



Seaford Town Council

Report 78/14

Agenda Item No:	19
Committee:	Full Council
Date:	21 August 2014
Title:	VAT Inspection
By:	Lucy Clark
Purpose of Report:	To inform the Council the outcome of the recent VAT Inspection carried out on Thursday 26 June 2014.

Recommendations

You are recommended: To agree all the actions in Section 2 of the report

1. Information

1.1 Mr Steve Smith of HM Revenue & Customs attended the Council offices on 26th June 2014 and spent the day carrying out a VAT inspection covering the period from July 2010 to March 2014. During his visit, Mr Smith found numerous errors to be addressed. These were made known to the staff in a subsequent letter of the 11th July 2014 which is attached in Appendix A.

1.2 VAT Returns

It was noted that Output figures were being incorrectly inflated by the inclusion of items such as the annual precept, various grants/donations along with allotment rentals. These are all Outside the Scope of VAT rather than zero rated and going forward, the Finance Assistant will ensure these will now be coded correctly.

It was also noted that the Input figures were incorrectly showing due to payroll, PAYE & NIC, superannuation, repayment of loans and grants paid, being coded as zero rated rather than Outside the Scope of VAT. Going forward, the Finance Assistant will ensure that these will now be coded correctly.

1.3 Income Liability

Filming – this is a taxable supply of a right to film. However, Mr Smith has noted that there were instances during 2012/13 where VAT was not charged. Following his findings he had requested that all errors be listed back to July 2010. Investigations were then carried out and it is confirmed that there is a total VAT amount of £2,734.00 that was not charged during that time.

Storage Hut – changes to the rules effective from 01/10/2012 meant that VAT should be charged for storage. Mr Smith noted a charge for storage to Wyvale where VAT was not charged. Having checked from this date to March 2014, only the one invoice was charged without VAT at the total of £120.00.

Martello Kiosk – this was included in the Option to Tax of the Beach Huts, notified by the Council as effective from 1 November 2005. A letter in the VAT file to HMRC from Mr L Fisher confirms this is the case. Mr Smith's checks revealed rental invoices for this site as not including VAT. Having checked back to July 2010, there is a total VAT amount of £8,640.00 that has not been charged.

Rental of 37 Church Street – This building (Seaford Police Station) was the subject of an Option to Tax notified by the Council as effective from 1 April 2007. Following Mr Smith's checks, it was revealed that an invoice had been sent out to CAB without VAT. Having checked back to July, it appears that this was an isolated case and that the total VAT amount not charged was £384.00.

Ambulatory Concessions – It was noted that we are charging PWW for "Mobile Kiosk Concessions" and that this suggests they are ambulatory concessions of a right to operate a catering concession (standard rate VAT) rather than a licence to occupy land (Exempt). Mr Smith revealed that we are not charging VAT on our rental invoices but says that the Council may wish to examine the contractual agreements with PWW in order to clarify the position.

1.4 Expenditure

It was noted that although invoices from the golf professional are charged without VAT, an invoice had been posted to the standard rate VAT code. This was an error within the finance department and having checked back to July 2010 it was confirmed this was an isolated case. The total amount of VAT incorrectly claimed is £561.17.

1.5 Option to Tax

It is confirmed that just 2 options (i) Beach Huts from 01/11/2005 and (ii) Seaford Police Station from 01/04/2007 had been notified to the HMRC. During Mr Smith's checks however, it was noted that the tariff sheets and venue charges existed for hires of Arts@theCrypt, Martello Fields, Crouch Gardens and The Salts Recreation Grounds. The rates for hire of each facility confirmed them to be VAT inclusive or in the case of Arts@theCrypt, subject to VAT at 20%. None of these have been notified to HM Revenue & Customs as opted to tax.

1.6 Partial Exemption

It is confirmed that no PE calculations have been compiled by the council and that this will require rectification to prove the necessary test of insignificant on exempt business activities. Mr Smith therefore requires that partial exemption calculations are made for the last four years to demonstrate the test of insignificance has been achieved.

It is now realised that the Golf Club was not opted into tax prior to the building works commencing. This means that we are currently unable to claim back VAT on the works unless the amount is under the di minimis amount of £7,500 or less than 5% of the overall VAT claimed within a year. As the building works are likely to

cost an overall total of £1.7m, the VAT reclaim is well above the de minimis level at £340,000. By failing to Opt to Tax, this could result in the potential loss of £340,000 plus any penalties we may receive on the VAT reclaimed so far.

- 1.7 Attempts have been made by the Interim Town Clerk to secure information that would assist the Council in defending its position by being able to demonstrate a clear intention to opt to tax. However no information has been forthcoming so far that would assist in this regard.

1.8 Penalties

In instances where errors in returns are confirmed, there are potential penalties. Mr Smith provided Penalty Fact Sheets which are attached for your information in appendix D.

The Council is to provide details of how and why each individual type of error occurred, and what processes can be put in place to prevent any repetition. The council is also asked to consider whether the error to be (i) A mistake despite taking reasonable care, (ii) Careless, (iii) Deliberate or (iv) Deliberate & Concealed.

2. **Actions**

2.1 Income Liability & Expenditure

Following investigations revealing the certain errors, spreadsheets itemising these entries, along with a letter of explanation has been sent to Mr S Smith.

In regards to the Martello Kiosk, the Interim Town Clerk and the Support Services Manager will be looking to arrange a meeting with the licensees to discuss back dating the VAT.

With regards to the rental of the CAB, a letter explaining the error is currently being drafted with the intention to invoice the VAT.

With regards to the Ambulatory Concessions, having looked at the contracts it states that the mobile kiosk (ice cream vans) must remain in their allocated space at all times. This is also explained in the letter along with copies of the licences.

2.2 Option to Tax

The council must now consider urgent action as by publicising and receiving/declaring income which includes VAT, it is considered by HMRC that the Council has essentially made a decision to opt to tax these sites (but simply not notified HMRC). However, it would be in the Council's interest not to opt to tax for these sites and a letter to HMRC is currently being drafted to this effect.

2.3 Partial Exemption

Partial Exemption calculations will need to be calculated for the last four years to demonstrate the test of insignificance has been achieved. However, before undertaking this for 2013/14, the decision relating to the new golf buildings will be an important factor. It was noted that the 2013/14 year contained major expenditure in the latter two VAT Returns which related to the reconstruction costs of the golf.

building. This amounted to £88,255.89 which is significant Input Tax (and only the initial part of the project) and will in part relate to anticipated exempt supplies of hiring the facilities when finished. The Interim Town Clerk has understood the potential consequences here and indicated the Council have in effect Opted in to Tax by reclaiming the VAT on construction costs. A belated notification will be sent to HMRC to attempt to protect the VAT claimed on those costs already incurred, however it will need to be demonstrated that there was a clear intention, at the time the costs were incurred, that the subsequent supplies of the building were intended to be taxable. This might be by committee meeting minutes or other documentary evidence. In the absence of such documentation the VAT recovered would need to be included in the partial exemption test of insignificance.

The pending possible disciplinary action of the Council with an employee could also have implications on how the Council approaches Inland Revenue for a solution in the Council favour.

It is therefore recommended that authority be given to secure specialist external VAT advice on this issue.

2.4 Penalties

It is likely that the Council will be issued with penalties for the above errors. These will be decided depending on the reason which is referred to by the HMRC as 'behaviour'. The type of behaviour will affect whether the HMRC will actually charge a penalty and the amount of that penalty.

3. **Financial Appraisal**

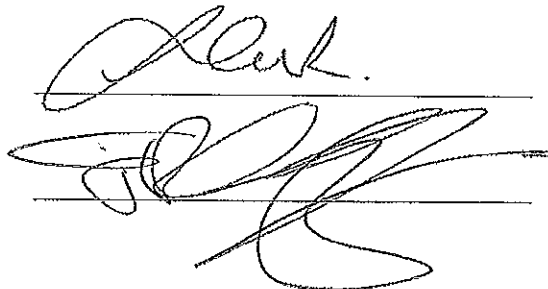
The exact financial implications of this report will not be known until the HMRC have received the information they require. The potential costs excluding penalties and any interest is likely to be in the region of £13,000 plus the potential costs for the Golf Club of up to £340,000.

4. **Contact Officer**

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

Support Services Manager

Interim Town Clerk

The image shows two handwritten signatures. The top signature is in cursive and appears to be 'Lucy Clark'. The bottom signature is also in cursive and is more stylized. Both signatures are written over horizontal lines that serve as baselines for the text above them.



HM Revenue
& Customs

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SEAFORD
East Sussex
BN25 1HG
FAO: Lucy Clark

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PO Box 3900
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Date 11 July 2014
Our ref LC/I&PB/SO800H/807798580/SRS
VAT number 807 7985 80

Dear Lucy,

POST VISIT LETTER & REQUEST FOR INFORMATION

I refer to my visit to the Council 26 June 2014 and would firstly like to thank you for your assistance and hospitality which was much appreciated.

The following are the areas I examined and contain (a) information as a result of the checks undertaken, and/or (b) requests for further information in order to progress an issue.

(1) VAT Returns

(a) Box 6 Output figures were noted as being incorrectly inflated by the inclusion of items such as the annual precept, various grants/donations along with allotment rentals (the latter being a Non-Business activity of the Council). Ruling - All of these are Outside the Scope of VAT and the Council should ensure these are correctly coded going forward.

(b) Box 7 Input figures were noted as incorrectly including items such as payroll, PAYE & NIC, superannuation, repayment of loans and grants paid. Ruling - All of these are Outside the Scope of VAT and the Council should ensure these are correctly coded going forward.

NOTE - I refer the Council to Notice 700/12 "Filling In your VAT Return" which should assist in this matter. All notices mentioned in this letter are available from the HM Revenue & Customs website.

(2) Income Liability

The following issues and potential errors were noted:-

(a) Filming - In the Nature Reserve, filming appears to be a fairly regular occurrence and you recognised that this was a taxable supply of a right to film. However my checks revealed instances where such supplies had been treated without VAT being charged:-

Information is available in large print, audio and Braille formats.
Text Relay service prefix number - 18001



- 29/8/2012 "L Cunningham Filming" £275
- 3/9/2012 "Filming SHNR" £1,500
- 21/9/2012 "L Cunningham ITV" £200
- 5/9/2013 "Filming" £150

Action Required - In order to correct the erroneous entries on an Officers Assessment I need the full quantum of the error in this matter. Please therefore itemise all entries (by VAT Period) where VAT has not been charged, back 4 years to VAT Period 09/10.

(b) Storage Hut - I noted a charge for storage (to Wyvale) which did not appear to comply with the revised rules effective from 1/10/2012 i.e. it had been charged without VAT:-

- 1/8/2013 for 2013/14 - Invoice 2118 £600

I attach VAT Information Sheet 10/13 "Provision of Storage Facilities" for your information in this matter.

Action Required - In order to correct the erroneous entries on an Officers Assessment I need the full quantum of the error in this matter. Please therefore itemise all entries (by VAT Period) where VAT has not been charged, back to the effective date of the change i.e. VAT Period 12/12.

(c) Martello Kiosk - You advised me that this kiosk was the one specifically included in the Option to Tax of the Beach Huts, notified by the Council as effective 1 November 2005. My checks however discovered certain charges had erroneously been made without VAT:-

- 20/12/2013 "Extend Concession Licence to 31/3/2014" - Invoice 2190 to First Come First Served £2,000
- 28/2/2014 "1/4/2014 - 31/10/2014" - Invoice 2287 to First Come First Served £10,500

Action Required - In order to correct the erroneous entries on an Officers Assessment I need the full quantum of the error in this matter. Please therefore itemise all entries (by VAT Period) where VAT has not been charged, back 4 years to VAT Period 09/10.

