 31 March 2019

	<u>Last Year £</u>	<u>This Year £</u>	<u>Code and Centre</u>		<u>Code Description</u>
6	17,565	20,927	4050	205	Rent payable
6	19,394	19,961	4051	101	Rates
6	6,232	6,415	4051	103	Rates
6	5,756	2,478	4051	113	Rates
6	5,213	6,551	4051	118	Rates
6	8,227	7,966	4051	205	Rates
6	3,674	8,013	4052	101	Water & Sewerage
6	3,895	6,388	4052	103	Water & Sewerage
6	4,844	10,183	4052	105	Water & Sewerage
6	3,097	4,385	4052	106	Water & Sewerage
6	202	560	4052	108	Water & Sewerage
6	33	29	4052	113	Water & Sewerage
6	164	212	4052	117	Water & Sewerage
6	2,680	2,509	4055	101	Electricity
6	11,425	14,915	4055	103	Electricity
6	253	61	4055	105	Electricity
6	451	-235	4055	106	Electricity
6	649	0	4055	113	Electricity
6	2,744	3,431	4055	117	Electricity
6	2,115	2,472	4055	134	Electricity
6	483	273	4056	101	Gas
6	5,679	5,099	4056	103	Gas
6	292	0	4056	113	Gas
6	37,000	34,548	4059	205	Church Street Service Charges
6	375	250	4060	101	Refuse
6	3,482	4,050	4060	103	Refuse
6	295	246	4100	101	Telecommunications
6	1,171	1,025	4100	103	Telecommunications
6	3,522	3,633	4100	201	Telecommunications
6	145	45	4105	101	Postage
6	44	135	4105	103	Postage
6	486	496	4105	201	Postage
6	264	519	4106	101	Stationery
6	1,208	945	4106	103	Stationery
6	1,737	1,242	4106	201	Stationery
6	487	274	4106	210	Stationery
6	0	4	4107	103	Photocopier
6	2,306	1,638	4107	201	Photocopier
6	0	120	4108	201	Recycling & Shredding
6	4,103	3,955	4110	101	Advertising & Publicity
6	5,892	4,938	4110	103	Advertising & Publicity
6	0	2,185	4110	116	Advertising & Publicity
6	40	805	4110	118	Advertising & Publicity
6	0	2,015	4110	135	Advertising & Publicity
6	3,462	3,149	4110	201	Advertising & Publicity

Working details for ANNUAL RETURN - Year ended 31 March 2019

	<u>Last Year £</u>	<u>This Year £</u>	<u>Code and Centre</u>		<u>Code Description</u>
6	4,295	3,419	4111	201	Office Equipment New
6	396	432	4112	101	Subscriptions
6	0	75	4112	103	Subscriptions
6	4,270	4,126	4112	201	Subscriptions
6	1,001	1,059	4113	101	Software Support
6	615	1,362	4113	103	Software Support
6	8,059	10,037	4113	201	Software Support
6	0	5,361	4113	210	Software Support
6	75	75	4114	101	Licence Fee
6	787	921	4114	103	Licence Fee
6	35	35	4114	201	Licence Fee
6	5,303	7,083	4115	101	Insurance
6	3,469	3,695	4115	103	Insurance
6	2,197	2,621	4115	105	Insurance
6	974	950	4115	106	Insurance
6	435	332	4115	113	Insurance
6	1,480	1,496	4115	115	Insurance
6	828	802	4115	116	Insurance
6	615	705	4115	117	Insurance
6	695	1,531	4115	118	Insurance
6	186	180	4115	119	Insurance
6	343	324	4115	134	Insurance
6	53	50	4115	135	Insurance
6	3,829	1,950	4115	201	Insurance
6	399	386	4115	206	Insurance
6	201	190	4115	210	Insurance
6	60	0	4116	101	Web Site
6	588	623	4116	103	Web Site
6	360	420	4116	201	Web Site
6	3	0	4154	101	Land Registry Fees
6	6	0	4154	105	Land Registry Fees
6	130	21	4154	108	Land Registry Fees
6	3	0	4154	113	Land Registry Fees
6	6	0	4154	115	Land Registry Fees
6	3	0	4154	116	Land Registry Fees
6	24	9	4154	117	Land Registry Fees
6	3	0	4154	118	Land Registry Fees
6	12	0	4154	119	Land Registry Fees
6	18	12	4154	201	Land Registry Fees
6	150	0	4155	101	Professional Fees
6	625	0	4155	106	Professional Fees
6	873	0	4155	113	Professional Fees
6	609	0	4155	116	Professional Fees
6	1,000	0	4155	119	Professional Fees
6	7,304	3,244	4155	201	Professional Fees

Working details for ANNUAL RETURN - Year ended 31 March 2019

	<u>Last Year £</u>	<u>This Year £</u>	<u>Code and Centre</u>		<u>Code Description</u>
6	1,347	0	4155	205	Professional Fees
6	673	0	4155	206	Professional Fees
6	10,372	1,200	4155	225	Professional Fees
6	2,271	3,610	4156	101	Bank Charges
6	2,323	3,769	4156	103	Bank Charges
6	919	1,347	4156	201	Bank Charges
6	2,090	3,123	4157	201	Audit Fees
6	634	684	4181	210	Civic - Mayors Allowance
6	13	0	4182	103	Catering & Hospitality
6	94	39	4182	201	Catering & Hospitality
6	233	99	4182	210	Catering & Hospitality
6	168	-42	4183	210	Civic - Awards
6	465	0	4184	210	Civic - other
6	70	70	4188	210	Town Crier Expenses
6	200	332	4189	210	Young Mayor
6	5,826	5,108	4190	210	Election Costs
6	5,266	1,029	4195	135	Events Expenditure
6	2,225	4,326	4196	103	Events Expenditure - The View
6	431	144	4199	103	Other Expenditure
6	728	40	4199	116	Other Expenditure
6	238	0	4199	118	Other Expenditure
6	243	76	4199	201	Other Expenditure
6	2	5	4199	205	Other Expenditure
6	10	0	4199	301	Other Expenditure
6	22,381	19,258	4201	103	Cleaning & Hygiene
6	326	0	4201	113	Cleaning & Hygiene
6	12	0	4201	117	Cleaning & Hygiene
6	2,721	3,587	4202	103	Linen Cleaning
6	42	0	4250	101	Public Seating
6	615	655	4250	105	Public Seating
6	0	519	4250	106	Public Seating
6	110	489	4250	108	Public Seating
6	4,712	3,039	4250	116	Public Seating
6	3,254	193	4250	117	Public Seating
6	1,071	1,071	4251	101	Dog Bin Emptying
6	1,875	1,875	4251	105	Dog Bin Emptying
6	1,339	1,339	4251	106	Dog Bin Emptying
6	1,071	1,071	4251	107	Dog Bin Emptying
6	2,143	2,143	4251	108	Dog Bin Emptying
6	1,071	1,071	4251	116	Dog Bin Emptying
6	702	546	4252	105	Litter & Dog Bin Pch & Maint
6	1,708	1,580	4253	117	Shelters
6	4,870	0	4254	117	Martello Entertainments Area
6	39,310	24,682	4255	117	The Shoal Expenditure
6	1,993	0	4256	135	Street Market Expenditure

Working details for ANNUAL RETURN - Year ended 31 March 2019

	<u>Last Year £</u>	<u>This Year £</u>	<u>Code and Centre</u>		<u>Code Description</u>
6	0	6,823	4257	225	Seafront Improvement Plan
6	0	2,135	4258	118	Seasonal Beach Hut Revenue Exp
6	69,246	69,759	4260	105	Grounds Maintenance Contract
6	42,544	42,908	4260	106	Grounds Maintenance Contract
6	15,617	15,775	4260	107	Grounds Maintenance Contract
6	29,873	30,175	4260	108	Grounds Maintenance Contract
6	1,839	1,857	4260	116	Grounds Maintenance Contract
6	27,521	30,322	4261	101	Grounds Maint non contract
6	0	18	4261	103	Grounds Maint non contract
6	740	7,942	4261	105	Grounds Maint non contract
6	5,933	976	4261	106	Grounds Maint non contract
6	2,976	1,120	4261	107	Grounds Maint non contract
6	13,425	10,347	4261	108	Grounds Maint non contract
6	1,431	5,117	4261	116	Grounds Maint non contract
6	741	4,736	4261	117	Grounds Maint non contract
6	1,548	3,358	4262	108	Tree Warden Expenses
6	380	745	4263	301	Bus Shelter Maintenance/Clean
6	5,844	0	4265	210	Defibrillator Costs
6	0	2,245	4266	102	Borehole & Related Expenditure
6	0	930	4267	102	Spike Bar Costs
6	20,103	16,888	4270	101	Vehicles & Equipment Maint
6	1,349	3,728	4270	103	Vehicles & Equipment Maint
6	0	133	4270	117	Vehicles & Equipment Maint
6	0	210	4270	201	Vehicles & Equipment Maint
6	644	638	4270	205	Vehicles & Equipment Maint
6	0	16,897	4271	101	Vehicle & Equipment Lease
6	0	750	4272	101	Equipment Purchase
6	1,906	934	4272	103	Equipment Purchase
6	50	0	4272	105	Equipment Purchase
6	9,690	10,648	4273	135	Christmas Lights
6	22,441	17,382	4274	225	Projects Expenditure
6	4,502	981	4275	101	Building Maintenance
6	0	26,520	4275	102	Building Maintenance
6	3,654	8,710	4275	103	Building Maintenance
6	7,967	2,951	4275	105	Building Maintenance
6	2,187	1,815	4275	106	Building Maintenance
6	0	694	4275	108	Building Maintenance
6	1,790	348	4275	113	Building Maintenance
6	804	0	4275	114	Building Maintenance
6	4,762	648	4275	116	Building Maintenance
6	7,834	2,570	4275	117	Building Maintenance
6	695	824	4275	118	Building Maintenance
6	2,119	60	4275	119	Building Maintenance
6	418	116	4275	205	Building Maintenance
6	11,032	0	4275	206	Building Maintenance