(d) Rental of 37 Church Street - This building (Seaford Police Station) was the subject of an Option to Tax notified by the Council as effective 1 April 2007. Whilst it was noted that the various rentals of rooms were being correctly charged with VAT, I also noted a charge of the premises sub-let by the Council to Citizens Advice Bureau which did not:-

- 31/12/2013 - Invoice 2191 £1,920

Action Required - Unless your option can be demonstrated to be disapplied (see Notice 742A "Opting to Tax Land & Buildings" - Section 3) in this instance, I will need to correct the erroneous entries on an Officers Assessment. Accordingly I need the full quantum of the error in this matter. Please therefore itemise all entries (by VAT Period) where VAT has not been charged, back 4 years to VAT Period 09/10.

(e) Ambulatory Concessions - I noted 3 specific instances where PWW were being charged for "Mobile Kiosk Concessions". These I would suggest are ambulatory concessions of a right to operate a catering concession (Standard Rate VAT) rather than a licence to occupy land (Exempt) - see Notice 742 "Land & Property" paragraph 2.7 6th bullet point. The Council have not charged VAT:-

- 28/2/2014 "South Hill Barn" - Invoice 2290 £4,070
- 28/02/2014 "Splash Point" - Invoice 2291 £7,040
- 28/02/2014 "Marine Parade" Invoice 2292 £16,700

Action Required - The Council may wish to examine the contractual agreements with PWW in order to clarify the position. I would need to see such contracts if the Council considers these are a licence to occupy land; otherwise I will need to correct the erroneous entries on an Officers Assessment. Accordingly I need the full quantum of the error in this matter. Please therefore itemise all entries (by VAT Period) where VAT has not been charged, back 4 years to VAT Period 09/10.

(3) Expenditure

The following issues and potential errors were noted:-

(a) I noted the golf professional at Seaford Head golf club issues a monthly charge (currently £3,367.00) without VAT; it appears he is not VAT registered. Whilst I confirmed the transactions had been correctly posted without VAT for 8 of the 9 months I examined between July 2013 and March 2014, the February 2014 posting was to the Standard Rate VAT Code resulting in £561.17 Input Tax (Period 02/14) incorrectly claimed. You confirmed this was an error.

Action Required - In order that I can correct the erroneous entries on an Officers Assessment I need the full quantum of the error in this matter. Please therefore itemise all entries (by VAT Period) where VAT has been incorrectly claimed back to VAT Period 09/10.

(b) I mentioned a common problem of instances of Insurance Premium Tax being claimed as VAT Input Tax.

Action Required - If any such instances have occurred I will need to correct on an Officers Assessment. Accordingly you agreed to check this for me back 4 years to VAT Period 09/10.

(4) Option to Tax

We agreed just 2 options (i) Beach Huts wef 1/11/2005 and (ii) Seaford Police Station wef 1/4/2007 had been notified to HMRC.

During my checks however I noted tariff sheets and venue charges existed for hires of:-

- (i) Arts @ the Crypt
- (ii) Martello Fields
- (iii) Crouch Gardens
- (iv) Salts Recreation Grounds

The rates for hire for each facility confirmed them to be VAT inclusive or in the case of (i) above, subject to VAT at 20%. Checks to the income from the sites confirmed that VAT was indeed being charged on hires; however none of these have been notified to HM Revenue & Customs (HMRC) as opted.

Action Required - The Council must now consider urgent action as by publicizing and receiving/declaring income which includes VAT, I would consider they have essentially made a decision to opt to tax these sites (but simply not notified HMRC). Reference to Notice 742A paragraph 9.2.3 (albeit relating to Input Tax incurred before an option to tax) states that documents that may provide evidence of an intention to opt to tax includes marketing literature that has been distributed to the public which make it clear that taxable supplies will be made. This does appear to be the case here. I have contacted a colleague in HMRC's Option to Tax team and they have indicated that such documentation (or record of minutes or invoices raised) is suggestive of a decision in support of what would now be regarded as a belated notification (paragraphs 4.1 and 4.2 of 742A). My colleague suggested the Council should write to the Option to Tax team at:-

Option to Tax National Unit
Ground Floor
Cotton House
7 Cochrane Street
Glasgow
G1 1GY

You should explain what has happened and the Council's intention with each site (and if a belated notification is required, include the necessary completed notification form). This is important as the Council will have recovered (as Input Tax) VAT on expenditure associated to these sites, which may be satisfactory if it relates to taxable supplies, but would need to be included in the Council's PE calculations if it was in fact associated to an Exempt supply.

I would appreciate your confirmation of the Council's action in this matter for my records.

(6) Partial Exemption

You confirmed that no PE calculations had been compiled by the Council and this will require rectification to prove the necessary test of insignificant on exempt business activities

I referred you to Section 8 of Notice 749 and we examined the de-minimis limits for each of the 4 years 2010/11 – 2013/14 which generally showed the Council would need to demonstrate Input Tax relating to exempt activity amounted to less than £7,500, rather than 5% (see paragraph 8.2 of Notice 749).

I did note however that the 2013/14 year contained reconstruction costs of the golf buildings; major expenditure was noted in the latter two VAT Returns for that year:-

30/9/2013 – Cheesmur Payment Cert £45,342.00 VAT £9,068.40

31/10/2013 - Cheesmur Payment Cert £75,177.68 VAT £15,035.54

29/11/2013 - Cheesmur Payment Cert £106,933.58 VAT 21,386.72

8/12/2013 - Cheesmur Payment Cert £39,035.20 VAT £7,807.04

21/2/2014 - Cheesmur Payment Cert £93,946.70 VAT £18,789.34

25/3/2014 - Cheesmur Payment Cert £80,844.24 VAT £16,168.85

This is significant Input Tax (and only the initial part of the project I understand) and will in part relate to anticipated exempt supplies of hiring the facilities when finished. Mr Corrigan understood the potential consequences here and indicated the Council would be considering an Option to Tax on the new buildings. To assist I refer the Council to paragraph 9.2.2 of Notice 742A as should this route be taken, and a belated notification sent to HMRC to protect the VAT claimed on those costs already incurred, they will have to demonstrate a clear intention, at the time the above costs were incurred, that the subsequent supplies of the building were intended to be taxable. This might be by committee meeting minutes or other documentary evidence. In the absence of such documentation the VAT recovered would need to be included in the partial exemption test of insignificance referred to above.

Action Required – Partial exemption calculations are required for the 4 years to demonstrate the test of insignificance has been achieved. Before undertaking this for 2013/14 however, the decision relating to the new golf buildings will be an important factor.

PENALTIES – In instances where errors in returns are confirmed, there are potential penalties (I provided Penalty Fact Sheets 7a, 9 and 10 during my visit). To assist my consideration in this matter you should provide details of how and why each individual type of error occurred, and what processes can be put in place to prevent any repetition. I would also appreciate the Council's opinion of whether they consider the error to be (i) A mistake despite taking reasonable care, (ii) Careless, (iii) Deliberate or (iv) Deliberate & Concealed.

I would request that I receive your response to items 2 and 3 of this letter within the next 30 days please i.e. by Monday 11 August 2014. The issues relating to items 3 and 4 are recognised as likely to take slightly longer to resolve so I would place a deadline of Thursday 11 September 2014 to these.

Obviously if you wish to discuss any aspect of this letter, please don't hesitate to contact me.

Please note that our new address is Public Bodies S0777, PO Box 3900, GLASGOW, G70 6AA. If you write to us but do not use this address then we may not get your post.

Yours sincerely

S Smith
Higher Officer

Enc

To find out what you can expect from us and what we expect from you go to www.gov.uk/hmrc/your-charter and have a look at 'Your Charter'.

Compliance checks series

Penalties for inaccuracies in returns and documents

This factsheet contains information about the penalties we may charge if you have sent us an inaccurate return or other document.

When we may charge a penalty for an inaccuracy

We may charge you a penalty if you send us a return or other document that contains an inaccuracy, and the inaccuracy:

- results in tax being unpaid, understated or over-claimed, and
- was careless, deliberate or deliberate and concealed (we refer to these as 'behaviours' which are explained later in this factsheet).

If you ask someone else, such as an employee or adviser, to do something on your behalf, you must do as much as you can to make sure that an inaccuracy does not occur. If you do not do this, we may charge you a penalty.

When we will not charge a penalty for an inaccuracy

We will not charge a penalty for an inaccuracy if you took reasonable care to get things right but your return or document was still wrong. Some of the ways you can show that you took reasonable care include:

- keeping accurate records so that you can complete your tax records accurately
- checking with a tax adviser or with us if you are not sure about anything.

Disclosing an inaccuracy before we find it

If you tell us about an inaccuracy before you have any reason to believe that we are about to find it, we call this an 'unprompted disclosure'. If you tell us about an inaccuracy at any other time, we call it a 'prompted disclosure'. Once we have started a check, a disclosure can only be unprompted if, exceptionally:

- it is about an unrelated inaccuracy, and
- you had no reason to believe that we could have found it during our check.

The minimum penalty for an unprompted disclosure is lower than the minimum penalty for a prompted one.

If you send us a return or document that you believe is correct and you later find that it contains a careless inaccuracy, we may be able to reduce the penalty to nil if you make an unprompted disclosure.

Customers with particular needs

If there is anything about your health or personal circumstances that may make it difficult for you to deal with this check, please tell the officer that is carrying out the check. Telling them will mean that they can help you in the most appropriate way.

For example, if:

- English is not your first language
- you would like us to use a certain format to communicate with you, for example, Braille or Text Relay
- you would like us to visit you at home because it is difficult for you to get to one of our offices.

For more information go to www.hmrc.gov.uk/contactus/particular-needs.htm

If you need help or more information

If you have any questions, please contact the officer dealing with the check.

You can also look for the information you need on our website. Go to hmrc.gov.uk

Authorising a representative

You can authorise someone to deal with us on your behalf. This includes professional tax advisers, friends or relatives. They can deal with us just for a compliance check, or more permanently for your day to day tax affairs.

If you want to authorise a professional tax adviser, they will be able to give you a form to complete and send to us. If you want to authorise someone other than a professional tax adviser, you will need to write to tell us who you want to authorise and what you want them to deal with for you.

What you can do to reduce any penalty we may charge

We can reduce the amount of any penalty we charge depending on our view of how much assistance you gave us. We refer to this assistance as the 'quality of disclosure' or as 'telling, helping and giving'.

Examples of telling, helping and giving include:

1. Telling

- Agreeing that there is something wrong and telling us how and why it happened.
- Telling us everything you can about the extent of what is wrong as soon as you know about it.
- Answering our questions in full.

2. Helping

- Helping us understand your accounts or records.
- Replying to our letters quickly.
- Answering our questions in full.
- Agreeing to attend meetings, including any visits to your business premises, at a mutually convenient time.
- Checking your own records to identify the extent of the inaccuracy.
- Using your private records to identify sales or income that was not included in your tax return.

3. Giving us access to your records

- Letting us see the documents we have asked for without unnecessary delay.
- Letting us see documents we may not know about, as well as those that we ask to see.

We will reduce the penalty by the maximum amount possible if you:

- tell us everything you can about any inaccuracy as soon as you know about it or you believe we are about to find it, and
- do everything you can to help us correct it.

If you delay telling us, you may still be entitled to a reduction but it will be smaller.

If we do not need any help or records from you, we will give you the full reduction that the law allows for helping and giving.

Letting us know about any special circumstances

If there are any special circumstances that you believe the officer dealing with the check should take into consideration when calculating the penalty, you should let them know straightaway.

How we work out the amount of a penalty

There are eight stages in working out the amount of any penalty. Each stage is explained in more detail below.

1. Calculating the amount of the potential lost revenue (PLR)

The penalty is a percentage of what we call the 'potential lost revenue'. Potential lost revenue (PLR) is the amount that arises as a result of correcting an inaccuracy in a return or document, an incorrect repayment or an incorrect claim. The officer dealing with the check will explain how this is calculated.

There are different rules about calculating the PLR where there are group relief, losses, repayments, or accounting timing issues resulting in delayed tax. If you need to know more, please ask the officer dealing with the check.

What if you are unhappy with our service

If you are unhappy with our service, please tell the person or office you have been dealing with. They will try to put things right. If you are still unhappy, they will tell you how to complain.

There is more information on our website. Go to www.hmrc.gov.uk/complaints-appeals/how-to-complain/make-complaint.htm

Which tax periods and taxes these penalty rules apply to

The penalty rules in this factsheet apply to tax returns or documents for all the taxes listed below which are:

- due to be sent to us on or after 1 April 2010 and
- relate to a tax period beginning on or after 1 April 2009.

They also apply to returns or documents for the taxes listed below, indicated by an asterisk (*), which were:

- due to be sent to us on or after 1 April 2009 and
- relate to a period beginning on or after 1 April 2008.

The penalty rules in this factsheet apply to:

Aggregates Levy
Air Passenger Duty
Alcohol Duty
Bingo Duty
Capital Gains Tax*
Climate Change Levy
Construction Industry Schemes*
Corporation Tax*
Excise duties (Holding and Movements)
Gaming Duty
Hydrocarbon Oils Duty
Income Tax (including Self Assessment)*
Inheritance Tax
Insurance Premium Tax
Landfill Tax
Lottery Duty
National Insurance Classes 1 and 4*
National Insurance Class 1A (only for P11D(b) returns for 2010-11 and later years)
Pay As You Earn (PAYE)*
Petroleum Revenue Tax

2. Determining our view of the 'behaviour'

When there is an inaccuracy, we will work with you to find out what caused it. We refer to this as the 'behaviour'. The type of behaviour will affect whether we charge a penalty and the amount of the penalty. There are four different types of behaviour.

Reasonable care

Everyone has a responsibility to take reasonable care over their tax affairs. What 'reasonable care' is will depend on each customer's abilities and circumstances.

If you took reasonable care to get things right but your return or document still contained an inaccuracy, we will not charge you a penalty. Some of the ways you can take reasonable care include:

- keeping enough records to make accurate tax returns
- keeping those records safe
- asking us or a tax adviser if you are not sure about anything and following any advice given.

Careless

This is where you failed to take reasonable care to get things right.

Deliberate

This is where you knew that a return or document was inaccurate when you sent it to us. Examples of deliberate inaccuracies include:

- deliberately overstating your business expenses
- deliberately understating your income
- deliberately paying wages without accounting for Pay As You Earn and National Insurance contributions.

Deliberate and concealed inaccuracies

This is where you knew that a return or document was inaccurate and you took active steps to hide the inaccuracy from us, either before or after you sent it to us. An example of taking active steps to conceal an inaccuracy is where you create a false invoice to cover a non-existent stock purchase.

3. Deciding whether the disclosure was unprompted or prompted

This determines the minimum penalty percentage that we can charge. This is explained in more detail in the section of this factsheet titled 'Disclosing an inaccuracy before we find it'.

4. Deciding the range that the penalty falls within

The penalty percentage falls into one of six ranges. The range it falls into depends on the type of behaviour and whether it was a 'prompted' or 'unprompted' disclosure. The following table shows the six penalty ranges.

Type of behaviour	Unprompted disclosure	Prompted disclosure
Reasonable care	No penalty	No penalty
Careless	0% to 30%	15% to 30%
Deliberate	20% to 70%	35% to 70%
Deliberate and concealed	30% to 100%	50% to 100%

5. Working out the reductions for the quality of disclosure (also referred to as 'telling, helping and giving')

The quality of disclosure (telling, helping and giving), determines where the penalty will fall within the penalty range. The reduction we give depends on how much assistance you give us. For:

- telling we give up to 30%
- helping we give up to 40%
- giving access to records we give up to 30%.

Pool Betting Duty
Remote Gaming Duty
Stamp Duty Land Tax
Stamp Duty Reserve Tax
Tobacco Duty
VAT*

If you need information on penalty rules for other taxes or other tax periods, please speak to the officer dealing with your compliance check.

This factsheet is one in a series

For the full list of the factsheets in the compliance checks series, and factsheet HMRC1 *HM Revenue & Customs decisions - what to do if you disagree*, go to www.hmrc.gov.uk/compliance/factsheets.htm

6. Calculating the penalty percentage rate

The penalty percentage rate is determined by the penalty range and the reduction for the quality of disclosure.

Example We found a careless inaccuracy that the customer had not told us about before we started our check. When we told them about the inaccuracy, they agreed with us. This was a prompted disclosure. The penalty range for a careless inaccuracy with a prompted disclosure is 15% to 30% of the potential lost revenue (PLR). The reduction for quality of disclosure (telling, helping and giving) was 70%.	
To work out the penalty percentage rate, we first calculate the difference between the minimum and maximum penalty percentages.	$30\% \text{ minus } 15\% = 15$
We then multiply that figure by the reduction for quality of disclosure to arrive at the percentage reduction.	$15 \times 70\% = 10.5\%$
We then deduct the percentage reduction from the maximum penalty percentage we can charge	$30\% \text{ minus } 10.5\% = 19.5\%$
This gives us the penalty percentage rate	19.5%

7. Considering other reductions

Before calculating the amount of the penalty, we take into account any other reductions that are necessary. For example, where we have already charged another penalty or surcharge on the same tax.

8. Calculating the amount of the penalty

To calculate the amount of the penalty, we multiply the potential lost revenue (PLR) by the penalty percentage rate. For example, if the PLR in the example above was £3,000, and there were no other reductions, the penalty would be £585 ($£3,000 \times 19.5\% = £585$).

How we can suspend a penalty

We can suspend a penalty for a careless inaccuracy if we:

- can set conditions to help you avoid penalties in the future, and
- believe you can meet these conditions.

We can suspend a penalty for up to a maximum of two years. Normally the suspension period will be as short as possible to allow you to meet the conditions. If we suspend your penalty, you will not have to pay it if you meet the conditions, unless you are charged another inaccuracy penalty during the suspension period. You can find more information in factsheet CC/FS10 *Suspending penalties for careless inaccuracies in returns or documents*. Details of how you can get a copy are in the right hand panel of this factsheet.

We cannot suspend penalties for any other type of behaviour.

How we tell you about a penalty

We will write to you to tell you how much the penalty is and how we have worked it out. If there is anything about the penalty that you do not agree with, or if you think there is any information we have not already taken into account, you should tell us straightaway.

After taking account of anything you have told us, we will then either:

- send you a penalty assessment notice, or
- invite you to enter into a contract with us to pay the tax, interest and penalty.

When directors and/or the company secretary may have to pay a company's penalty for a deliberate inaccuracy

One or more of the directors and/or the company secretary may have to pay some or all of the company penalty if:

- the penalty is attributable to them, and either
- they have gained personally from a deliberate inaccuracy, or
- the company is, or we believe it is about to become, insolvent even if they did not gain personally from the deliberate inaccuracy.

If the company pays the penalty, we will not ask the directors or company secretary to pay it.

What happens if you have deliberately done something wrong

If you give us a statement or documentation that you know to be false, you may be liable to prosecution.

Managing Deliberate Defaulters

If you have deliberately got your tax affairs wrong, we may also need to monitor your tax affairs more closely. We have an enhanced monitoring programme called Managing Deliberate Defaulters. You can find more information about this in factsheet CC/FS14 *Managing Deliberate Defaulters*.

Publishing details of deliberate defaulters

In certain circumstances we may publish your details if you have deliberately got your tax affairs wrong. We cannot publish your details if you qualify for the maximum penalty reduction. You can find more information in factsheet CC/FS13 *Publishing details of deliberate defaulters*.

What to do if you disagree

You can appeal against most of the decisions that we make. We will write and tell you when we make a decision that you can appeal against. We will also explain the decision and tell you what to do if you disagree. You will usually have three options.

Within 30 days you can:

- send new information or arguments to the officer you have been dealing with
- have your case reviewed by an HMRC officer who has not been involved in the check
- arrange for your case to be heard by an independent tribunal.

You can find more about this in factsheet HMRC1 *HM Revenue & Customs decisions - what to do if you disagree*. Details of how you can get a copy are in the right hand panel of this factsheet

Your principal rights and obligations

- You have the right to be represented. You can appoint anyone to act on your behalf. This includes professional advisers, friends, and so on.
- You have the right to consult your adviser. We will allow a reasonable amount of time for you to do so.
- We will protect information we obtain, receive or hold about you.
- We can only ask you for what is reasonable for us to carry out our check. What is reasonable will depend on the circumstances of the check.
- You have the right to complain if you believe that we have not treated you fairly.
- You have an obligation to take care to get things right.
- If you have an adviser, you must still take reasonable care to make sure that any returns, documents or details they send us on your behalf are correct.

Your Charter explains what you can expect from us and what we expect from you. For more information go to www.hmrc.gov.uk/charter

Your rights when we are considering penalties

The European Convention on Human Rights gives you certain important rights. If we are considering penalties, we will tell you. We will also tell you that these rights apply and ask you to confirm that you understand them. These rights are explained below.

- If we ask you any questions to help us decide whether to charge you a penalty, you have the right not to answer them. The amount of help that you give us when we are considering penalties is entirely a matter for you to decide.
- When deciding whether to answer our questions, you may want to get advice from a professional adviser - particularly if you do not already have one.
- If you disagree with us about the tax or any penalties we believe are due, you can appeal. If you appeal about both tax and penalties, you have the right to ask for both appeals to be considered together.
- You have the right to apply for funded legal assistance for dealing with any appeal against certain penalties.
- You are entitled to have the matter of penalties dealt with without unreasonable delay.

You can find more information about these rights in factsheet CC/FS9 *The Human Rights Act and penalties*.

We have a range of services for people with disabilities, including guidance in Braille, audio and large print. Most of our forms are also available in large print. Please contact us on any of our phone helplines if you need these services.

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Compliance checks series

Suspending penalties for careless inaccuracies in returns or documents

This factsheet tells you what happens when we are considering whether to suspend penalties for careless inaccuracies in returns or documents.

When we can suspend a penalty

We can only suspend penalties for careless inaccuracies in returns or documents if we:

- can set conditions to help you avoid penalties for similar inaccuracies in the future, and
- believe that you can meet these conditions.

If we suspend a penalty, you will not have to pay it if you satisfy us that you have met the conditions at the end of the suspension period and you have not incurred another penalty within the suspension period.

When we cannot or will not suspend a penalty

We cannot suspend penalties for deliberate or deliberate and concealed inaccuracies.

We will not suspend penalties for careless inaccuracies if:

- we cannot set specific conditions to help you avoid similar inaccuracies in the future, or
- past behaviour indicates that it is unlikely you will comply with the suspension conditions, or
- the penalty arises from an attempt to use an avoidance scheme.