Working details for ANNUAL RETURN - Year ended 31 March 2019

	<u>Last Year £</u>	<u>This Year £</u>	<u>Code and Centre</u>		<u>Code Description</u>
6	651	0	4276	103	CCTV
6	7,270	10,830	4276	134	CCTV
6	0	449	4279	101	Fire & Security
6	1,770	1,280	4279	103	Fire & Security
6	9,504	6,659	4281	135	Christmas Event Expenses
6	2,457	1,990	4282	135	Armed Forces Day Expenditure
6	97,140	106,881	4303	103	Food Expenditure
6	50,145	59,362	4304	103	Bar Expenditure
6	80	0	4305	103	Fire Extinguishers
6	1,821	2,709	4306	103	Catering Utensils & Equip
6	356	87	4307	103	Bar Utensils & Equip
6	50,000	50,000	4308	101	Rent - Shop, Locker & Chng Rms
6	6,133	6,590	4309	101	Buggy Lease & Maintenance
6	671	819	4311	103	Pest Control
6	1,970	2,340	4313	103	Stock Take
6	2,507	4,490	4314	103	Cost of Card Top Up Incentives
6	22,875	23,000	4401	215	Grants
6	8,690	8,854	4402	121	Seaford in Bloom
6	8,180	0	4410	130	Swimming Pool
6	11,591	11,722	4413	201	Neighbourhood Plan
6	1,497	54	4414	201	N Plan Disbursement Budget
6	6,209	1,795	4415	225	Asset Sale Costs
6	409,664	13,309	4420	225	Beach Hut Capital Expenditure
6	4	2,000	4421	225	Martello Toilets Capital Costs
6	10	147	4422	225	Skate Park in Salts
6	25,000	0	4450	102	Written Off Costs
6	12,228	15,326	4500	116	Nature Reserve Expenses
6	0	200	4501	101	Filming Expenses
6	4,175	13,852	4501	116	Filming Expenses
6	0	600	4501	117	Filming Expenses
6	144	0	4900	101	Suspense A/c
6	0	0	4900	201	Suspense A/c
6	0	300	4902	106	Bad Debt
6	2,263	0	9002	901	EMR Crypt Ancient Monument
6	6,000	0	9006	901	EMR Signage
6	899	0	9012	901	EMR Tree Planting
6	726	0	9020	901	EMR Greenkeepers Shed
6	0	4,600	9029	901	EMR Seafront Projects (SCP)
6	Total other payments	1,517,434	1,133,102	Total expenditure or payments as recorded in the cashbook minus employment costs (Line 4) and loan / interest expenditure / payments (Line 5)	
7	Balances carried forwrd	177,660	657,099	Total balances and reserves at the end of the year. [Must equal (1+2+3)-(4+5+6)]	
8	146,727	190,752	201	0	Current/Deposit Account
8	183	109	203	0	The View Petty Cash

Working details for ANNUAL RETURN - Year ended 31 March 2019

	<u>Last Year £</u>	<u>This Year £</u>	<u>Code and Centre</u>		<u>Code Description</u>
8	134,087	0	210	0	Treasury Deposit
8	171	102	220	0	Petty Cash
8	0	625,000	221	0	CCLA-Public Sector Deposit
8	70	70	225	0	Golf Proshop Float
8	200	200	226	0	The View Till 1 Float
8	200	200	227	0	The View till 2 Float
8	500	500	228	0	The View Safe Float
8	Total Cash & Investments	282,137	816,933		The sum of all current and deposit bank accounts, cash holdings and investments held as at 31 March
9	10,737,476	10,673,316	9	0	Total Fixed Assets
9	Total Fixed Assets	10,737,476	10,673,316		The recorded current book value at 31 March of all tangible fixed assets as recorded in the asset register
10	1,653,365	1,594,395	10	0	Total Borrowings
10	Total Borrowings	1,653,365	1,594,395		The outstanding capital balances as at 31 March of all loans from third parties (usually PWLB)

Annual Internal Audit Report 2018/19

SEAFORD TOWN COUNCIL

This authority's internal auditor, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls to be in operation during the financial year ended 31 March 2019.

The internal audit for 2018/19 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Agreed? Please choose one of the following		
	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
H. Asset and investments registers were complete and accurate and properly maintained.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
I. Periodic and year-end bank account reconciliations were properly carried out.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
K. IF the authority certified itself as exempt from a limited assurance review in 2017/18, it met the exemption criteria and correctly declared itself exempt. ("Not Covered" should only be ticked where the authority had a limited assurance review of its 2017/18 AGAR)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
L. During summer 2018 this authority has correctly provided the proper opportunity for the exercise of public rights in accordance with the requirements of the Accounts and Audit Regulations.	<input type="checkbox"/>	<input type="checkbox"/>	Not applicable <input checked="" type="checkbox"/>
M. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	<input type="checkbox"/>	<input type="checkbox"/>	Not applicable <input checked="" type="checkbox"/>

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

Date(s) internal audit undertaken

06/12/18 07/05/19

Name of person who carried out the internal audit

MARK MULBERRY BA(Hons) FCCA CTA

Signature of person who carried out the internal audit

M. Mulberry

Date

07/05/2019

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

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

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
Community Services							
105 Salts Recreation Ground							
1011 Income Filming	0	267	0	(267)			0.0%
1050 Income Rent	2,602	1,678	2,450	772			68.5%
1051 Income Insurance Recharge	819	1,404	845	(559)			166.2%
1053 Income Grants	620	845	0	(845)			0.0%
1055 Income Memorial Bench	1,100	1,305	0	(1,305)			0.0%
1058 Income Water Recharge	1,257	1,432	1,000	(432)			143.2%
1066 Income Concession	16,900	17,745	16,900	(845)			105.0%
1073 Sports Pitch Hire & Green Fees	4,267	3,192	8,500	5,308			37.6%
1076 Income Insurance Claim	2,167	0	0	0			0.0%
Salts Recreation Ground :- Income	29,731	27,868	29,695	1,827			93.8%
4052 Water & Sewerage	4,844	10,183	2,000	(8,183)	(8,183)		509.2%
4055 Electricity	253	61	250	189	189		24.6%
4115 Insurance	2,197	2,621	2,263	(358)	(358)		115.8%
4154 Land Registry Fees	6	0	0	0	0		0.0%
4250 Public Seating	615	655	0	(655)	(655)		0.0%
4251 Dog Bin Emptying	1,875	1,875	2,000	125	125		93.7%
4252 Litter & Dog Bin Pch & Maint	702	546	800	254	254		68.3%
4260 Grounds Maintenance Contract	69,246	69,759	70,176	417	417		99.4%
4261 Grounds Maint non contract	740	7,942	6,000	(1,942)	(1,942)		132.4%
4272 Equipment Purchase	50	0	0	0	0		0.0%
4275 Building Maintenance	7,967	2,951	5,000	2,049	2,049		59.0%
Salts Recreation Ground :- Indirect Expenditure	88,495	96,594	88,489	(8,105)	0	(8,105)	109.2%
Net Income over Expenditure	(58,764)	(68,726)	(58,794)	9,932			
6001 less Transfer to EMR	0	845					
Movement to/(from) Gen Reserve	(58,764)	(69,570)					
106 Crouch Recreation Ground							
1050 Income Rent	1,568	1,713	1,625	(88)			105.4%
1051 Income Insurance Recharge	514	503	530	27			95.0%
1054 Income Other	630	0	0	0			0.0%
1055 Income Memorial Bench	0	1,285	0	(1,285)			0.0%
1057 Income Electricity Recharge	416	0	0	0			0.0%
1058 Income Water Recharge	40	1,547	0	(1,547)			0.0%
1073 Sports Pitch Hire & Green Fees	9,220	9,275	9,250	(25)			100.3%
1092 Income Grnds Maint Non Contrat	300	0	0	0			0.0%
Crouch Recreation Ground :- Income	12,688	14,323	11,405	(2,918)			125.6%

17:20

Detailed Income & Expenditure by Budget Heading 31/03/2019

Month No: 12

Committee Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
4052 Water & Sewerage	3,097	4,385	1,000	(3,385)		(3,385)	438.5%
4055 Electricity	451	(235)	0	235		235	0.0%
4115 Insurance	974	950	1,003	53		53	94.7%
4155 Professional Fees	625	0	0	0		0	0.0%
4250 Public Seating	0	519	0	(519)		(519)	0.0%
4251 Dog Bin Emptying	1,339	1,339	1,400	61		61	95.7%
4260 Grounds Maintenance Contract	42,544	42,908	44,064	1,156		1,156	97.4%
4261 Grounds Maint non contract	5,933	976	6,000	5,024		5,024	16.3%
4275 Building Maintenance	2,187	1,815	3,000	1,185		1,185	60.5%
4902 Bad Debt	0	300	0	(300)		(300)	0.0%
Crouch Recreation Ground :- Indirect Expenditure	57,150	52,957	56,467	3,510	0	3,510	93.8%
Movement to/(from) Gen Reserve	(44,462)	(38,634)					
107 Martello Fields							
1011 Income Filming	800	0	0	0			0.0%
1050 Income Rent	10,729	6,822	12,000	5,178			56.9%
Martello Fields :- Income	11,529	6,822	12,000	5,178			56.8%
4251 Dog Bin Emptying	1,071	1,071	1,100	29		29	97.4%
4260 Grounds Maintenance Contract	15,617	15,775	16,320	545		545	96.7%
4261 Grounds Maint non contract	2,976	1,120	4,000	2,880		2,880	28.0%
Martello Fields :- Indirect Expenditure	19,665	17,966	21,420	3,454	0	3,454	83.9%
Movement to/(from) Gen Reserve	(8,136)	(11,144)					
108 Other Open Spaces							
1050 Income Rent	90	110	0	(110)			0.0%
1055 Income Memorial Bench	0	1,475	0	(1,475)			0.0%
1066 Income Concession	375	0	0	0			0.0%
1072 Income Tree Wardens	510	3,236	0	(3,236)			0.0%
1092 Income Grnds Maint Non Contrat	6,303	320	0	(320)			0.0%
1100 Income Advertising	0	43	0	(43)			0.0%
Other Open Spaces :- Income	7,278	5,183	0	(5,183)			
4052 Water & Sewerage	202	560	100	(460)		(460)	559.7%
4154 Land Registry Fees	130	21	100	79		79	21.0%
4250 Public Seating	110	489	0	(489)		(489)	0.0%
4251 Dog Bin Emptying	2,143	2,143	2,200	57		57	97.4%
4260 Grounds Maintenance Contract	29,873	30,175	31,008	833		833	97.3%
4261 Grounds Maint non contract	13,425	10,347	5,000	(5,347)		(5,347)	206.9%
4262 Tree Warden Expenses	1,548	3,358	2,000	(1,358)		(1,358)	167.9%

17:20

Detailed Income & Expenditure by Budget Heading 31/03/2019

Month No: 12

Committee Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
4275 Building Maintenance	0	694	0	(694)		(694)	0.0%
Other Open Spaces :- Indirect Expenditure	47,431	47,786	40,408	(7,378)	0	(7,378)	118.3%
Net Income over Expenditure	(40,152)	(42,603)	(40,408)	2,195			
6001 less Transfer to EMR	0	796					
Movement to/(from) Gen Reserve	(40,152)	(43,399)					
113 Crypt							
1050 Income Rent	5,570	0	0	0			0.0%
1051 Income Insurance Recharge	0	332	449	117			74.0%
1054 Income Other	70	0	0	0			0.0%
1058 Income Water Recharge	0	29	0	(29)			0.0%
1093 Income Rate Refund	0	3,739	0	(3,739)			0.0%
Crypt :- Income	5,640	4,100	449	(3,651)			913.2%
4051 Rates	5,756	2,478	0	(2,478)		(2,478)	0.0%
4052 Water & Sewerage	33	29	0	(29)		(29)	0.0%
4055 Electricity	649	0	0	0		0	0.0%
4056 Gas	292	0	0	0		0	0.0%
4115 Insurance	435	332	449	117		117	74.0%
4154 Land Registry Fees	3	0	0	0		0	0.0%
4155 Professional Fees	873	0	0	0		0	0.0%
4201 Cleaning & Hygiene	326	0	0	0		0	0.0%
4275 Building Maintenance	1,790	348	1,000	653		653	34.8%
Crypt :- Indirect Expenditure	10,156	3,186	1,449	(1,737)	0	(1,737)	219.9%
Movement to/(from) Gen Reserve	(4,516)	914					
114 South Street							
4275 Building Maintenance	804	0	0	0		0	0.0%
South Street :- Indirect Expenditure	804	0	0	0	0	0	
Movement to/(from) Gen Reserve	(804)	0					
115 Martello Tower							
4115 Insurance	1,480	1,496	1,525	29		29	98.1%
4154 Land Registry Fees	6	0	0	0		0	0.0%
4275 Building Maintenance	0	0	5,000	5,000		5,000	0.0%
Martello Tower :- Indirect Expenditure	1,486	1,496	6,525	5,029	0	5,029	22.9%
Movement to/(from) Gen Reserve	(1,486)	(1,496)					