If we decide not to suspend a penalty, you can appeal against our decision.

For more information about this, please read the section 'What to do if you disagree' on page 2.

What you need to do before we suspend a penalty

Before we suspend a penalty, you will need to agree conditions with us. It is important that:

- you understand the conditions
- you can meet the conditions
- the conditions reflect the size of the inaccuracy
- the conditions take your circumstances into account
- it will be clear to both you and us when you have met the conditions.

As well as agreeing specific conditions to help you avoid similar inaccuracies in the future, you will also have to file all your returns on time and make any notifications on time.

Customers with particular needs

If there is anything about your health or personal circumstances that may make it difficult for you to deal with this check, please tell the officer that is carrying out the check. Telling them will mean that they can help you in the most appropriate way.

For example, if:

- English is not your first language
- you would like us to use a certain format to communicate with you, for example, Braille or Text Relay
- you would like us to visit you at home because it is difficult for you to get to one of our offices.

For more information go to hmrc.gov.uk/contactus/particular-needs.htm

If you need help or more information

If you have any questions, please contact the officer dealing with the check. You can also look for the information you need on our website. Go to hmrc.gov.uk

Authorising a representative

You can authorise someone to deal with us on your behalf. This includes professional tax advisers, friends or relatives. They can deal with us just for a compliance check, or more permanently for your day to day tax affairs.

If you want to authorise a professional tax adviser, they will be able to give you a form to complete and send to us. If you want to authorise someone other than a professional tax adviser, you will need to write to tell us who you want to authorise and what you want them to deal with for you.

Please think carefully about whether you can meet the conditions before you agree to them. If you are unsure about anything, please tell us. If you have an adviser, you can also ask them for help. After you have agreed conditions with us, we will send you a notice of suspension. This will show the conditions and the suspension period.

How we determine the length of the suspension period

The length of the suspension period will depend on how long it will take you to meet the specific suspension conditions. The maximum suspension period allowed by law is two years but normally it would be less than this.

What you need to do during the suspension period

During the suspension period, you must meet the conditions that you have agreed to. You must also make sure that you do not send any other inaccurate returns during the period, as this may make you liable to another inaccuracy penalty. If you incur another inaccuracy penalty during the suspension period, you will have to pay the previously suspended penalty.

What happens at the end of the suspension period

At the end of the suspension period, we will ask you whether you have met the conditions. We may need to check your records and ask for other evidence, to make sure that you have met them. If we agree that you have met the conditions, we will cancel the penalty. If we decide that you have not met the conditions, you will have to pay the penalty. You cannot appeal against this decision. However, you can apply for judicial review of our decision. But this can be expensive, so you should seek legal advice first.

What to do if you disagree

If you disagree with anything during the check please tell the officer dealing with the check what you disagree with and why.

You can appeal against most of the decisions that we make. We will write and tell you when we make a decision that you can appeal against. We will also explain the decision and tell you what to do if you disagree. You will usually have three options.

Within 30 days you can:

- send new information or arguments to the officer you have been dealing with
- have your case reviewed by an HMRC officer who has not been involved in the check
- arrange for your case to be heard by an independent tribunal.

You can find more about this in factsheet HMRC1 *HM Revenue & Customs decisions - what to do if you disagree*. Details of how you can get a copy are in the right hand panel of this factsheet.

What if you are unhappy with our service

If you are unhappy with our service, please tell the person or office you have been dealing with. They will try to put things right. If you are still unhappy, they will tell you how to complain.

There is more information on our website. Go to hmrc.gov.uk/complaints-appeals/how-to-complain-make-complaint.htm

This factsheet relates to compliance checks into any of the following:

- Aggregates Levy
- Air Passenger Duty
- Alcoholic Liquor Duties
- Amusement Machine Licence Duty
- Bank payroll tax
- Bingo Duty
- Capital Gains Tax
- Climate Change Levy
- Construction Industry Scheme
- Corporation Tax
- Excise Duties (Holding and Movements)
- Gaming Duty
- General Betting Duty
- Hydrocarbon Oils Duty
- Income Tax
- Inheritance Tax
- Insurance Premium Tax
- Landfill Tax
- Lottery Duty
- National Insurance Classes 1, 1A* and 4
- Pay As You Earn (PAYE)
- Petroleum Revenue Tax
- Pool Betting Duty
- Remote Gaming Duty
- Stamp Duty Land Tax
- Stamp Duty Reserve Tax
- Tobacco Products Duty
- VAT.

*For Class 1A National Insurance, this factsheet only relates to P11D(b) returns for tax years starting on or after 6 April 2010.

Your principal rights and obligations

- You have the right to be represented. You can appoint anyone to act on your behalf. This includes professional advisers, friends, relatives and so on.
- You have the right to consult your adviser. We will allow a reasonable amount of time for you to do so.
- We will protect information we obtain, receive or hold about you.
- We can only ask you for what is reasonable for us to carry out our check. What is reasonable will depend on the circumstances of the check.
- You have the right to complain if you believe that we have not treated you fairly.
- You have an obligation to take care to get things right.
- If you have an adviser, you must still take reasonable care to make sure that any returns, documents or details they send us on your behalf are correct.

Your Charter explains what you can expect from us and what we expect from you. For more information go to hmrc.gov.uk/charter

This factsheet is one of a series

For the full list of factsheets in the Compliance checks series, and factsheet HMRC1 *HM Revenue & Customs decisions - what to do if you disagree* go to hmrc.gov.uk/compliance/factsheets.htm

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Compliance checks series

The Human Rights Act and penalties

Article 6 of the European Convention on Human Rights (HRA) gives you certain rights when we are considering whether to charge certain types of penalties.

The penalties that Article 6 of HRA apply to

Article 6 rights apply to penalties that are based on a maximum penalty percentage rate of 70 per cent or more of any tax or duty:

- unpaid
- understated
- over-claimed
- under-assessed, or
- that should have been shown on your tax return.

What your rights under Article 6 mean for you when we are considering penalties

We always welcome your cooperation with our compliance check and in establishing your correct liabilities, including whether any penalties may be due. The extent to which you cooperate with us and provide us with information is entirely your choice.

When we are considering penalties you have the right under Article 6 not to answer our questions. This is sometimes referred to as the right not to self-incriminate or the right to silence. This right does not cover information or documents that already exist. This means that you must provide us with such information or documents that already exist, if we have a legal right to ask for them.

In making a decision about how much you are going to cooperate with us, you have the right to get help from a professional adviser. If you do not already have an adviser, you may want to consider consulting one.

You have the right to have the matter of penalties dealt with without unreasonable delay. We will normally tell you whether any penalties are due once we have agreed the tax position with you. If we cannot agree the tax position, we will send you an amendment or assessment of any additional tax we believe is due. If we consider that a penalty is also due, we will send you an assessment of the penalty, based on the additional tax.

If we charge you a penalty, you have the right to ask for a review or to appeal. You also have the right to ask for your review or appeal against both the tax and the penalty decisions to be considered together. Our factsheet HMRC1 *HM Revenue & Customs decisions - what to do if you disagree*, explains what to do if you want to ask for a review, or to appeal. Details of how you can get a copy are in the right hand panel of this factsheet. You can find more information about tribunals on the tribunals website. Go to www.tribunals.gov.uk

Customers with particular needs

If there is anything about your health or personal circumstances that may make it difficult for you to deal with this check, please tell the officer that is carrying out the check. Telling them will mean that they can help you in the most appropriate way.

For example, if:

- English is not your first language
- you would like us to use a certain format to communicate with you, for example, Braille or Text Relay
- you would like us to visit you at home because it is difficult for you to get to one of our offices.

For more information go to www.hmrc.gov.uk/contactus/particular-needs.htm

If you need help or more information

If you have any questions, please contact the officer dealing with the check. You can also look for the information you need on our website. Go to hmrc.gov.uk

Funded legal assistance

You can find out more details in:

- England and Wales by going to the Community Legal Advice website at www.communitylegaladvice.org.uk or by phoning 0845 345 4345
- Scotland by going to the Scottish Legal Aid Board website at www.slabb.org.uk or by phoning 0845 122 8686
- Northern Ireland by contacting a solicitor who is a member of the Law Society of Northern Ireland. Their website is www.lawsoc-ni.org

You have the right to apply for publicly funded legal assistance or Legal Aid. In some circumstances, funding may be available to help you bring certain appeals before the tribunal. If you intend to appeal against a penalty assessment, you may want to check whether your case qualifies and the type of help that may be available. We have no involvement in decisions about whether or not your case will qualify.

The way you can check what help is available and the qualifying conditions depend on where you live in the United Kingdom. You can find more details in the right hand panel of this factsheet. You can also get more details from Citizens Advice or you can apply for funded legal assistance or Legal Aid through a solicitor anywhere in the UK.

If there is anything you do not understand about these rights or what they mean for you, please tell the officer who is dealing with the compliance check straightaway.

Authorising a representative

You can authorise someone to deal with us on your behalf. This includes professional tax advisers, friends or relatives. They can deal with us just for a compliance check, or more permanently for your day to day tax affairs.

If you want to authorise a professional tax adviser, they will be able to give you a form to complete and send to us. If you want to authorise someone other than a professional tax adviser, you will need to write to tell us who you want to authorise and what you want them to deal with for you.

What if you are unhappy with our service

If you are unhappy with our service, please tell the person or office you have been dealing with. They will try to put things right. If you are still unhappy, they will tell you how to complain.

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Seaford Town Council

Report 103/14

Agenda Item No: 20
Committee: Council
Date: 21 August 2014
Title: Recording Council Meetings
By: James Corrigan – Interim Town Clerk
Purpose of Report: To agree to adopt the Recording in Council Meetings Policy as set out below.

Recommendations

You are recommended:

1. To agree to the change in Standing Orders to allow the public to record all public Council meetings.
 2. To decide if the Council is to place its own recording system in the Council chamber.
-

1. Information

- 1.1 The Council requested that a report be presented on the filming of Council meetings following the publication of The Openness of Local Government Bodies Regulations 2014. The publication of these Regulations, which are legally binding and so supersede the Councils Standing Orders did lead to confusion for many Council's across the Country as there was no supporting guidance.
- 1.2 The Guidance notes were only published in the past few days. These are 33 pages long so are not included in full though a PDF has been emailed to all Councillors.
- 1.3 The Guidance notes are called "The Open and accountable local government, A guide for the press and public on attending and reporting meetings of local government guidance note." The notes state "Can I film or audio-record the meeting? Yes, councils and other local government bodies are required to allow any member of the public to take photographs, film and audio-record the proceedings, and report on all public meetings. While no prior permission is required to carry out this activity, it is advisable that any person wishing to film or audio-record a public meeting let their local government staff know so that all necessary arrangements can be made for the public meeting. This is important because the rules require

local government bodies only to provide reasonable facilities for any member of the public to report on meetings.”

- 1.4 It is therefore essential that the Council includes provision to allow the filming of its meetings by the public within the Standing Orders and remove the existing requirement that no recording will be permitted.
- 1.5 An essential part of this policy will be that members of the public must not in any way be disruptive to the meeting and remain within the designated public areas of the meeting room as per the above guidance.
- 1.6 The Council has previously considered the possibility of recording its Council meetings to then place on the internet.
- 1.7 There will of course be a cost for the installation of the equipment to do this. I am grateful for the research undertaken by Councillor Anthony White to secure prices to undertake this work.
- 1.8 The prices are for the installation of Slim line Computer, Screen Keyboard Mouse+ Windows 8, Debut video and audio capture software, 4 x ceiling microphone, interface into computer cables, Wide angle ceiling camera and POE unit, Wooden rack cabinet with shelf and installation.
- 1.9 The quotes are for £3645 and £1660.
- 1.10 The Council should be aware that if it does choose to record its meetings and upload these recordings there will be a time demand placed on staff to do this. There is currently no capacity for this. It is not known how long this will take at this stage. Efficiencies would have to be made elsewhere to enable this to happen.

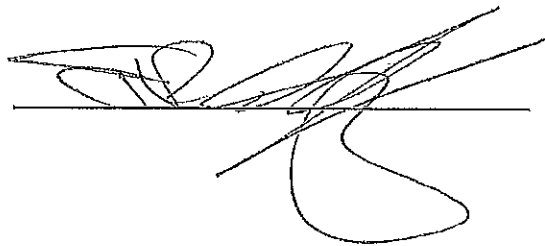
2. Financial Appraisal

- 2.1 If the Council chooses to proceed with the installation of the camera system there will be a financial cost of £1660 if the lowest tender is accepted. There is no specific budget for this purchase.

3. Contact Officer

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

Interim Town Clerk

A handwritten signature in black ink, appearing to read 'James Corrigan', is written over a horizontal line. The signature is stylized and somewhat cursive.



Seaford Town Council

Report 90/14

Agenda Item No: 21
Committee: Council
Date: 21 August 2014
Title: Christmas Holidays, Council closure
By: James Corrigan
Purpose of Report: To seek support to close the Council offices from midday on 24th December 2014 to the 4th January 2014 inclusive.

Recommendations

You are recommended:

1. To approve the closure of the Council offices from midday on 24th December 2014 to the 4th January 2015 inclusive.
 2. To allow staff to use time off in lieu accrued supporting the Christmas Magic for part of this period.
-

1. Information

- 1.1 Traditionally Seaford Town Council offices, as with most other local Councils, close over the Christmas period.
- 1.2 This year Christmas Eve is a Wednesday with Thursday and Friday being Bank Holidays, as well as Thursday 1st January.
- 1.3 To fill in the gaps and give the whole period off, staff will be required to use 4½ days annual leave (two of which are extra days given in addition to the annual entitlement specifically for use at Christmas), returning to work on Monday 5th January.
- 1.4 In the event of an emergency, arrangements will be looked at to provide cover with an emergency number available on the answer machine and the website.
- 1.5 Staff may wish to use some time in lieu built up providing support for the Christmas Magic event for some of the period; this should be allowed.
- 1.6 If individual members of staff do not wish to use their holidays over the Christmas period they will be allowed to work over the holidays.

1.7 Operations at the golf course will continue uninterrupted except for Christmas day.

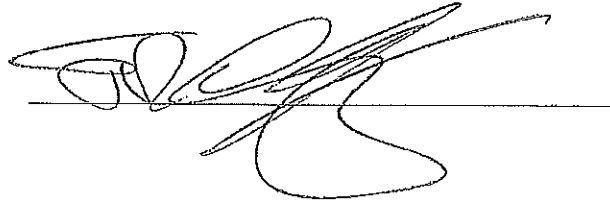
2. Financial Appraisal

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

3. Contact Officer

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

Interim Town Clerk

A handwritten signature in black ink, appearing to read 'James Corrigan', is written over a horizontal line. The signature is stylized and cursive.



Seaford Town Council

Report 88/14

Agenda Item No:	22
Committee:	Council
Date:	21 August 2014
Title:	Sustainable Communities Act – Support for Patchway Town Council Submission
By:	James Corrigan
Purpose of Report:	To seek support for a proposal under the SCA by Patchway Town Council to give the right to Parish and Town Councils to sell Electricity.

Recommendations

You are recommended:

- 1. To agree that Seaford Town Council support the actions of Patchway Town Council in seeking approval of a proposal brought under the Sustainable Communities Act 2007 to give a right to Parish and Town Councils to sell electricity.**
-

1. Information

- 1.1 Under the Sustainable Communities Act 2007, parish & town councils can make “barrier busting” proposals to the Cabinet Office for consideration.**
- 1.2 Such a proposal for the government to give all Parish and Town Councils the right to sell electricity that they generate from local schemes would boost community energy across the country and help the environment.**
- 1.3 In order to have a hope of being successful this application needs as much support as possible from as many local councils and organisations as they can muster; they are therefore seeking the support of other local councils.**
- 1.4 Details of the proposal and using the Sustainable Communities Act are attached at Appendix A. Please note that the Council agreed its support for Sevenoaks Town Council’s submission at the Finance & General Purposes Committee meeting on 27 February 2014.**

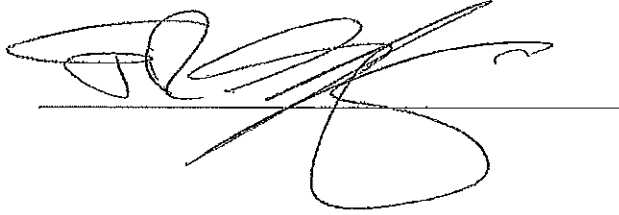
2. Financial Appraisal

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

3. Contact Officer

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

Interim Town Clerk

A handwritten signature in black ink, appearing to be 'James Corrigan', is written over a horizontal line. The signature is stylized and cursive.

Important

A request from Local Works

Hertfordshire APTC Clerk's Day, Friday 18th July 2014

Dear Attendee

Could you please let me know if your Council supports either, or both, of these proposals in principle?

The right for Parish and Town Councils to sell electricity

Patchway Town Council will be submitting a proposal under the Sustainable Communities Act that would boost community energy across the country and help the environment. The proposal is for the government to give all Parish and Town Councils the right to sell electricity that they generate from local schemes.

Currently local authorities have the power to sell electricity from local power generation schemes that they set up, whilst Parish and Town Councils are prevented from doing so.

There are already a significant number of Parish and Town Councils across the country that have successful local energy schemes that produce excess electricity but these councils are not able to gain any revenue from this excess electricity because they are not allowed to sell it into the national grid.

This proposal has a good chance of success. Giving Parish and Town Councils the right to sell electricity is in line with current government policy on promoting community energy. The proposal is also likely to attract wide support from community and environment groups.

A proportion of the revenue from local Business Rates to go to Parish and Town Councils

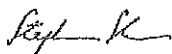
Sevenoaks Town Council have submitted a proposal under the Sustainable Communities Act asking "that the government take the necessary action to allow a percentage of Business Rates to be paid direct to Parish and Town Councils for the benefit of local economic growth."

Currently 21 County Associations of Local Councils and 400 Parish and Town Councils have stated their support for the proposal. The proposal is NALC policy and supported by many organisations and businesses like the Society of Local Councils Clerks, PayPoint and the Campaign for the Protection of Rural England.

The rationale for the proposal is that Parish and Town Councils are the closest democratic body to the rate paying businesses in their areas and so are best placed to receive at least a modest portion of those Business Rates (perhaps around 5%). Parish and Town Councils could then use the revenue on whatever they deemed best for their local communities. This was the case pre 1990.

These two proposals both have a real chance at gaining a tangible success for Parish and Town Councils.

Please email me (steve@localworks.org) and let me know if your Council supports these proposals in principle. Thank you!



Stephen Shaw
National Co-ordinator, Local Works
www.localworks.org

How to use the Sustainable Communities Act

A Guide for Town and Parish Councils

A bottom up process to create sustainable communities

1. The aim of the Sustainable Communities Act is to *reverse* the national problem of community decline, also known as 'Ghost Town Britain', and to create the opposite: sustainable communities.
2. Councils and communities can not reverse community decline on their own. Central government action is needed.
3. Councils and communities are the experts on local problems and the solutions. Therefore the Act empowers them to drive the needed action from central government.

How the process works

1. The Act gives Town and Parish Councils the right to come up with proposals for specific government action and to then submit these to central government whenever they choose. A proposal can be for *any* government action or assistance that would protect or promote any of the four aspects of sustainable communities: local economic activity, environmental protection, social inclusion and democratic involvement.
2. For a proposal to be valid it must
 - a) be for specific *central government* action or assistance
 - b) show how that action would protect or promote at least one of the four aspects of sustainable communities
3. Before submitting a proposal there is a small thing a council has to do. It is required to consult and try to reach agreement about the proposal with interested local people. What this means in practice is a modest attempt to ask local people for their views. It can be done simply and easily and it is not meant to prohibit or put the council off submitting the proposal. For example some parish councils have put a short notice in their newsletter, on their notice board and on their website saying they plan to submit a proposal and asking for people's views.
4. Once the above is done the proposal needs to be submitted via the form on the government's 'barrier busting' website. You will need to add in a couple of lines explaining how you sought the views of local people. The form is here: <https://barrierbusting.communities.gov.uk/form>
5. Government has up to 6 months to respond to the proposal. Any proposal that is not given an initial 'yes' by the government can be taken up by an independent panel called the Selector (made up of NALC and Local Works). Central government must **try to reach agreement** with on whether to implement the proposal. This means an iterative dialogue, discussion and negotiation where **the final decision is taken together** by government and the Selector on whether and how each proposal will be implemented. This can result in reconsideration or compromise.

Steps for submitting a proposal

1. Tell us! - we will help you all the way and can help gather support for your proposal
2. Seek the views of interested local people
3. Write the proposal and submit it on the government website: barrierbusting.communities.gov.uk

This process gets results

Here are two examples of proposals that have been submitted and agreed by the government. These show the potential of what the Act can do.

1. A proposal submitted by Leiston-cum-Sizewell Town Council for new government guidance urging large planning applicants to a) attend a Town or Parish Council meeting to answer questions on their applications and b) provide funding to Town and Parish Councils in order to obtain an independent assessment of their applications. The government guidance has led to Leiston-cum-Sizewell employing an independent expert to scrutinise the application from EDF to build Sizewell C nuclear power station - EDF provided the £10,000 to do so. (Contact us for a more detailed briefing on how your council could benefit from this new guidance.)
2. A proposal submitted by Bleadon Parish Council for the right for Town and Parish Councils to circulate agendas etc electronically was agreed by the government. All Town and Parish Councils can now circulate agendas and similar items electronically if they wish.

Ideas for proposals your council could make

- A third party right of appeal for Town and Parish Councils in the planning process
- Help to promote local businesses by requesting that small businesses be given automatic rate relief.
- Measures to restrict second homes, for example putting them into a separate use class.
- Measures to deal with empty buildings, for example allowing community groups to use empty properties.
- Helping to protect local pubs, for example requiring planning permission and community consultation before a pub is demolished or converted to another use.

Get in touch with us - we want to help your Council

We want to help you all the way when you use the Sustainable Communities Act. Contact our National Co-ordinator, Steve Shaw on steve@localworks.org.

More Information is on our website: www.localworks.org

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Seaford Town Council

Report 87/14

Agenda Item No: 23
Committee: Council
Date: 21 August 2014
Title: Meals in the Community Service
By: James Corrigan
Purpose of Report: To agree a response to the public consultation for proposals to the Meals in the Community Service.

Recommendations

You are recommended:

1. To discuss the proposed changes by East Sussex County Council and agree a response to the consultation to be submitted on behalf of Seaford Town Council, should you wish.
-

1. Information

- 1.1 We have received an email from East Sussex County Council's Adult Social Care department asking for the Council's feedback on proposed changes to the Meals in the Community Service.
- 1.2 Attached at Appendix A is the consultation survey for your consideration should you wish to respond as a Council.