Detailed Income & Expenditure by Budget Heading 31/03/2019

Month No: 12

Committee Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
116 Seaford Head Estate							
1011 Income Filming	23,475	67,310	10,000	(57,310)			673.1%
1050 Income Rent	10,000	10,000	10,000	0			100.0%
1053 Income Grants	3,250	3,250	3,250	0			100.0%
1055 Income Memorial Bench	4,250	4,285	0	(4,285)			0.0%
1066 Income Concession	2,173	885	3,000	2,115			29.5%
1091 Income Building Maintenance	733	0	0	0			0.0%
1092 Income Grnds Maint Non Contrat	0	150	0	(150)			0.0%
1200 Income Nature Reserve	174	792	0	(792)			0.0%
Seaford Head Estate :- Income	44,055	86,672	26,250	(60,422)			330.2%
4110 Advertising & Publicity	0	2,185	0	(2,185)		(2,185)	0.0%
4115 Insurance	828	802	853	51		51	94.0%
4154 Land Registry Fees	3	0	0	0		0	0.0%
4155 Professional Fees	609	0	0	0		0	0.0%
4199 Other Expenditure	728	40	1,219	1,179		1,179	3.3%
4250 Public Seating	4,712	3,039	0	(3,039)		(3,039)	0.0%
4251 Dog Bin Emptying	1,071	1,071	1,100	29		29	97.4%
4260 Grounds Maintenance Contract	1,839	1,857	1,632	(225)		(225)	113.8%
4261 Grounds Maint non contract	1,431	5,117	2,000	(3,117)		(3,117)	255.9%
4275 Building Maintenance	4,762	648	5,000	4,352		4,352	13.0%
4500 Nature Reserve Expenses	12,228	15,326	14,500	(826)		(826)	105.7%
4501 Filming Expenses	4,175	13,852	2,000	(11,852)		(11,852)	692.6%
Seaford Head Estate :- Indirect Expenditure	32,386	43,938	28,304	(15,634)	0	(15,634)	155.2%
Movement to/(from) Gen Reserve	11,669	42,734					
117 Seafont							
1011 Income Filming	300	7,388	0	(7,388)			0.0%
1053 Income Grants	4,600	0	0	0			0.0%
1055 Income Memorial Bench	715	0	0	0			0.0%
1057 Income Electricity Recharge	3,021	2,830	2,000	(830)			141.5%
1058 Income Water Recharge	136	161	110	(51)			145.9%
1066 Income Concession	49,746	53,510	46,000	(7,510)			116.3%
1078 Income Entertainment Area	1,660	1,600	0	(1,600)			0.0%
1082 Income The Shoal	79,780	19,745	5,000	(14,745)			394.9%
1084 Income Promenade	120	166	0	(166)			0.0%
1100 Income Advertising	0	17	0	(17)			0.0%
Seafont :- Income	140,077	85,416	53,110	(32,306)			160.8%
4052 Water & Sewerage	164	212	200	(12)		(12)	106.1%
4055 Electricity	2,744	3,431	2,000	(1,431)		(1,431)	171.5%

17:20 Detailed Income & Expenditure by Budget Heading 31/03/2019

Month No: 12 Committee Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
4115 Insurance	615	705	660	(45)		(45)	106.8%
4154 Land Registry Fees	24	9	0	(9)		(9)	0.0%
4201 Cleaning & Hygiene	12	0	0	0		0	0.0%
4250 Public Seating	3,254	193	0	(193)		(193)	0.0%
4253 Shelters	1,708	1,580	2,000	420		420	79.0%
4254 Martello Entertainments Area	4,870	0	0	0		0	0.0%
4255 The Shoal Expenditure	39,310	24,682	15,000	(9,682)		(9,682)	164.5%
4261 Grounds Maint non contract	741	4,736	2,000	(2,736)		(2,736)	236.8%
4270 Vehicles & Equipment Maint	0	133	0	(133)		(133)	0.0%
4275 Building Maintenance	7,834	2,570	5,000	2,430		2,430	51.4%
4501 Filming Expenses	0	600	0	(600)		(600)	0.0%
Seafront :- Indirect Expenditure	61,277	38,850	26,860	(11,990)	0	(11,990)	144.6%
Movement to/(from) Gen Reserve	78,801	46,566					
118 Beach Huts							
1010 Asset Sale	0	0	0	0			0.0%
1054 Income Other	46	542	0	(542)			0.0%
1060 Beach Huts Site Licence	16,332	20,521	20,271	(250)			101.2%
1061 Beach Hut Annual Rent	8,870	10,963	10,963	(0)			100.0%
1091 Income Building Maintenance	30	0	0	0			0.0%
1093 Income Rate Refund	67	5,592	0	(5,592)			0.0%
1094 Income Seasonal Beach Huts	0	25	0	(25)			0.0%
Beach Huts :- Income	25,345	37,643	31,234	(6,409)			120.6%
4051 Rates	5,213	6,551	7,335	784		784	89.3%
4110 Advertising & Publicity	40	805	0	(805)		(805)	0.0%
4115 Insurance	695	1,531	1,140	(391)		(391)	134.3%
4154 Land Registry Fees	3	0	0	0		0	0.0%
4199 Other Expenditure	238	0	0	0		0	0.0%
4258 Seasonal Beach Hut Revenue Exp	0	2,135	0	(2,135)		(2,135)	0.0%
4275 Building Maintenance	695	824	1,000	176		176	82.4%
Beach Huts :- Indirect Expenditure	6,883	11,846	9,475	(2,371)	0	(2,371)	125.0%
Movement to/(from) Gen Reserve	18,461	25,797					
119 Old Town Hall							
1050 Income Rent	1,275	1,275	1,275	0			100.0%
1051 Income Insurance Recharge	186	180	192	12			93.8%
Old Town Hall :- Income	1,461	1,455	1,467	12			99.2%
4115 Insurance	186	180	192	12		12	93.8%

Detailed Income & Expenditure by Budget Heading 31/03/2019

Month No: 12

Committee Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
4154 Land Registry Fees	12	0	0	0		0	0.0%
4155 Professional Fees	1,000	0	0	0		0	0.0%
4275 Building Maintenance	2,119	60	2,000	1,940		1,940	3.0%
Old Town Hall :- Indirect Expenditure	<u>3,317</u>	<u>240</u>	<u>2,192</u>	<u>1,952</u>	<u>0</u>	<u>1,952</u>	<u>11.0%</u>
Movement to/(from) Gen Reserve	<u>(1,856)</u>	<u>1,215</u>					
121 Seaford in Bloom							
1054 Income Other	218	35	210	175			16.5%
Seaford in Bloom :- Income	<u>218</u>	<u>35</u>	<u>210</u>	<u>175</u>			<u>16.5%</u>
4402 Seaford in Bloom	8,690	8,854	10,000	1,146		1,146	88.5%
Seaford in Bloom :- Indirect Expenditure	<u>8,690</u>	<u>8,854</u>	<u>10,000</u>	<u>1,146</u>	<u>0</u>	<u>1,146</u>	<u>88.5%</u>
Movement to/(from) Gen Reserve	<u>(8,472)</u>	<u>(8,819)</u>					
125 Allotments							
1050 Income Rent	892	922	892	(30)			103.3%
Allotments :- Income	<u>892</u>	<u>922</u>	<u>892</u>	<u>(30)</u>			<u>103.3%</u>
Movement to/(from) Gen Reserve	<u>892</u>	<u>922</u>					
130 Other Recreation							
4410 Swimming Pool	8,180	0	10,000	10,000		10,000	0.0%
Other Recreation :- Indirect Expenditure	<u>8,180</u>	<u>0</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>	<u>10,000</u>	<u>0.0%</u>
Movement to/(from) Gen Reserve	<u>(8,180)</u>	<u>0</u>					
134 CCTV							
4055 Electricity	2,115	2,472	2,200	(272)		(272)	112.4%
4115 Insurance	343	324	354	30		30	91.6%
4276 CCTV	7,270	10,830	9,012	(1,818)		(1,818)	120.2%
CCTV :- Indirect Expenditure	<u>9,727</u>	<u>13,627</u>	<u>11,566</u>	<u>(2,061)</u>	<u>0</u>	<u>(2,061)</u>	<u>117.8%</u>
Movement to/(from) Gen Reserve	<u>(9,727)</u>	<u>(13,627)</u>					
135 Community Service Other							
1053 Income Grants	0	1,800	0	(1,800)			0.0%
1054 Income Other	41	0	0	0			0.0%
1070 Armed Forces Day Income	1,709	2,055	2,500	445			82.2%
1075 Income Christmas Event	3,838	7,173	5,000	(2,173)			143.5%
1083 Income Street Market	1,359	0	0	0			0.0%
1085 Events Income	0	165	0	(165)			0.0%
Community Service Other :- Income	<u>6,947</u>	<u>11,193</u>	<u>7,500</u>	<u>(3,693)</u>			<u>149.2%</u>