2. Financial Appraisal

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

3. Contact Officer

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

Interim Town Clerk

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Have your say about changes to meals in the community

Since 2008, Adult Social Care has had a contract with Appetito to provide and deliver hot meals and safety checks to people who get meals as part of their social-care support.

We pay towards the cost of this for older people who qualify for the service. At the moment, people pay £3.40 towards it, and we pay £4.10. The total cost of a meal and safety check from Appetito is £7.50 currently.

You may have already heard that East Sussex County Council needs to save money in these difficult financial times, and we want to look at ways to use the resources that we have to support a wider group of people in better ways.

We want to look at a different way for people to get meals and safety checks, and would like to hear how you think our proposals could affect people.

We are proposing to:

1. Stop providing a subsidy (paying part of the cost) for the community meals service, and
2. put together a list of providers to choose from, that we know are high quality and are safety and quality checked.

What we would like your views on:

We would like to know how you think our proposed changes would affect people.

This consultation is not a referendum or a vote. What you tell us will help inform a proposal that we take to the Council's Cabinet for decision.

Why we are making these proposals:

The number of people who choose to use the council's meal service has been falling steadily, and the number of meals delivered has reduced by about a third since the contract started in 2008. This is because there have been:

- changes in how people choose to get their support, and people having more choice and control in how their social-care needs are met,
- an increase in supermarkets and other food outlets offering prepared meals, and
- a growing number of independent meal providers who offer more flexible ways to get hot or chilled meals.

Ending the contract with Appetito would save the council approximately £535,700 a year.

What the proposals would mean:

People would need to pay for the full cost of their meal service, but they will be able to choose who to get them from.

We would try to ensure a variety of prices and services to choose from, and as part of the consultation we will look carefully at other meal services already offered in East Sussex. Providers may also offer safety checks as part of their service.

We will work very closely with everyone who gets meals and safety checks at the moment, and we will also carry out individual needs and risk assessments for everyone.

If you feel worried about the proposals, and would like to talk to someone, you can contact us on 01273 481565, or write to:

Meals in the Community Consultation
County Hall, East Sussex County Council
St Anne's Crescent
Lewes, East Sussex BN7 1UJ

What happens next:

Your responses to this survey will:

- inform any changes to our final proposals about the meals service,
- help the council's Cabinet to make a decision on our proposals, and
- help us decide how we manage any changes to the service in future.

The Council's Cabinet will consider our proposals on 14 October 2014. The Leader of the Council appoints councillors to the Cabinet.

We will share the Cabinet's decision, the results of the consultation, and what happens next with clients, carers and staff.

If the proposed changes did go ahead, we would work closely with those affected and their carers and family.

How to take part in the consultation:

We would really like to hear your views, but you do not have to fill this survey in if you do not want to.

The survey should take about 10 minutes to complete.

You would like help to complete it please contact us (details on next page). We will make sure that carers, family and independent advocates represent any clients who cannot take part themselves.

Please return your completed survey by **Tuesday, 16 September 2014**. You can use the envelope that is enclosed with this survey.

If you would rather complete the survey online, please visit:

<https://consultation.eastsussex.gov.uk/adult-social-care/mic>

What happens to your responses?

The results of the survey will be presented anonymously and your response will be treated in the strictest confidence.

You can find out more about our data protection policy here:

<http://www.eastsussex.gov.uk/socialcare/aboutus/contactus/dataprotection.htm>

However, if your responses highlight any particular concerns around your safety that we feel need to be addressed, we may need to identify who you are.

At any time before the end of the consultation on 16 September, you can change your mind about taking part and withdraw your survey.

Please contact us on the details below if you would like to withdraw your response.

Help and questions:

Please contact us if you need help to take part, or you need a copy of the information in a different format, such as large print, or another language.

Telephone: 01273 481565

Email: policy&strategadmin@eastsussex.gov.uk

Write to: **Meals in the Community Consultation**
County Hall, East Sussex County Council,
St Anne's Crescent,
Lewes, East Sussex
BN7 1UE

About the current service

Q1 Are you filling in this survey as: Please choose one answer.

Someone who gets meals	<input type="checkbox"/>	(Go to Q2)
On behalf of someone who gets meals	<input type="checkbox"/>	(Go to Q2)
A carer or family member	<input type="checkbox"/>	(Go to Q2)
Someone who works at Apetito	<input type="checkbox"/>	(Go to Q4)
Someone who works for East Sussex County Council	<input type="checkbox"/>	(Go to Q4)
A statutory partner (NHS, for example)	<input type="checkbox"/>	(Go to Q4)
A provider of social care services	<input type="checkbox"/>	(Go to Q4)
A voluntary or charity organisation	<input type="checkbox"/>	(Go to Q4)
A member of the public	<input type="checkbox"/>	(Go to Q4)
Other (* please explain below)	<input type="checkbox"/>	(Go to Q4)

Please explain:

Q2 Which services do you, or the person you care for, use?
Please choose one answer.

Meals only	<input type="checkbox"/>
Meals and safety checks	<input type="checkbox"/>

Q3 How often do you get meals delivered? Please choose one answer.

Every day	<input type="checkbox"/>
Once a week	<input type="checkbox"/>
Occasionally	<input type="checkbox"/>
Other (please explain)	<input type="checkbox"/>

Q3) Please explain:

About the proposals

Q4 How much do you agree or disagree with the proposal to stop the subsidy for meals in the community? Please choose one answer.

Strongly agree	Agree	Neither agree nor disagree	Disagree	Strongly disagree	Don't know
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Q5 How much do you agree or disagree with the proposal to put together a list of providers to choose from, that we know are high quality and are safety and quality checked? Please choose one answer.

Strongly agree	Agree	Neither agree nor disagree	Disagree	Strongly disagree	Don't know
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Q6 If the proposals were accepted and the council didn't pay towards or organise meals in the community, what are your concerns?

Please continue on a new sheet if you need more room

Q7 What is most important to you, or someone you care for, when providing meals in the community? Please choose 2 options - a first and second choice.

	First choice	Second choice
Getting prepared and heated meals	<input type="checkbox"/>	<input type="checkbox"/>
The quality of the meals	<input type="checkbox"/>	<input type="checkbox"/>
The delivery of the meals	<input type="checkbox"/>	<input type="checkbox"/>
Someone visiting regularly	<input type="checkbox"/>	<input type="checkbox"/>
The safety check service	<input type="checkbox"/>	<input type="checkbox"/>
The cost of the service	<input type="checkbox"/>	<input type="checkbox"/>
Other (please explain)	<input type="checkbox"/>	<input type="checkbox"/>

NOT APPLICABLE

About the future

Q8 Is there anything we need to think about for future meals services and safety checks that isn't covered in our proposals?

Please continue on a new sheet if you need more room

Q9 Are there any meal delivery or food preparation services in your local area that you would recommend to others? Please choose one answer.

Yes (Please go to Q9a)	No (Go to Q10)	Don't know (Go to Q10)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Q9a Organisation/service name:

As part of the consultation, we plan to run an event where people who get meals at the moment can meet potential new providers, to find out what might be available and how much it would cost. There would also be focus groups.

Q10 If you get meals at the moment, would you be interested in coming to this event or a focus group? Please choose one answer.

Yes	No	Don't know	Leave your contact details in the Feedback section below
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

NOT APPLICABLE

Q11 Are there any other comments or suggestions you would like to make about the proposal for meals in the community?

Please continue on a new sheet if you need more room

Feedback

We want to share the survey results with clients, carers, staff and anyone else who is interested. If you would like to receive the results, please provide your details below.

Please also use this section to leave us your details if you said at Q10 that you would like to meet potential providers. We will contact you when the date has been fixed.

email or address:

About you

We want to make sure that everyone is treated fairly and equally and that no one is left out. That's why we ask you these questions. We won't share the information you give us with anyone else. We will only use it to help us make decisions and make our services better.

You would rather not answer any of these questions, you don't have to.

2 Are you.....? Please choose one answer.

Male	Female	Prefer not to say
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

3 Do you identify as a transgender or transperson? Please choose one answer.

Yes	No	Prefer not to say
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

4 How old are you? Please choose one answer

Under 18	45-54	75-79
18-24	55-59	80-84
25-34	60-64	85+
35-44	65-74	Prefer not to say

Q15 What is your postcode?

Q16 To which of these ethnic groups do you feel you belong? (source: 2011 census) Please choose one answer

<input type="checkbox"/> White British	<input type="checkbox"/> Mixed White and Black Caribbean
<input type="checkbox"/> White Irish	<input type="checkbox"/> Black or Black British other*
<input type="checkbox"/> Asian or Asian British Pakistani	<input type="checkbox"/> Mixed White and Black African
<input type="checkbox"/> Asian or Asian British Bangladeshi	<input type="checkbox"/> Arab
<input type="checkbox"/> White Gypsy/Roma	<input type="checkbox"/> Mixed White and Asian
<input type="checkbox"/> Asian or Asian British other*	<input type="checkbox"/> Chinese
<input type="checkbox"/> White Irish Traveller	<input type="checkbox"/> Mixed other*
<input type="checkbox"/> Black or Black British Caribbean	<input type="checkbox"/> Asian or Asian British Indian.
<input type="checkbox"/> White other*	<input type="checkbox"/> Prefer not to say
<input type="checkbox"/> Black or Black British African	<input type="checkbox"/> Other ethnic group*

* If your ethnic group was not specified in the list please describe your ethnic group.

NOT APPLICABLE

The Equality Act 2010 describes a person as disabled if they have a longstanding physical or mental condition that has lasted or is likely to last at least 12 months; and this condition has a substantial adverse effect on their ability to carry out normal day to day activities.

People with some conditions (cancer, multiple sclerosis and HIV/AIDS, for example) are considered to be disabled from the point that they are diagnosed.

Q17 Do you consider yourself to be disabled as set out in the Equality Act 2010? Please choose one answer

Yes	No	Prefer not to say
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

NOT APPLICABLE

17a) If you answered yes to Q17, please tell us the type of impairment that applies to you. You may have more than one type of impairment, so please select all that apply. If none of these apply to you please select other and write in the type of impairment you have.

<input type="checkbox"/> Physical impairment	<input type="checkbox"/> Learning disability
<input type="checkbox"/> Sensory impairment (hearing and sight)	<input type="checkbox"/> Long standing illness or health condition, such as cancer, HIV, heart disease, diabetes or epilepsy
<input type="checkbox"/> Mental health condition	<input type="checkbox"/> Prefer not to say
<input type="checkbox"/> Other (* please specify)	

17a)* If other, please specify:

NOT APPLICABLE

18 Do you regard yourself as belonging to any particular religion or belief? Please choose one answer.

Yes	No	Prefer not to say
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

18a If you answered yes to Q18 which one? Please choose one answer

<input type="checkbox"/> Christian	<input type="checkbox"/> Hindu	<input type="checkbox"/> Muslim	<input type="checkbox"/> Buddhist
<input type="checkbox"/> Jewish	<input type="checkbox"/> Sikh	<input type="checkbox"/> Any other religion (* please specify)	

18* Please specify:

19 Are you... Please choose one answer.

<input type="checkbox"/> Bi/Bisexual	<input type="checkbox"/> Gay woman/Lesbian	<input type="checkbox"/> Other
<input type="checkbox"/> Heterosexual/Straight	<input type="checkbox"/> Gay Man	<input type="checkbox"/> Prefer not to say

Q20 Are you currently pregnant or have you been pregnant in the last year? Please choose one answer.

Yes	No	Prefer not to say
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Q21 Are you married or in a civil partnership? Please choose one answer.

Yes	No	Prefer not to say
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Thank you for providing this information, your feedback is important to us.

Meals in the Community Consultation
A Floor, North Block, County Hall
East Sussex County Council,
St Anne's Crescent,
Lewes,
East Sussex
BN7 1UE

Seaford Town Council

Report 92/14

Agenda Item No: 24
Committee: Council
Date: 21 August 2014
Title: Electronic Payments system
By: James Corrigan
Purpose of Report: To agree to adopt the attached Electronic Payments Policy.

Recommendations

You are recommended:

1. To agree to adopt the attached Electronic Payments Policy forthwith.
 2. To agree to the necessary amendments to the Financial Regulations.
 3. To agree to the Support Services Manager investigating the use of Debit / Credit cards for some purchases and report back to Council with a suitable Policy.
-

1. Information

- 1.1 The purpose of this report is to place before the Council a clear procedure which Seaford Town Council will operate its electronic payment methods ensuring the safeguarding of public money is paramount. Once approved the Council's Financial Regulations will be amended accordingly. Please note the whole of the Financial Regulations will be reviewed prior to the next Town Council meeting when they will be presented in their entirety for adoption.
- 1.2 It should be noted, the use of electronic payments will form only part of the methods employed by which to remit monies to third parties; cheques, standing orders and direct debits.
- 1.3 The attached policy ensures that there is split functions and that a system is in place to trace the process followed for each electronic transaction.
- 1.4 The availability of electronic payments will save some staff time as the Council currently hand writes all cheques. It is unclear why the Council has not adopted the automated cheque printing feature of the RBS system that the Council uses. However this does take some setting up and requires the purchase of pre-printed

cheques. If the Council adopts the electronic payment system the need to set this up would probably not exist. Payment by cheque will become the exception rather than the rule.

1.5 It would be useful for the Council to also hold Debit or Credit Cards to use for in particular purchases over the internet. Currently staff tend to use their own cards and then reclaim the money, this is not acceptable but is the best practical solution available at present.

1.6 It is recommended therefore that the Support Services Manager investigates the best solution to this problem.

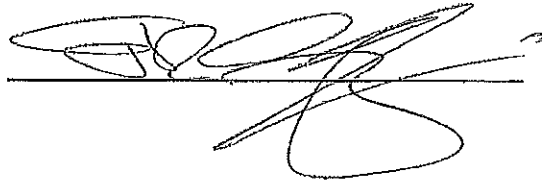
2. Financial Appraisal

2.1 There is no financial consequence as a result of the recommendations in this report.

3. Contact Officer

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

Interim Town Clerk

A handwritten signature in black ink, appearing to read 'James Corrigan', is written over a horizontal line. The signature is stylized and cursive.



SEAFORD TOWN COUNCIL

Electronic Payments Policy

1. Introduction

- 1.1 Following the repeal of 150(5) of the Local Government Act 1972 which stipulated a *two Member signature rule* i.e. two signatures required on a payment mechanism such as a cheque or standing order, local councils are now allowed to take advantage of electronic payment methods such as BACS.
- 1.2 In adopting any such electronic payment method, however, the underlying principle of safeguarding public money still applies and the local authority must ensure that robust controls on payments, as an integrated part of the overall financial control system, remains.

PROCEDURE

3. Documentation

- 3.1 Prior to any electronic payment, a (summary) BACS invoices for payment report will be produced detailing all payments that are to be made in the current payment run. This document will be completed by the Support Services Manager or her nominated representative.
- 3.2 All source documents such as supplier invoices and other similar requests for payments will be attached to a invoices for payment report.
- 3.3 The BACS Invoices for payment report and source documents will be presented to the Town Clerk and two Members of the current named signatories (as detailed on the bank mandate) for approval. Each will sign the BACS Invoices for payment report. In the Town Clerk's absence*, the Support Services Manager will sign.

*Absence is denoted as 3 or more consecutive working days.

- 3.4 Prior to final processing of the electronic payment(s), the Support Services Manager or her nominated representative, will check and confirm the details on the bank's on-line payment screen with that shown on the BACS Invoices for payment report
- 3.5 Once payment processing has been completed, a list of payments made from the bank's on-line system will be printed attached to the BACS Invoices for payment report and signed-off by the Support Services Manager as a confirmed correct payment record ("Confirmed Payment").

4. Integrity

- 4.1 As the Support Services Manager prepares the BACs Invoices for payment report, the Confirmed Payment signee must be the Town Clerk or in the Town Clerks absence Chairman of the Finance and General Purposes Committee.
- 4.2 When appropriate, the Vice-Chairman of the Finance and General Purposes Committee will deputise for the Chairman.

5. Traceability

- 5.1 A unique reference number will be used for each BACs Invoices for payment report which will be entered onto the bank's on-line system known as the BAC ID and the Town Council's computer payment system.

6. Security

- 6.1 Each Operator of the on-line payment system has a different function which is pre-set by the Bank and cannot be overruled. Currently Elizabeth Harvey, Administration Assistant) would create the batch of payments, she is then physically unable to authorise this batch. This has to be done by a second person after checking the batch. Currently this is Lucy Clark (Support Services Manager), Each have their own unique log-on and passcode to be able to operate the payment system.
- 6.2 All log-on and passcodes will be held separately by each respective individual in a secure place.
- 6.3 Any changes to these operator names must be approved by the Town Clerk.
- 6.4 Access to on-line banking accounts will be directly to the access page (which may be saved under "favourites"), and not through a search engine or e-mail link. Computer auto-saving of bank log-on and passcode details will be prohibited.
- 6.5 The Support Services Manager will ensure that any computers used to transact financial business on behalf of the Council, will have operational and up-to-date anti-virus, anti-spyware and firewall software in-place. This is a service Currently provided by East Sussex County Council.

7. Audit

- 7.1 All payments made through the on-line banking system will be made available to the internal auditor for validation during internal audits.

8. Costs

- 8.1 Seaford Town Council currently enjoys free banking (including payments made by cheque) with The Cooperative Bank, however, any change to online banking will see transaction charges for online payments being made. This is, however, mitigated by the reduced costs in postage, envelopes and the printing of cheques.

- 8.2 For each payment made, there will be a net saving.



Seaford Town Council

Report 102/14

Agenda Item No: 25
Committee: Full Council
Date: 21 August 2014
Title: Complaints Procedure
By: James Corrigan
Purpose of Report: To present a revised Complaints Procedure for adoption.

Recommendations

You are recommended:

1. To formally adopt the revised Complaints Procedure as at Appendix A.
 2. If adopted, to approve a review date of the document of August 2017.
-

1. Information

- 1.1 As a result of the Independent Investigation undertaken earlier this year, it was recommended that the Council's Complaints Procedure be reviewed with a view to making it a useable document.
- 1.2 Attached at Appendix A is a revised Complaints Procedure presented the Council for consideration and adoption.
- 1.3 This procedure is considerably longer than the previous document, due to now providing more information and guidance for both members of the public on how and when to submit a formal complaint and for the members of the Council and Officers on how to deal with such a complaint.
- 1.4 It is recommended that the review date for this document be set as August 2017.

2. Financial Appraisal

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

3. Contact Officer

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

Interim Town Clerk

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Seaford Town Council Complaints Procedure

Seaford Town Council aims to provide the best possible service to the residents of Seaford.

However, we recognise that from time to time, users of our services may feel that the quality or level of service is less than they could reasonably expect.

It remains the position that the Local Government Ombudsman has no jurisdiction over Town, Parish and Community Councils. Therefore, this Complaints procedure has been adopted by the Council in order to allow members of the public the opportunity to submit a complaint regarding the administration of the Council or its procedures, and have the complaint dealt with in a fair and timely manner.

Please note however that complaints about an individual employee of the Council would be dealt with as an employment matter. The complainant can however be assured that the complaint will be investigated and dealt with internally with appropriate actions taken as deemed necessary.

Complaints regarding a Councillor are subject to the jurisdiction of the Code of Conduct. Complaints of this nature will be forwarded to the District Monitoring Officer at Lewes District Council to review.

We greatly value your continued support and good will and, therefore, if you have a complaint, we would like to hear about it.

GENERAL COMPLAINTS

1. All complaints must be made in writing (by post or through email) and addressed to the Town Clerk.
2. On receiving the complaint, the Town Clerk shall acknowledge the complaint and try to settle the complaint directly.
3. The complaint will be logged with a deadline set and brief action plan of who is to be involved in reviewing the complaint, what information is needed and potential actions to be taken.
4. The Town Clerk will endeavour to respond to the complaint with a resolution within 21 working days of the date of the letter. If necessary, the Town Clerk will send a holding letter to the complainant to allow further time to address the issues.

5. The Town Clerk will provide an update at Full Council meetings of any complaints received and outcomes as part of the Clerk's Report. All personal details will be excluded when reporting the complaint to Full Council so as to ensure confidentiality is maintained.
6. If a complainant is unhappy with the outcome of their complaint, they have 21 days from receipt of the outcome letter to notify the Town Clerk of this.
7. The Town Clerk will then arrange for the complaint to be considered and dealt with by the Appeals Sub-Committee. The complainant will be offered the opportunity to explain the nature of the complaint to the meeting.
8. The Clerk will recommend prior to the meeting if the complaint warrants exclusion of the press and public at the meeting.
9. The decision on the complaint shall be announced at the meeting and confirmed in writing to the complainant.

All complaints must be dealt with in writing (either by post or via email) to ensure a complete paper trail is recorded.

COMPLAINTS AGAINST AN OFFICER/EMPLOYEE OF THE COUNCIL

1. Any complaints regarding the actions of an employee should be submitted in writing (by post or through email) to the Town Clerk.
2. Any complaints regarding the Town Clerk should be submitted in writing (by post or through email) to the Mayor.
3. The complaint will be acknowledged in writing upon receipt. The complaint will not be included on the Complaints Log due to its confidential nature.
4. Where the complaint is regarding the actions of an employee, the Clerk will deal with this as an employment matter. The Clerk will investigate the complaint and if felt necessary, present it to the Disciplinary Sub-Committee if it is deemed to be a potential disciplinary offence. The Clerk will however endeavour to resolve the complaint directly if possible.
5. If deemed necessary, a meeting of the Disciplinary Sub-Committee will be convened to discuss the complaint and whether there is a need to invoke the disciplinary process as per the Council's Disciplinary Procedure.
6. The complainant may be contacted as part of an investigation, to explain the nature of their complaint if it is felt that more information/clarification is required in order for the Disciplinary Sub-Committee to fairly reach a conclusion on action to be taken.
7. The complainant will receive a written reply to their complaint detailing the outcome of their complaint but ensuring that the employee in questions confidentiality is not breached.
8. If the complaint is regarding the Town Clerk, the above stages 2 – 7 will be taken by the Mayor. The Clerk would be excluded from having any dealings with the investigation or subsequent meetings. The Council would employ external expert support to assist in dealing with the complaint.
9. If a complainant is unhappy with the outcome of their complaint, they have 21 days from receipt of the outcome letter to notify the Town Clerk/Mayor of this.
10. The Town Clerk/Mayor will then arrange for the complaint to be considered and dealt with by the Appeals Sub-Committee. The complainant may be

offered the opportunity to explain the nature of the complaint to the meeting. There may be an exclusion of press and public for this item of the meeting.