17:20

Detailed Income & Expenditure by Budget Heading 31/03/2019

Month No: 12

Committee Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
4110 Advertising & Publicity	0	2,015	200	(1,815)		(1,815)	1007.5%
4115 Insurance	53	50	55	5		5	90.8%
4195 Events Expenditure	5,266	1,029	1,000	(29)		(29)	102.9%
4256 Street Market Expenditure	1,993	0	0	0		0	0.0%
4273 Christmas Lights	9,690	10,648	15,000	4,352		4,352	71.0%
4281 Christmas Event Expenses	9,504	6,659	5,000	(1,659)		(1,659)	133.2%
4282 Armed Forces Day Expenditure	2,457	1,990	2,500	510		510	79.6%
Community Service Other :- Indirect Expenditure	<u>28,963</u>	<u>22,391</u>	<u>23,755</u>	<u>1,364</u>	<u>0</u>	<u>1,364</u>	<u>94.3%</u>
Movement to/(from) Gen Reserve	<u>(22,016)</u>	<u>(11,198)</u>					
225 Projects Pool							
1014 CIL & S106 Receipts	11,005	190,541	10,000	(180,541)			1905.4%
1016 Beach Hut Sales	281,250	135,583	400,000	264,417			33.9%
1017 Land Sales	170,000	0	142,000	142,000			0.0%
1053 Income Grants	0	22,480	0	(22,480)			0.0%
1054 Income Other	0	1,000	0	(1,000)			0.0%
1081 Young Mayor Income	0	4,841	0	(4,841)			0.0%
Projects Pool :- Income	<u>462,255</u>	<u>354,445</u>	<u>552,000</u>	<u>197,555</u>			<u>64.2%</u>
4155 Professional Fees	10,372	1,200	0	(1,200)		(1,200)	0.0%
4257 Seafront Improvement Plan	0	6,823	0	(6,823)		(6,823)	0.0%
4274 Projects Expenditure	22,441	17,382	30,000	12,618		12,618	57.9%
4415 Asset Sale Costs	6,209	1,795	12,000	10,205		10,205	15.0%
4420 Beach Hut Capital Expenditure	409,664	13,309	250,000	236,691		236,691	5.3%
4421 Martello Toilets Capital Costs	4	2,000	280,000	278,000		278,000	0.7%
4422 Skate Park in Salts	10	147	0	(147)		(147)	0.0%
Projects Pool :- Indirect Expenditure	<u>448,700</u>	<u>42,656</u>	<u>572,000</u>	<u>529,344</u>	<u>0</u>	<u>529,344</u>	<u>7.5%</u>
Net Income over Expenditure	<u>13,555</u>	<u>311,788</u>	<u>(20,000)</u>	<u>(331,788)</u>			
6000 plus Transfer from EMR	0	4,297					
6001 less Transfer to EMR	0	1,930					
Movement to/(from) Gen Reserve	<u>13,555</u>	<u>314,155</u>					
301 Planning & Highways							
4199 Other Expenditure	10	0	0	0		0	0.0%
4263 Bus Shelter Maintenance/Clean	380	745	1,000	255		255	74.5%
Planning & Highways :- Indirect Expenditure	<u>390</u>	<u>745</u>	<u>1,000</u>	<u>255</u>	<u>0</u>	<u>255</u>	<u>74.5%</u>
Movement to/(from) Gen Reserve	<u>(390)</u>	<u>(745)</u>					
Community Services :- Income	<u>748,116</u>	<u>636,076</u>	<u>726,212</u>	<u>90,136</u>			<u>87.6%</u>
Expenditure	<u>833,700</u>	<u>403,131</u>	<u>909,910</u>	<u>506,779</u>	<u>0</u>	<u>506,779</u>	<u>44.3%</u>
Net Income over Expenditure	<u>(85,584)</u>	<u>232,945</u>	<u>(183,698)</u>	<u>(416,643)</u>			
plus Transfer from EMR	0	4,297					
less Transfer to EMR	0	3,571					

Detailed Income & Expenditure by Budget Heading 31/03/2019

Month No: 12

Committee Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
Movement to/(from) Gen Reserve	(85,584)	233,671					
Finance & General Purposes							
201 Administration							
1013 Income Bank Charges	0	12	0	(12)			0.0%
1020 Income Training	200	0	0	0			0.0%
1049 Income Postage Recharge	0	6	0	(6)			0.0%
1053 Income Grants	6,000	0	0	0			0.0%
1054 Income Other	112	100	0	(100)			0.0%
1059 Income Photocopying	79	81	0	(81)			0.0%
1062 Income Telephone Recharge	905	749	873	124			85.8%
1190 Interest Received	66	1,134	0	(1,134)			0.0%
1201 Insurance Refund	0	671	0	(671)			0.0%
Administration :- Income	7,361	2,753	873	(1,880)			315.3%
4000 Salaries & Wages	207,072	280,455	237,964	(42,491)	(42,491)		117.9%
4001 Employers NI	17,104	25,681	19,514	(6,167)	(6,167)		131.6%
4002 Employers Superannuation	32,281	52,901	43,145	(9,756)	(9,756)		122.6%
4003 Sub-contracted Staff	5,991	7,651	8,000	349	349		95.6%
4004 Staff Welfare Costs	828	966	822	(144)	(144)		117.5%
4009 Recruitment Costs	205	1,555	1,000	(555)	(555)		155.5%
4010 Staff Training	3,390	5,742	2,000	(3,742)	(3,742)		287.1%
4011 Staff Protective Clothing	0	101	0	(101)	(101)		0.0%
4012 Staff Expenses	402	796	300	(496)	(496)		265.3%
4015 Office Refreshments	495	489	500	11	11		97.8%
4100 Telecommunications	3,522	3,633	3,265	(368)	(368)		111.3%
4105 Postage	486	496	1,388	892	892		35.7%
4106 Stationery	1,737	1,242	1,875	633	633		66.2%
4107 Photocopier	2,306	1,638	2,222	584	584		73.7%
4108 Recycling & Shredding	0	120	0	(120)	(120)		0.0%
4110 Advertising & Publicity	3,462	3,149	3,900	752	752		80.7%
4111 Office Equipment New	4,295	3,419	1,500	(1,919)	(1,919)		227.9%
4112 Subscriptions	4,270	4,126	4,310	184	184		95.7%
4113 Software Support	8,059	10,037	7,800	(2,237)	(2,237)		128.7%
4114 Licence Fee	35	35	35	0	0		100.0%
4115 Insurance	3,829	1,950	3,944	1,994	1,994		49.5%
4116 Web Site	360	420	380	(40)	(40)		110.5%
4154 Land Registry Fees	18	12	0	(12)	(12)		0.0%
4155 Professional Fees	7,304	3,244	3,000	(244)	(244)		108.1%
4156 Bank Charges	919	1,347	1,000	(347)	(347)		134.7%

17:20

Detailed Income & Expenditure by Budget Heading 31/03/2019

Month No: 12

Committee Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
4157 Audit Fees	2,090	3,123	3,700	577		577	84.4%
4182 Catering & Hospitality	94	39	100	61		61	39.1%
4199 Other Expenditure	243	76	120	44		44	63.0%
4270 Vehicles & Equipment Maint	0	210	0	(210)		(210)	0.0%
4413 Neighbourhood Plan	11,591	11,722	6,675	(5,047)		(5,047)	175.6%
4414 N Plan Disbursement Budget	1,497	54	1,000	946		946	5.4%
4900 Suspense A/c	(0)	0	0	0		0	0.0%
Administration :- Indirect Expenditure	323,885	426,425	359,459	(66,966)	0	(66,966)	118.6%
Movement to/(from) Gen Reserve	(316,524)	(423,673)					
205 Premises - Church Street							
1050 Income Rent	5,960	13,916	5,813	(8,103)			239.4%
1093 Income Rate Refund	5,443	0	0	0			0.0%
Premises - Church Street :- Income	11,403	13,916	5,813	(8,103)			239.4%
4050 Rent payable	17,565	20,927	23,300	2,373		2,373	89.8%
4051 Rates	8,227	7,966	8,003	37		37	99.5%
4059 Church Street Service Charges	37,000	34,548	37,250	2,702		2,702	92.7%
4155 Professional Fees	1,347	0	0	0		0	0.0%
4199 Other Expenditure	2	5	0	(5)		(5)	0.0%
4270 Vehicles & Equipment Maint	644	638	550	(88)		(88)	116.0%
4275 Building Maintenance	418	116	500	384		384	23.3%
4301 Public Works Loan Payment	18,089	0	0	0		0	0.0%
Premises - Church Street :- Indirect Expenditure	83,292	64,199	69,603	5,404	0	5,404	92.2%
Movement to/(from) Gen Reserve	(71,888)	(50,283)					
206 Premises - Hurdis House							
1050 Income Rent	15,825	22,313	21,630	(683)			103.2%
1051 Income Insurance Recharge	0	373	0	(373)			0.0%
Premises - Hurdis House :- Income	15,825	22,686	21,630	(1,056)			104.9%
4115 Insurance	399	386	410	24		24	94.1%
4155 Professional Fees	673	0	0	0		0	0.0%
4275 Building Maintenance	11,032	0	0	0		0	0.0%
4301 Public Works Loan Payment	15,002	15,002	15,002	(0)		(0)	100.0%
Premises - Hurdis House :- Indirect Expenditure	27,106	15,388	15,412	24	0	24	99.8%
Movement to/(from) Gen Reserve	(11,281)	7,298					

Detailed Income & Expenditure by Budget Heading 31/03/2019

Month No: 12

Committee Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
210 Civic Expenses							
1030 Income Defibrillators	6,149	0	0	0			0.0%
1075 Income Christmas Event	(600)	0	0	0			0.0%
1081 Young Mayor Income	0	100	0	(100)			0.0%
Civic Expenses :- Income	5,549	100	0	(100)			
4013 Members Expenses	75	82	100	18		18	81.6%
4014 Member Training	195	225	1,000	775		775	22.5%
4106 Stationery	487	274	500	226		226	54.7%
4110 Advertising & Publicity	0	0	50	50		50	0.0%
4113 Software Support	0	5,361	0	(5,361)		(5,361)	0.0%
4115 Insurance	201	190	207	17		17	91.8%
4180 Room Hire	0	0	120	120		120	0.0%
4181 Civic - Mayors Allowance	634	684	1,500	816		816	45.6%
4182 Catering & Hospitality	233	99	500	401		401	19.8%
4183 Civic - Awards	168	(42)	500	542		542	(8.4%)
4184 Civic - other	465	0	200	200		200	0.0%
4188 Town Crier Expenses	70	70	125	55		55	56.0%
4189 Young Mayor	200	332	600	268		268	55.3%
4190 Election Costs	5,826	5,108	10,000	4,892		4,892	51.1%
4265 Defibrillator Costs	5,844	0	0	0		0	0.0%
Civic Expenses :- Indirect Expenditure	14,397	12,381	15,402	3,021	0	3,021	80.4%
Movement to/(from) Gen Reserve	(8,848)	(12,281)					
215 Grants							
4401 Grants	22,875	23,000	23,000	0		0	100.0%
Grants :- Indirect Expenditure	22,875	23,000	23,000	0	0	0	100.0%
Movement to/(from) Gen Reserve	(22,875)	(23,000)					
Finance & General Purposes :- Income	40,139	39,455	28,316	(11,139)			139.3%
Expenditure	471,555	541,394	482,876	(58,518)	0	(58,518)	112.1%
Movement to/(from) Gen Reserve	(431,416)	(501,939)					

Golf Course and The View

101 Golf Course							
1000 Golf Course Season Ticket	144,428	147,049	150,000	2,951			98.0%
1001 Golf Course Green Fees M-F	64,316	77,269	71,500	(5,769)			108.1%
1002 Golf Course Green Fees w/eb/h	49,327	51,834	56,000	4,167			92.6%
1003 Golf Course Specials	50,787	54,103	52,000	(2,103)			104.0%

17:20

Detailed Income & Expenditure by Budget Heading 31/03/2019

Month No: 12

Committee Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
1004 Golf Course Locker	1,476	1,501	1,500	(1)			100.1%
1005 Golf Course Credit Card Charge	79	0	60	60			0.0%
1007 Golf Course Air Traffic	7,500	7,500	7,500	0			100.0%
1011 Income Filming	165	1,700	0	(1,700)			0.0%
1050 Income Rent	85	85	0	(85)			0.0%
1054 Income Other	833	1,125	0	(1,125)			0.0%
1055 Income Memorial Bench	1,108	1,500	0	(1,500)			0.0%
1100 Income Advertising	200	0	0	0			0.0%
1311 Buggy Hire	14,771	18,735	16,000	(2,735)			117.1%
1317 Income VAT Refund	0	125,131	0	(125,131)			0.0%
Golf Course :- Income	335,074	487,531	354,560	(132,971)			137.5%
4000 Salaries & Wages	82,279	86,785	87,871	1,086	1,086	1,086	98.8%
4001 Employers NI	6,850	7,423	7,620	197	197	197	97.4%
4002 Employers Superannuation	9,561	9,841	9,553	(288)	(288)	(288)	103.0%
4004 Staff Welfare Costs	336	329	346	17	17	17	95.1%
4009 Recruitment Costs	0	609	0	(609)	(609)	(609)	0.0%
4010 Staff Training	1,199	1,839	1,500	(339)	(339)	(339)	122.6%
4011 Staff Protective Clothing	962	955	1,000	45	45	45	95.5%
4015 Office Refreshments	306	308	315	7	7	7	97.8%
4041 Golf Professional Retainer	42,326	44,886	42,749	(2,137)	(2,137)	(2,137)	105.0%
4045 Golf Course Player Costs	468	420	0	(420)	(420)	(420)	0.0%
4046 Golf Club Membership Fees	15,318	15,208	16,000	793	793	793	95.0%
4051 Rates	19,394	19,961	19,976	15	15	15	99.9%
4052 Water & Sewerage	3,674	8,013	4,500	(3,513)	(3,513)	(3,513)	178.1%
4055 Electricity	2,680	2,509	2,850	341	341	341	88.0%
4056 Gas	483	273	650	377	377	377	42.0%
4060 Refuse	375	250	400	150	150	150	62.4%
4100 Telecommunications	295	246	235	(11)	(11)	(11)	104.5%
4105 Postage	145	45	100	55	55	55	45.2%
4106 Stationery	264	519	450	(69)	(69)	(69)	115.4%
4110 Advertising & Publicity	4,103	3,955	4,000	45	45	45	98.9%
4112 Subscriptions	396	432	500	68	68	68	86.4%
4113 Software Support	1,001	1,059	1,030	(29)	(29)	(29)	102.9%
4114 Licence Fee	75	75	75	0	0	0	100.0%
4115 Insurance	5,303	7,083	7,200	117	117	117	98.4%
4116 Web Site	60	0	60	60	60	60	0.0%
4154 Land Registry Fees	3	0	0	0	0	0	0.0%
4155 Professional Fees	150	0	0	0	0	0	0.0%
4156 Bank Charges	2,271	3,610	2,000	(1,610)	(1,610)	(1,610)	180.5%
4250 Public Seating	42	0	0	0	0	0	0.0%

Detailed Income & Expenditure by Budget Heading 31/03/2019

Month No: 12

Committee Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
4251 Dog Bin Emptying	1,071	1,071	1,100	29		29	97.4%
4261 Grounds Maint non contract	27,521	30,322	29,950	(372)		(372)	101.2%
4270 Vehicles & Equipment Maint	20,103	16,888	16,500	(388)		(388)	102.4%
4271 Vehicle & Equipment Lease	0	16,897	17,212	315		315	98.2%
4272 Equipment Purchase	0	750	500	(250)		(250)	150.0%
4275 Building Maintenance	4,502	981	750	(231)		(231)	130.8%
4279 Fire & Security	0	449	0	(449)		(449)	0.0%
4308 Rent - Shop, Locker & Chng Rms	50,000	50,000	50,000	(0)		(0)	100.0%
4309 Buggy Lease & Maintenance	6,133	6,590	5,276	(1,314)		(1,314)	124.9%
4501 Filming Expenses	0	200	0	(200)		(200)	0.0%
4900 Suspense A/c	144	0	0	0		0	0.0%
Golf Course :- Indirect Expenditure	309,792	340,780	332,268	(8,512)	0	(8,512)	102.6%
Net Income over Expenditure	25,282	146,751	22,292	(124,459)			
6000 plus Transfer from EMR	0	2,245					
Movement to/(from) Gen Reserve	25,282	148,996					
102 Capital Costs-Golf & The View							
4266 Borehole & Related Expenditure	0	2,245	0	(2,245)		(2,245)	0.0%
4267 Spike Bar Costs	0	930	0	(930)		(930)	0.0%
4275 Building Maintenance	0	26,520	0	(26,520)		(26,520)	0.0%
4450 Written Off Costs	25,000	0	0	0		0	0.0%
Capital Costs-Golf & The View :- Indirect Expenditure	25,000	29,696	0	(29,696)	0	(29,696)	
6001 less Transfer to EMR	0	(930)					
Movement to/(from) Gen Reserve	(25,000)	(28,766)					
103 The View							
1050 Income Rent	750	1,250	1,000	(250)			125.0%
1054 Income Other	275	0	0	0			0.0%
1305 Income Hire Pro-Shop & Chg Rms	50,000	50,000	50,000	(0)			100.0%
1306 Income Golf Club Room Hires	8,834	2,977	4,500	1,523			66.2%
1307 Income Bar Sales	171,446	201,135	200,000	(1,135)			100.6%
1308 Income Food Sales	160,795	192,121	210,000	17,879			91.5%
1310 Income - Society Food	29,942	29,323	34,000	4,677			86.2%
1312 Function Food Sales	44,891	73,124	40,000	(33,124)			182.8%
1313 Function Bar Sales	6,492	5,565	0	(5,565)			0.0%
1315 Income Linen Charge	260	16	0	(16)			0.0%
1316 Events Income - The View	313	30	0	(30)			0.0%
The View :- Income	473,998	555,541	539,500	(16,041)			103.0%

17:20

Detailed Income & Expenditure by Budget Heading 31/03/2019

Month No: 12

Committee Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
4000 Salaries & Wages	199,572	225,012	200,450	(24,562)		(24,562)	112.3%
4001 Employers NI	12,800	14,940	12,444	(2,496)		(2,496)	120.1%
4002 Employers Superannuation	13,756	13,885	14,280	395		395	97.2%
4003 Sub-contracted Staff	15,545	16,569	10,000	(6,569)		(6,569)	165.7%
4004 Staff Welfare Costs	238	301	519	218		218	58.0%
4009 Recruitment Costs	75	0	0	0		0	0.0%
4010 Staff Training	549	1,398	1,000	(398)		(398)	139.8%
4012 Staff Expenses	305	46	500	454		454	9.3%
4016 Staff Uniform	236	47	500	453		453	9.4%
4017 Timesheet & Rota Software	188	198	700	502		502	28.3%
4051 Rates	6,232	6,415	6,419	4		4	99.9%
4052 Water & Sewerage	3,895	6,388	3,625	(2,763)		(2,763)	176.2%
4055 Electricity	11,425	14,915	13,000	(1,915)		(1,915)	114.7%
4056 Gas	5,679	5,099	7,000	1,901		1,901	72.8%
4060 Refuse	3,482	4,050	4,500	450		450	90.0%
4100 Telecommunications	1,171	1,025	1,100	75		75	93.2%
4105 Postage	44	135	100	(35)		(35)	135.0%
4106 Stationery	1,208	945	1,000	55		55	94.5%
4107 Photocopier	0	4	0	(4)		(4)	0.0%
4110 Advertising & Publicity	5,892	4,938	7,000	2,062		2,062	70.5%
4112 Subscriptions	0	75	0	(75)		(75)	0.0%
4113 Software Support	615	1,362	800	(562)		(562)	170.3%
4114 Licence Fee	787	921	900	(21)		(21)	102.3%
4115 Insurance	3,469	3,695	3,830	135		135	96.5%
4116 Web Site	588	623	800	177		177	77.9%
4156 Bank Charges	2,323	3,769	2,700	(1,069)		(1,069)	139.6%
4182 Catering & Hospitality	13	0	0	0		0	0.0%
4196 Events Expenditure - The View	2,225	4,326	1,500	(2,826)		(2,826)	288.4%
4199 Other Expenditure	431	144	0	(144)		(144)	0.0%
4201 Cleaning & Hygiene	22,381	19,258	20,000	742		742	96.3%
4202 Linen Cleaning	2,721	3,587	2,500	(1,087)		(1,087)	143.5%
4261 Grounds Maint non contract	0	18	0	(18)		(18)	0.0%
4270 Vehicles & Equipment Maint	1,349	3,728	2,000	(1,728)		(1,728)	186.4%
4272 Equipment Purchase	1,906	934	3,000	2,066		2,066	31.1%
4275 Building Maintenance	3,654	8,710	3,000	(5,710)		(5,710)	290.3%
4276 CCTV	651	0	1,500	1,500		1,500	0.0%
4279 Fire & Security	1,770	1,280	1,350	70		70	94.8%
4301 Public Works Loan Payment	104,977	104,977	105,000	23		23	100.0%
4303 Food Expenditure	97,140	106,881	85,200	(21,681)		(21,681)	125.4%
4304 Bar Expenditure	50,145	59,362	57,600	(1,762)		(1,762)	103.1%
4305 Fire Extinguishers	80	0	250	250		250	0.0%

Detailed Income & Expenditure by Budget Heading 31/03/2019

Month No: 12

Committee Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
4306 Catering Utensils & Equip	1,821	2,709	600	(2,109)		(2,109)	451.6%
4307 Bar Utensils & Equip	356	87	600	513		513	14.5%
4311 Pest Control	671	819	750	(69)		(69)	109.3%
4313 Stock Take	1,970	2,340	2,200	(140)		(140)	106.4%
4314 Cost of Card Top Up Incentives	2,507	4,490	3,940	(550)		(550)	114.0%

The View :- Indirect Expenditure 586,840 650,404 584,157 (66,247) 0 (66,247) 111.3%

Movement to/(from) Gen Reserve (112,842) (94,863)

Golf Course and The View :- Income 809,073 1,043,072 894,060 (149,012) 116.7%

Expenditure 921,633 1,020,880 916,425 (104,455) 0 (104,455) 111.4%

Net Income over Expenditure (112,560) 22,193 (22,365) (44,558)

plus Transfer from EMR 0 2,245

less Transfer to EMR 0 (930)

Movement to/(from) Gen Reserve (112,560) 25,368

Precept801 Precept

1176 Precept 654,466 709,949 709,949 0 100.0%

1177 Council Tax Support Grant 25,368 20,891 20,891 0 100.0%

Precept :- Income 679,834 730,840 730,840 0 100.0%

Movement to/(from) Gen Reserve 679,834 730,840

Precept :- Income 679,834 730,840 730,840 0 100.0%

Expenditure 0 0 0 0 0 0 0.0%

Movement to/(from) Gen Reserve 679,834 730,840

Reserves901 Reserves

9002 EMR Crypt Ancient Monument 2,263 0 0 0 0 0.0%

9006 EMR Signage 6,000 0 0 0 0 0.0%

9012 EMR Tree Planting 899 0 0 0 0 0.0%

9020 EMR Greenkeepers Shed 726 0 0 0 0 0.0%

9029 EMR Seafront Projects (SCP) 0 4,600 0 (4,600) (4,600) 0.0%

Reserves :- Indirect Expenditure 9,888 4,600 0 (4,600) 0 (4,600)

6000 plus Transfer from EMR 0 3,600

Movement to/(from) Gen Reserve (9,888) (1,000)

Reserves :- Income 0 0 0 0 0.0%

Expenditure 9,888 4,600 0 (4,600) 0 (4,600) 0.0%

Net Income over Expenditure (9,888) (4,600) 0 4,600

plus Transfer from EMR 0 3,600

Detailed Income & Expenditure by Budget Heading 31/03/2019

Month No: 12

Committee Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
Movement to/(from) Gen Reserve	(9,888)	(1,000)					
Grand Totals:- Income	2,277,162	2,449,443	2,379,428	(70,015)			102.9%
Expenditure	2,236,775	1,970,004	2,309,211	339,207	0	339,207	85.3%
Net Income over Expenditure	40,386	479,439	70,217	(409,222)			
plus Transfer from EMR	0	10,142					
less Transfer to EMR	0	2,641					
Movement to/(from) Gen Reserve	40,386	486,940					

Actual Earmarked Reserves as at 31/03/2019

Seaford Town Council

A/C Code	Reserve Details	Opening At 01/04/2018	Transfers To Reserves from General Fund	Transfers to Other reserves	Used To Fund Expenditure	Actual Closing Balance 31/03/2019	Comments
320	EMR - Elections	£ -	£ 4,892	-	-	£ 4,892	Transferred balance of Election Budget at Year End
323	EMR - Crypt Professional Fees	£ 4,965	£ -	£ -	-	£ 4,965	
327	EMR - S106 Salts Skate Park	£ -	£ 199,881	£ -	£ 147	£ 199,734	Transferred expenditure at Year End
329	EMR - The Salts Landscaping	£ -	£ 845	£ -	£ -	£ 845	Transferred when monies received in March
334	EMR Seaford Head Nature Reserve	£ 539	£ -	£ -	-	£ 539	
340	EMR Equipment	£ 8,759	£ -	£ -	-	£ 8,759	
342	EMR Tree Planting	£ 10,288	£ 1,878	£ -	-	£ 12,166	Transferred all relevant income at year end.
345	EMR Memorial Bench Maintenance	£ 120	£ -	£ -	-	£ 120	
353	EMR External Officer Support	£ 2,504	£ -	£ -	-	£ 2,504	
355	EMR The Seaford App.	£ 1,206	£ -	£ -	-	£ 1,206	
358	EMR Community Projects	£ -	£ 4,080	£ -	-	£ 4,080	Allocated relevant income including Go Fund Me & Donations for the Beach Access, & Football CCTV
361	EMR - CIL Receipts	£ 11,005	£ 3,293	£ -	£ 3,250	£ 11,048	CIL received this year was £10,660. Spent £4,637.49 on Disabled Swing & £2,650 on Pebble Barriers at Seaford leaving a balance of £3,292 to transfer. £3250 spent on seaford low level fencing All allocated correctly at year end.
362	EMR Seaford Projects (SCP)	£ 4,600	£ -	£ -	£ 4,600	£ -	Returned to Seaford Community Partnership.
363	Seaford Development Plan	£ -	£ 135,684	£ -	£ 23,419	£ 112,265	BBH Sales received; Bike Rack Contribution. Offset by BBH Capital expenses, Seasonal BH expenses & Toilet feasibility.
364	EMR - Spike Bar	£ -	£ 40,000	£ -	£ 930	£ 39,070	New Spike Bar at Seaford Head Golf Course Project Work costs of £930
365	EMR - Borehole & New Tank	£ -	£ 50,000	£ -	£ 2,245	£ 47,755	Borehole and New Tank at Seaford Head Golf Course Pump work costs of £2,245
	General Fund (Not including Commitments)	£ 133,675	£ -	£ 73,479	£ -	£ 207,154.00	Actual Year End General Fund Figure
Totals		£ 177,661	£ 440,551.29	£ 73,479.00	£ 34,591.48	£ 657,099	



Agenda Item No: 10
Committee: Full Council
Date: 20th June 2019
Title: Internal Audit Report Year Ended 31st March 2019
By: Lucy Clark, Finance Manager
Purpose of Report: To receive the final report from Mulberry & Co Ltd,
Internal Auditor for Year Ending 31st March 2019.

Recommendations

You are recommended:

1. To note the Internal Auditor's report.
 2. To note the actions taken by Council Officers as detailed in Appendix B.
 3. To approve the appointment of Mulberry & Co as the Internal Auditor for 2019/20
-

1. Information

- 1.1 Mulberry & Co were the appointed Internal Auditor (IA) for 2018/19 and their final visit took place on 7th May 2019.
- 1.2 Mulberry & Co's report is attached as Appendix A.
- 1.3 In summary, the report stated that the annual accounts have been correctly prepared and that the Annual Governance and Accountability Return (AGAR) contained the correct comparative figures, opening balances and cast correctly. The accounting entries were supported by underlying documentation and workings and it was in the IA's opinion that the AGAR was being ready to be signed off by the Council and the external auditor.
- 1.4 It should be noted that the IA commented that he was pleased to see the detailed workings on reserves and whilst the general reserve could be considered a little low for a Council of our size, this is a significant improvement on the prior year.
- 1.5 A register of all points to be addressed following the IA's visit is listed in Appendix B.
- 1.6 It is recommended that Mulberry & Co will continue to be the appointed Internal Auditor for 2019/20 with the first visit being due in September 2019.

2. Financial Appraisal

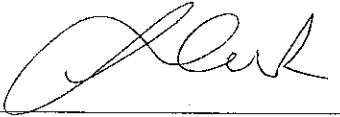
Specific costs for the 2019/20 Internal Audit period are not known as audit fees are calculated on an hourly rate. For 2018/19 the actual fee was £596.85 so it is estimated that the following year's fee will be no more than £650.00.

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

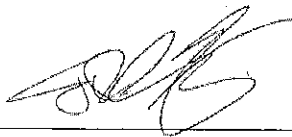
3. Contact Officer

The Contact Officer for this report is Lucy Clark, Finance Manager

Finance Manager



Town Clerk



Actions in Response to the Internal Audit Report of 9th May 2019

Item	Audit Findings / Recommendation	Action Taken by STC	Internal Auditors Overall Conclusions
<p>A. Book of Accounts</p>	<p>IA recommends that the finance processes are documented so that in the event of incapacity and/or staff changes, the current very robust system can be maintained.</p> <p>IA recommended that a direct debit is set up with HMRC to pay the quarterly VAT</p>	<p>Procedure manuals are been updated and stored on the server.</p> <p>A direct debit has been set up with HMRC with the first payment being taken in May 19.</p>	<p>IA is of the opinion that the control assertion of "Appropriate accounting records have been properly kept throughout the financial year" have been met</p>
<p>B. Financial Regulations, Governance & Payments</p>	<p>The IA noted that Cllr Lord had not signed his Register of Interest form and reminded the Council so ensure that these are updated with any ongoing changes.</p> <p>In regard to the privacy notice on STC's website, the IA reminded council that under GDPR (rather than Data Protection Act), some wording may need changing.</p> <p>Whilst STC are compliant in following the 2015 Transparency Code, the IA recommends adopting a reporting style such as shown on West Chiltington Parish Councils website which shows a good example of best practice in action.</p> <p>Councillors need to sign acceptance to receive information by electronic means.</p> <p>It is recommended that the Financial Regulations are updated where there has been typo error pointed out within the Tender Process section.</p> <p>The IA reminds council that if a budget heading will become overdrawn before the year-end, any future spending against that budget must be discussed prior to incurring any future expenditure.</p>	<p>Officers have ensured that this was signed and lodged with LDC and that the processes were in place to ensure all new councillors following the May elections had signed forms accordingly.</p> <p>A form has been issued accordingly to all new councillors.</p> <p>A new website is currently under review.</p> <p>The STC data policy has been updated and reflects GDPR requirements.</p> <p>The Financial Regulations will be amended accordingly when next updated.</p>	<p>IA is of the opinion that the control assertion of "This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for" have been met</p>

C. Risk Management and Insurance	The IA recommends that an annual check is made of staff using council vehicles to ensure they are still licenced to drive.	This check has been added to the annual planner and will be checked periodically.	IA is of the opinion that the control objective of "This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these" has been met.
D. Budget, Precept & Reserves	The IA recommended that capital receipts ie CIL and S106 are journaled from General Reserves so that system prints ie the balance sheet and ear marked reserves (EMR's) show a more realistic picture going forward.	The Finance Manager has put a system in place so that any income or expenditure relating to EMR's are journaled at the time of receipt/payment which is assisted by the updated accounting package.	IA is of the opinion that the control objective of "The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate." has been met.
E. Income	The IA recommended that an invoice in respect of the skate park was journaled at the end of 2018/19 to ensure local records matched audit records.	This has been completed by the Finance Manager.	IA is of the opinion that the control objective "Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for." has been met.
F. Petty Cash	No recommendations	N/A	The IA is of the opinion that the control objective "Petty cash payments were properly supported by receipts; all petty cash expenditure was approved and VAT was appropriately accounted for" has been met.
G. Payroll	The IA notes that STC uses contractors and recommends that the HMRC tool should be used for checking status in the future. The IA states that hard copy payroll folders should be kept under lock and key.	This has been noted. A lockable filing cabinet has been placed in the finance office where all hard copy payroll information is now kept.	The IA is of the opinion that salaries are correctly stated on the AGAR and that the control objective of "Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI

			requirements were properly applied” has been met.
H. Assets and Investments	No recommendations	N/a	IA is of the opinion that the control objective “Asset and investments registers were complete and accurate and properly maintained” has been met.
I. Bank and Cash	No recommendations	N/a	IA is of the opinion that bank and cash balances are properly shown on the AGAR and that the control objective of “Periodic and year-end bank account reconciliations were properly carried out” has been met.
J. Year End Accounts	No recommendations	N/a	IA is of the opinion that the control objective of “Accounting statements prepared during the year were prepared on the correct accounting basis, agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded” has been met.
K. Trusteeship	N/A	N/A	N/A
L. Exercise of Public Rights – Inspection of Accounts	No recommendations	STC will ensure the Inspection Notice is issued on 24 th June 2019.	The IA is satisfied the requirements of this control objective were met in 2017-18

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Our Ref: MARK/SEA002

Mr C Andrews
Seaford Town Council
37 Church Street
Seaford
East Sussex
BN25 1HG7th May 2019

Dear Colin

Re: Seaford Town Council
Internal Audit Year Ended 31st March 2019

Following completion of our interim internal audit on the 6th December and our final audit on the 7th May we enclose our report for your kind attention and presentation to the Council. The audit was conducted in accordance with current practices and guidelines and testing was risk based. Whilst we have not tested all transactions, our samples have where appropriate covered the entire year to date. Where appropriate **recommendations for future action are shown in bold text and summarised in the tables at the end of the report. The recommendations from the interim visit have been answered in the table at the end of the report.**

The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts. The internal audit reports should therefore be made available to all members to support and inform them when they considering the authority's approval of the annual governance statement.

Interim Audit – Summary Findings

At the interim visit we reviewed and performed tests on the following areas:

- Review of the Financial Regulations & Standing Orders
- Review of the Risk Assessments
- Review of the Budgeting Process
- Proper Bookkeeping – review of the use of the accounts package.
- Review of salaries
- Review of fixed asset register

It is our opinion that the systems and internal procedures at Seaford Town Council are well established, and followed. The clerk is very experienced and ensures the council follows best practice regulations and has overseen changes to the internal procedures as regulations and technologies have changed to maintain compliance.

It is clear the council takes governance, policies and procedures very seriously and I am pleased to report that overall the systems and procedures you have in place are fit for purpose. I would like to thank James & his team

for their assistance and whilst my report contains recommendations to change these are not indicative of any failings, but rather are pointers to improving upon an already well ordered system.

Final Audit – Summary Finding

At the final visit we reviewed and performed tests on the following areas:

- Review of annual accounts & AGAR
- Review of bank reconciliation
- Review of income
- Review of salaries
- Review of information for external auditor

I am of the opinion that the annual accounts and AGAR are ready to be signed off by council and the external auditor and that the AGAR is a true and fair reflection of the financial transaction of that of the council for the year ended 31st March 2019. Accordingly, I have signed off the AGAR.

A. BOOKS OF ACCOUNT (INTERIM AUDIT)

The Council continues to use RBS Omega as a day to day accounting package, this is a tried and tested industry specific package and I make no recommendation to change. The system is used daily to report on and record the financial transactions of that of the Council. There are three users (5 licences) with their own individual logons. Access to the main computer system is also restricted by password and this is prompted to change on a regular basis.

1. Finance Assistant – purchase & sales ledger, cashbook, journals
2. Finance Manager – reporting, bank reconciliations & budgets
3. RFO – reporting, budgets, oversight

There is internal continuity with the number of users, incapacity not a risk area.

The financial reporting package is backed up weekly to the server, which in turn is backed up off site. At the year-end visit this process has been changed to a daily back up off site,

At month end and to coincide with the scheduled committee meetings various reports are printed and filed in pdf and hard copy, these include but are not limited to; income and expenditure against budget, cashbooks, bank reconciliations and other reports as fit. This is a clear and easy to follow system and a review of the cashbook shows that all data fields are being populated.

My audit testing also showed that supporting hard copy documentation could be easily located from the system entries and I was also able to locate the system record from the hard copy documentation. I make no recommendation to change in this system.

It is clear the finance system is very robust and fit for purpose, there is evidence of internal review and sign off. The filing is neat and logical and very easy to follow. My concern would be that in the event of staff change or incapacity the system would not be followed or understood as closely. **I would therefore recommend that the finance processes are documented so that in the event of incapacity and or staff changes the current very robust system can be maintained.** At the year-end visit these processes had been updated for the new Rialtas suite and payroll.

I tested opening balances as at 1.4.18 and confirmed they could be agreed back to the audited accounts for 2017-18.

The Council is VAT registered and at the interim visit the last VAT return was for the quarter ended 30th September 2018. The payment was made in early October. This indicates the council is up to date with its postings to the financial reporting package. **I would recommend that a directed debit is set up with HMRC to pay the VAT.** At the year-end visit this had been set up,

I am of the opinion that the control assertion of "Appropriate accounting records have been properly kept throughout the financial year" has been met.

B. FINANCIAL REGULATIONS, GOVERNANCE & PAYMENTS (INTERIM & FINAL AUDIT)

Interim Audit

Check the publication & minuting of the prior year audited AGAR and notice of conclusion of audit.

The External Auditors Report was not qualified in 2017/18 and has been published on the council's website together with the notice of conclusion of audit. This is in accordance with regulations.

Confirm by sample testing that councillors sign statutory office forms

I confirmed by sample testing that Councillors sign "Acceptance of Office" forms and register of members interests, in line with regulations. **It was noted Cllr Lord needs to sign his register of interest's form. I therefore remind councillors to ensure the registers are updated for any ongoing changes.** At the year-end visit this has been signed and details lodged with LDC.

The councillors will need to sign acceptance to receive information by electronic means. I have provided some sample wording below for council consideration. At the year-end visit this had been addressed

"As per Schedule 12 of the Local Government Act 1972, I consent to the receipt of all council meeting papers by electronic methods. I understand I may withdraw this consent at any time."

Confirm that the Council is compliant with the relevant transparency code.

I note that the Council is required by law to follow the 2015 Transparency Code, a review of the web site has shown that this is being followed. **I have recommended that the council may want to adopt a reporting style such as shown on West Chiltoningon Parish Councils website in respect of transparency as this is a good example of best practice in action.** At the year-end visit a new website was under consideration.

Confirm that the Council is compliant with the GDPR.

The council is aware of the GDPR. It was noted the Council have common email addresses internally which is recommended because it gives a natural segregation between personal and councillor business, so it is clear beyond doubt in what capacity a councillor is acting, gives control to the council, adds a degree of professionalism and in the event of a FOI request limits access to personal computers.

The council has a published privacy notice on its website, **I would remind council that we are now under GDPR not data protection act and some wording may need changing.** At the year-end visit this had been updated

Confirm that the Council meets regularly throughout the year

The council has the following committees:

- Full Council; meets bi monthly
- Finance & General Purposes; meets quarterly
- Golf & The View; meets quarterly
- Planning; meets three weekly
- Community Services; meets quarterly

There are also a number of working parties and groups which meets as and when necessary to cover specific tasks. Spending powers sit with full council.

Check that agendas for meetings are published giving 3 clear days' notice.

The RFO was able to demonstrate that at least 3 clear days' notice is given on both web site and hard copy agendas. Whilst we have not tested every single committee and council meeting there was no evidence of non-compliance in giving three clear days' notice of the meeting.

Check the draft minutes of the last meeting(s) are on the council's website

Draft and final minutes are uploaded to the council website. The website copy agreed to the signed set retained in the clerk's office.

Confirm that the Parish Council's Standing Orders have been reviewed within the last 12 months.

The standing orders are based on the NALC model and were readopted in June 2018 as evidenced in the minutes.

Confirm that the Parish Council has adopted and recently reviewed Financial Regulations.

Financial regulations are based on the NALC model and were readopted in June 2018 as evidenced in the minutes. The regulations being based on the NALC model contain provisions for the approval of spending, setting of budgets, reconciliation of the bank and reporting to council.

Check that the council's Financial Regulations are being routinely followed.

Financial regulation 2.2 deals with bank reconciliations, the council is performing a monthly bank reconciliation for all accounts and this is minuted in accordance with regulations

The de-minimis limit recorded in the Financial Regulations Para 11.1.h for the competitive purchase of items and services is as listed below.

- £50,000 + Full Tender Process
- £25,000 - £50,000 3 quotations are required. (It is noted there is a typo at para 11.1.i this mentions tenders)
- £2,000 - £25,000 – strive to get 3 estimates. (It is noted there is a typo at para 11.1.i this mentions quotes)
- 0 - £2,000 – power to spend – suggest change to align with para 4.1 at £500

I recommend at next review the financial regulations are updated – at the year end visit council has noted this recommendation

Financial regulation 4 deals with budgetary control and authority to spend. The councils own regulations state the council has power to spend within the budget heading after which council approval must be obtained to spend. There is no evidence at the interim date that any budgets are overspent.

Financial Regulation 5 deals with authorisation of payments. The minutes show authorisation of payments lists in accordance with regulations.

Financial regulation 6 deals with making payments. The council makes payments by cheque, direct debit, debit card. Cheques must be signed by two individuals.

I discussed the purchasing system with the Clerk vis-à-vis financial regulations 4, 5 & 6 and ascertained that the regulations are being followed at a local level as described below:

1. Regular and recurring expenditure (rent, rates, wages, light & heat, contractual spend etc.) is known and authorised in advance (budget setting or tender process). These are, in the main, paid via direct debit, standing order or on-line banking.
2. An ad hoc expenditure requirement is identified and communicated to the relevant department – this can be from a number of sources and depending on the financial amount will be discussed in advance with council, committee or chair, if the budget to which it related was going to be exceeded. If required, this is approved in advance by council or committee before the expenditure incurred. As noted above no budget headings are overdrawn at the interim date. **I remind council that if a budget heading will become overdrawn before the year end – future expenditure against that heading must be discussed prior to incurring any future expenditure.**
3. The order is made via the office – councillors are not allowed or permitted to place amend or vary orders.
4. A purchase order is raised and filed with accounts.
5. The supplier invoice, when received, is reviewed by the finance assistant and matched to the PO, discrepancies are signed off the budget holder. The PO is attached to the supplier invoice.
6. An authorisation slip is attached to the invoice and populated with key data. This is then signed by originator then the finance manager. This is then batched ready for input on the financial reporting package. My audit testing showed invoices have POs and authorisation slips attached.
7. The invoices are posted to the financial reporting package by the finance assistant and a payments listing printed. This is signed by RFO and two councillors
8. Finance assistant then process payment on on-line banking – approved by Finance manager. The on-line banking system is a dual access system and as such that the user cannot both set up and authorise the same transaction.
9. The payments list from the bank system is printed and attached to the payments list from the financial reporting package. These are filed together with the hard copy invoices to which they relate in month order.
10. The payments list as noted above is taken to council for noting in the minutes

Financial regulation 7 deals with approval and authorisation of salaries, the minutes and files show evidence of authorisation of changes and of wages generally.

Confirm all section 137 expenditure meets the guidelines & does not exceed the annual per elector limit of £7.86 per elector.

S.137 expenditure is within thresholds.

Confirm that checks of the accounts are made by a councillor.

The system noted above details internal review takes place and councillor, committee and council level. I am under no doubt that council properly approves expenditure.

Final Audit

All Other Payments £1,133,102 (2018: £1,517,434).

I have reviewed the expenditure list which is broadly similar to the prior year after accounting for one of expenditure items. I also reviewed the nominal ledger for evidence of netting off and significant journal entries, the individual entries were in accordance with the heading under which they were posted and corrections/transfers where evident were bonafide. We found no evidence of breaches of financial regulations in the sample testing completed.

I selected a further sample of expenditure transactions; again I was able to confirm the:

- Nominal ledger entry could be agreed back to an invoice from the supplier
- Approval for the payment was recorded in a minute of a council meeting. I also confirmed that the individual transaction was included in the transaction pack provided for review by councilors, and that clear minuting of amounts being approved is occurring

The Year End creditors were £293,222 of which

- Trade creditors £23,703- agrees to aged creditors rpt – no aged balances
- Accruals £16,106 –
- Income in advance £191,428 – this is rents received in advance and was proved to underlying workings and journal entries.

Finally, in respect of VAT; I also verified that no VAT was being reclaimed on the golf club expenditure as this is now classed as an exempt activity and that the council is aware of the partial exemption rules in respect of VAT reclaims for local authorities.

I am of the opinion that the control assertion "This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for", has been met.

C. RISK MANAGEMENT & INSURANCE (INTERIM & FINAL AUDIT)

Interim Audit

The Council undertakes a full risk assessment that covers operational and financial risks, this was taken to council on an annual basis.

I have confirmed that the Council has a valid insurance certificate. The Council reviews its insurance requirements as part of the renewal process. Money and asset cover appear adequate.

I would recommend an annual check is made of staff using council vehicles to ensure they are still licenced to drive

Final Audit

We discussed assertion 8 of the AGAR and whether or not this had any impact on the council.

"We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements."

I am of the opinion that the control objective of "This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.", has been met

D. BUDGET, PRECEPT & RESERVES (INTERIM & FINAL AUDIT)

Interim Audit

I confirmed that the 2019-20 budget and precept setting process was underway at the time of our interim audit, with all precepting authority deadlines achievable. A review of the minutes shows discussion and agreement of the same.

As at 30th November total reportable income was £2,006,357 (Annual Budget £2,379,428), and expenditure £1,389,601 (annual budget £2,309,211). The clerk was able to demonstrate monthly reporting to committee and council.

The budget outturn report produced for the 2019/20 budget estimates income of £2,208,169 by the end of the year and using £70k as an estimate of monthly income I calculate there would have circa £2,286,357 of reportable income by the year end. The income is going to be circa £100k to £150k below budget by the year end due to lower income on the sale of land and beach huts.

Expenditure is also going to be under budget by broadly similar amounts.

At the end of November, the council has £336k of earmarked reserves and general reserves of £458k of general reserve, it is anticipated the general reserve will be depleted by circa £70k per month leaving circa £178 in general reserves by the end of the year. Rule of thumb calculations suggest that 50% of precept as adjusted for local conditions is an acceptable level to hold in general reserve, this equates to £350k.

It would be prudent to journal the capital receipts (CIL/S106) from general reserves so that the system prints (balance sheet and earmarked reserves) show a more realistic picture going forward. At the year-end visit this had been completed.

Final Audit

Reserves Carried Forward £657,099 (2018: £177,660)

The council has £449,945 of earmarked reserves and £207,154 (2018: £133,646) of general reserves. In respect of general reserves, rule of thumb calculations would suggest that 50% of precept as adjusted for local conditions would be reasonable being circa £355k.

I was pleased to see the detailed workings on reserves and whilst the general reserve is still a little low, this is a significant improvement on the prior year and the increase is in accordance with the budgeted surplus per the income & expenditure report.

However, underlying this are large variances to budget that have coincidentally netted off giving the impression the budget was met. I noted that the council received additional un budgeted film income of £70k and a VAT refund of £125k but at the same time had £197k less of project funding. I discussed this with the RFO vis a vie the 2019/20 budget, and he verbally confirmed this budget has been prepared on the basis of a £50k surplus and that the projects pool cost centre (including use of earmarked reserves bfwd.) is a breakeven position and as such neither makes nor loses money as the costs are only to be incurred if the income is generated.

I reviewed the journals to and from earmarked reserves and can confirm there was no evidence of netting off; earmarked reserves and in year expenditure are correctly disclosed.

All significant variances to budget were explained satisfactorily. The Council's on-going strategy is to increase reserves; this strategy is aimed at funding (either part or in whole) future projects in the Town.

I am of the opinion that the control objective of "The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.", has been met.

E. INCOME (INTERIM & FINAL AUDIT)

Precept: £709,949 (2018: £654,466)

Other income £1,739,494 (2018: 1,622,696)

The precept income was tested to the bank statements and the application for payment. There were no errors.

Other income relates to in the main,

- Golf club and the view income £1,043,072 (2018: £809,072) 60% of the balance (2018: 50%)
- Projects pool (i.e. grants & CIL) £354,445 (2018: £462,255) 20% of the balance (2018: 28%)

In reviewing the income, the

- Banking sheet balance for day could be agreed to till records
- Credit card balance for day could be agreed to schedule of transactions and individual credit card slips.
- There was no evidence of netting off of income & expenditure
- The Council could show that records are being maintained to detail capital income and expenditure is being separately monitored
- Invoices selected at random were agreed to the nominal ledger and the VAT treatment was shown to be correct.

In my testing I noted the invoice 5318 for £20k in respect of the skate park pledge as not been transferred to earmarked reserves at the year-end date. This will not affect the overall result but will alter the mix of reserves as reported in section D above. **I recommend a journal be posted in RBS to reflect the change to ensure local records match audited records.**

The movement year on year is below 15% and as such does not need to be reported to the external auditor.

Debtors comprise the following balances

- Trade debtors £95,386 (2018: £103,428)
- Sundry Debtors £4,248 (2018: £1,682)
- Prepayments £33,752 (2018: £49,899)

Each of the balance sheet accounts were verified to underlying schedules and third party evidence. It is noted the council has a potential bad debt which has been provided for of £25,156 in respect of Dawson.

I am of the opinion that the control objective of "Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.", has been met.

F. PETTY CASH (INTERIM AUDIT)

The council has a float of £250 in petty cash, this was tested at the interim audit date, there were no errors.

The petty cash float is used for small value expenditure transactions. The finance manager is the designated, approved float holder. Approved petty cash requisitions and VAT receipts are required for all petty cash expenditure and is authorised in the usual manner. The cash float is kept in a locked tin in the office, within an alarmed building.

I am of the opinion the control objective of "Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.", has been met.

G. PAYROLL (INTERIM & FINAL AUDIT)

Interim Audit

The council process payroll internally to calculate the tax and national insurance using IRIS payroll package. The council has fulfilled its obligations in respect of auto-enrolment and uses LGPS and NEST.

Generally council employees are paid with reference with NJC scales, other employees paid depending to market rates. I tested the tax deduction for a full time employee – there were no errors.

Monthly PAYE and NI deductions and returns have been submitted online, on time to HMRC. There were no errors recorded or late payments to HMRC during the financial year under review. The PAYE and NI liability for November 2018 was paid on time.

All Council employees are paid through the payroll for all Council work undertaken. No employees are paid separately for any other Council work undertaken. **The council does use contractors and I have shown the finance manager the HMRC tool for checking status in future.** At the year-end visit council is using this resource.

Councillors are not paid allowances.

Hard Copy Payroll folders need to be kept under lock and key. At the year-end visit a locked cabinet was in place.

Final Audit

Salaries £716,923 (2018: £581,274)

The amounts shown on the AGAR, were reconcilable to the payroll records, there were no errors.

The year on year movement of £135,649 is greater than 15% and is due additional staff being taken on.

I am of the opinion that salaries are correctly stated on the AGAR and that the control object of "Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.", has been met.

H. ASSETS AND INVESTMENTS (INTERIM & FINAL AUDIT)

Interim Audit

The Council has a fixed asset register in place. Assets are correctly stated at historic or proxy cost. The fixed asset register has been maintained in an Excel spreadsheet and agreed to the AGAR. The asset register was up to date with all relevant assets as at the current financial year end.

The Council does not hold any long term investments i.e. over 1 year. Any addition to the asset register is normally with a cost value greater than £1,000.

Final Audit

Fixed Assets and Investments £10,683,316 (2018: £10,737,476)

Loan Interest & Capital £119,979 (2018: £138,068)

Total Borrowings £1,594,395 (2018: £1,653,365)

The loan interest and capital repayments were agreed to PWLB debt management letters and the closing balance to the end of year statement letter. There were no errors.

The fixed asset register has been maintained in an Excel spreadsheet and agreed to the AGAR. The asset register was up to date with all relevant assets as at the current financial year end. I have made an adjustment to the register to remove £407,000 of revaluations to the fixed assets. The asset register must only show original purchase cost or proxy cost. Donated or inherited assets are shown as £1.

I am of the opinion that the control objective of "Asset and investments registers were complete and accurate and properly maintained.", has been met.

I. BANK & CASH (INTERIM & FINAL AUDIT)

Interim Audit

The combined bank balances are £831,325. I re-performed the November bank reconciliation for the current account. I found no error in the reconciliation.

Final Audit

Bank & Cash Balances £816,933 (2018: £282,137)

At the year-end date the council had a reconciled bank position. I have reviewed the reconciliation and the cut off and can confirm the payments and lodgements are shown in the correct year.

The Council holds two bank accounts together with till floats and petty cash. The cashbook is reconciled to the bank statements promptly after each month end.

The movement year on year in bank and cash balances of £534,796 is greater than 15% and is due to additional beach hut sales together with reduced expenditure, a grant for the skate park and a large VAT refund on the golf membership.

I am of the opinion that bank and cash balances are properly shown on the AGAR and that the control objective of "Periodic and year-end bank account reconciliations were properly carried out.", has been met.

J. YEAR END ACCOUNTS (FINAL AUDIT)

The year-end accounts have been correctly prepared on the income & expenditure basis with the box 7 & 8 reconciliation properly completed.

The AGAR correctly casts and cross casts and the comparatives have been correctly copied over from the 2017/18 AGAR.

The variance analysis is required because there are variances greater than 15% and £500. This has been prepared on a summary table basis.

I am of the opinion the AGAR will be ready for submission to the external auditor within statutory time scales and that the control objective of "Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.", has been met.

K. TRUSTEESHIP (INTERIM AUDIT)

No trusts.

L: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS (FINAL AUDIT)

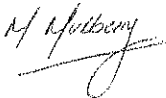
This new internal control objective is not active for 2018-19 financial year. However, I confirmed with the RFO that arrangements are in place at this Council to ensure proper exercise of public rights. Relevant dates are set out in the table below.

Inspection - Key date	2017-18 Actual	2018-19 Proposed
Accounts approved at full council	21 st June	20 th June
Date Inspection Notice Issued and how published	22 nd June	21 st June
Inspection period begins	25 th June	24 th June
Inspection period ends	6 th August	5 th August
Correct length	Yes	yes
Common period included?	Yes	yes
Summary of rights document on website?	Attached to inspection announcement	Attached to inspection announcement

I am satisfied the requirements of this control objective were met for 2017-18, and assertion 4 on the annual governance statement can therefore be signed off by the Council. Plans are also in place to allow for inspection periods to be published and set correctly for 2018-19 accounts – the Council is planning to follow dates suggested by external audit.

Should you have any queries please do not hesitate to contact me, attention.

Kind regards
Yours sincerely



Mark Mulberry

Interim Audit - Points Forward

Audit Point	Audit Findings	Council comments
Books of Account – processes	I would recommend that the finance processes are documented in detail so that in the event of incapacity and or staff charges the current very robust system can be maintained.	Agreed – see note
VAT	I would recommend that a directed debit is set up with HMRC to pay the VAT.	Implemented
Governance	<p>I therefore remind councillors to ensure the registers are updated for any ongoing changes.</p> <p>The councillors will need to sign acceptance to receive information by electronic means. I have provided some sample wording below for council consideration.</p> <p><i>“As per Schedule 12 of the Local Government Act 1972, I consent to the receipt of all council meeting papers by electronic methods. I understand I may withdraw this consent at any time.”</i></p>	Actioned
Transparency	I have recommended that the council may want to adopt a reporting style such as shown on West Chiltington Parish Councils website in respect of transparency as this is a good example of best practice in action.	In hand
GDPR – Privacy notice	I would remind council that we are now under GDPR not data protection act and some wording may need changing.	Already Noted
Financial regulations	I recommend at next review the financial regulations are updated in respect of regulation 11 for the typos in quotes, estimates and tenders.	In hand
Payroll	<p>The council does use contractors and I have shown the finance manager the HMRC tool for checking status in future.</p> <p>Hard Copy Payroll folders need to be kept under lock and key.</p>	See note
Insurance	I would recommend an annual check is made of staff using council vehicles to ensure they are still licenced to drive	In preparation
Budget and reserves	It would be prudent to journal the capital receipts (CIL/S106) from general reserves so that the system prints (balance sheet and earmarked reserves) show a more realistic picture going forward.	See note detail STC process

Final Audit - Points Forward

Audit Point	Audit Findings	Council comments
Income/Reserves	In my testing I noted the invoice 5318 for £20k in respect of the skate park pledge as not been transferred to earmarked reserves at the year-end date. This will not affect the overall result but will alter the mix of reserves as reported in section D above. I recommend a journal be posted in RBS to reflect the change to ensure local records match audited records.	Completed for 2018/19
Fixed Assets	I remind council that fixed assets are recorded at original purchase or proxy cost. Donated assets are recorded at £1	