11. The decision on the complaint shall be notified to the complainant in writing and not announced publicly during the meeting.
12. Complaints will be handled as efficiently and swiftly as possible, although an exact timescale is hard to determine.

At all times, every individual will be treated fairly and the process will remain reasonable, accessible and transparent.

COMPLAINTS AGAINST A MEMBER OF THE COUNCIL

Seaford Town Councillors sign up to a Code of Conduct upon taking office. Any member of public wishing to submit a complaint for breach of the code should do so to the District Monitoring Officer at Lewes District Council:

The Monitoring Officer
The Audit and Standards Committee
Lewes District Council
Southover House
Southover Road
Lewes
East Sussex
BN7 1AB

Email complaints marked for the attention of 'The Monitoring Officer' can be sent to: catherine.knight@lewes.gov.uk

For more information on the process, please visit their website at: www.lewes.gov.uk/council/16154.asp or contact Lewes District Council on 01273 484148.

Adopted by Council: 21 August 2014

Review: August 2017

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Draft



Seaford Town Council

Report 104/14

Agenda Item No: 26
Committee: Town Council
Date: 21 August 2014
Title: Seahaven FM, review of awarding grant
By: James Corrigan, Interim Town Clerk
Purpose of Report: To decide if the decision to award a grant of £750 to Seahaven FM by the Finance and General Purposes Committee on the 12th June 2014 should be agreed to.

Recommendations

1. That the Council decides if the decision to award a grant of £750 to Seahaven FM should be upheld.
 2. Also that the Council decides if it wishes to pursue the loan of £5,000 or write this off.
-

1. Information

- 1.1 The Finance and general purposes meeting on the 12th June 2014 made a grant award of £750 to the local radio station Seahaven FM. At this meeting there were 33 grant awards with a further number of applicants not receiving a grant due to not meeting the criteria or a shortage in funds available.
- 1.2 Subsequently on the 16th June 2014 a request to "call in" this decision was made by the requisite seven Councillors one of whom later withdrew his signature but this was replaced by an additional signature. Appendix A.
- 1.3 The grounds for calling in this grant were that there was a loan of £5000 outstanding to Seahaven FM awarded at the full Council meeting on the 12th August 2010, Appendix B.
- 1.4 Whilst a repayment schedule has been set up for this loan and a draft loan agreement there is no evidence of any repayments having been made or any attempt being made to recover the funds on behalf of the Council. A signed loan agreement could not be located either.
- 1.5 It is noted in the report presented to the Council on 12th August 2010 that one option put forward could be to write off the loan in the future. This was not recorded as the preferred option in the minutes but never the less remains open to the Council if it so wishes.

- 1.6 It does appear that when the loan was given there was a belief that commercial revenue would enable the Radio Station to repay the loan. A copy of the Seahaven FM financial statement is attached for information, Appendix D.
- 1.7 The original application form for the grant considered on the 16th June 2014 is attached as Appendix E.
- 1.8 A point has been raised that a grant should not have been awarded whilst there was a loan outstanding to Seahaven FM. However the Council has a loan outstanding to Seaford Town FC during which time grants have been awarded thus setting a precedent.

2. Financial Appraisal

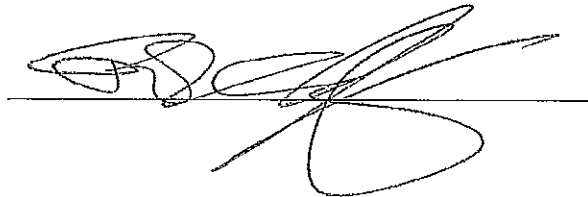
The financial implications of this report are up to £750 expended from the grants budget which will spend this budget as was expected, however in theory this has already been agreed to.

The writing off of the loan of £5000 would remove this amount from the Councils assets.

3. Contact Officer

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

Interim Town Clerk

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

Dear Mark Brown and James Corrigan

We the undersigned Councillors are writing to you to express our serious concerns regarding the decision to grant £750 to Seahaven FM.

It was made expressly against Town Council Policy. We have policies for a reason and think that they should be consistently adhered to, to give public confidence in our decision making.

Seahaven FM's grant application did not adhere to F&GP policy, whilst other community groups did abide by the rules but due to over subscription did not obtain a grant, this would appear that rules are used for one group but not used for others, once again reducing public confidence and giving a potential impression of preferential treatment.

At this time and at all times it is essential that the Council and all its Councillors are impartial and use public monies wisely in the interests of the community.

It has come to our attention that Seahaven FM is an outstanding debtor to the Council, as a 'loan' was given by the Council in 2010, which it appears has not been wholly repaid. This is based on preliminary evidence and we are looking into it further. It is not clear what the repayment scheme was, or of any redress for failure to make loan repayments. We the undersigned would like this to be investigated further by the RFO and auditors to ensure that public monies are fully accounted for and any outstanding loans repaid, in a timely manner.

It is not clear if this information was known to all Councillors involved in the grant decision making process. Therefore we would ask that the decision is reversed under Standing Orders 11 Rescission of previous resolution, and until such times as the grant application is adhered to properly by policy and that a payment scheme for the loan is made and monies owing to the town / public are repaid and until that time that no further grants/ loans or any other such payment be made to Seahaven FM and that the grant of £750 is not made.

It may be deemed that other organisations in the town that had met the criteria but did not receive an award would be equally deserving of the £750 (unless they too are debtors of the Council) and if appropriate this money could be divided amongst them equally, to restore public trust and confidence in the system and the policies of this Council.

For Seaford

C 41.2 It was **RESOLVED** to **APPROVE** that the Installation, (to be undertaken by Lewes District Council's selected contractors) proceeds, subject to the installation procedures and possible storage methods set out by the Projects and Facilities Manager and to authorise the Town Clerk to sign the agreement on behalf of the Town Council.

C 42 Seahaven FM

Members considered report 78/10.

It was **RESOLVED** to **AGREE** a loan to Seahaven FM of up to £5,000 to pay for costs set out in paragraph 1.4 of report 78/10 to ensure that the Radio Station is able to operate. This loan should be on terms to be agreed between the Town Clerk, the Leader and Deputy Leader of the Council and the Leader of the Minority Group and negotiated with Seahaven FM.

Standing Order 74 was suspended to allow the Young Mayor to address the meeting.

C 43 Young Mayors Awards

Members considered report 79/10.

Young Mayor, Ellie Homan, addressed the Council with ideas for the Young Mayors Awards to replace the Young Personality of the Year Awards.

It was **RESOLVED** to **AGREE** to the request from the Young Mayor and Deputy Young Mayor to take responsibility for the organisation of a Young Mayors Awards to replace Young Personality of the Year.

Standing Order 74 was resumed.

C 44 Progress Items – Twinning Arrangements Working Group

It was **RESOLVED** to **APPOINT** Councillor R C S Brown as a Council representative to the Twinning Arrangements Working Group.

C 45 Progress Items - and Standing Orders Review Working Group

It was **RESOLVED** to **REFUSE** a replacement for Councillor R F Collicot on the Standing Orders Review Working Group.

C 46 Exclusion of Press and Public

It was **RESOLVED** to **EXCLUDE** the press and public under the Public Bodies (Admission to Meetings Act) 1960 as the matter to be considered contained confidential business information.

C 47 Seaford Head Golf Course Business Plan

Members considered report 80-10

It was **RESOLVED** to **ACCEPT** the golf course clubhouse business plan as a working document.



APPENDIX E

Seaford Town Council

Report 78/10

Agenda Item No:	12
Committee:	Council
Date:	12 th August 2010
Title:	Seahaven FM
By:	Sam Shippen, Town Clerk
Wards Affected:	All Seaford Wards
Purpose of Report:	To advise Members of a request for financial support.

Recommendations

You are recommended:

1. To consider a financial contribution by means of grant and/or loan to Seahaven FM.
2. If a loan is made, to consider delegation to the Responsible Finance Officer to agree a suitable repayment schedule.

1. Information

- 1.1 Seahaven FM is a Seaford based community radio station which is run on a not for profit basis as a company limited by guarantee. Part of their Ofcom Licence requirement as a community station is to provide social gain, they are willing to assist community, voluntary and non profit making groups in the town promote their activities.
- 1.2 Volunteers have invested their time and personal finances over the past three or so years in an effort to win an FM licence from Ofcom. This licence has now been granted and the organisation is in the final stages of set up prior to launch.
- 1.3 The broadcasting mast was originally planned to be erected at the Newhaven Fort. Because of reception difficulties, plans were amended and negotiations undertaken with the Coastguard to attach to their existing mast near Newhaven.
- 1.4 Costs which have now become apparent in relation to legal, licence and other costs are potentially up to £5k including VAT in order to complete this process. A sum which is not currently available within the company.

- 1.5 Although representations are currently being made on behalf of Seahaven FM to reduce these costs, in order to ensure that they are able to fully launch their station they need to secure the finance.
- 1.6 Meetings were held with the Town Clerk on 28th July and subsequently with the Leader of the Majority and Minority Groups, the Mayor, Vice Chairman of Finance & General Purposes Committee and Town Clerk on 3rd August to identify possible assistance from Seaford Town Council.
- 1.7 Under section 19 of the Local Government (Miscellaneous Provisions) Act 1976 the Town Council are able to support facilities for the use of organisations having social or recreational objects. Additionally, we are able to contribute by way of grant or loan towards the expenses incurred by any voluntary organisation in providing any recreational facilities.
- 1.8 The Town Clerk has suggested that provision may be made by using this power.

2. Financial Appraisal

- 2.1 There is £300 left in the small grants budget unallocated which could be granted to this organisation.
- 2.2 Additional grant could be agreed and a virement made from reserves should the Council wish.
- 2.3 A loan could be made and terms for repayment agreed with the company. VAT will be recoverable by the company at their next return. However any other income available to them for repayment purposes would not be generated until such time as the station is operational.
- 2.4 Council could in future years, budget to write off any loan by way of a grant allocation in the given financial year.
- 2.5 There is a risk to any financial advance that if the company is not successful in generating advertising revenue the repayment may not be made. This is considered a low risk.

3. Contact Officer

The Contact Officer for this report is Sam Shippen, Town Clerk.

Town Clerk

APPENDIX D.

Report of the Directors and
Unaudited Financial Statements for the Year Ended 31 August 2013.
for
SEAHAVEN FM BROADCASTING LTD

SEAHAVEN FM BROADCASTING LTD

Contents of the Financial Statements
for the Year Ended 31 August 2013

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Report of the Directors	2
Profit and Loss Account	3
Balance Sheet	4
Notes to the Financial Statements	5
Profit and Loss Account	7

SEAHAVEN FM BROADCASTING LTD

Company Information
for the Year Ended 31 August 2013

DIRECTORS: N Mallinson
M J Boxall
G Broom
N Chorley
M Evans

SECRETARY:

REGISTERED OFFICE: Unit 43
Enterprise Centre
Denton Island
Newhaven
East Sussex
BN25 1QL

REGISTERED NUMBER: 06682453 (England and Wales)

ACCOUNTANTS: Shoreline Accountants Ltd
Newhaven Enterprise Centre
Denton Island
Newhaven
East Sussex
BN9 9BA

SEAHAVEN FM BROADCASTING LTD

Report of the Directors
for the Year Ended 31 August 2013.

The directors present their report with the financial statements of the company for the year ended 31 August 2013.

PRINCIPAL ACTIVITY

The principal activity of the company in the year under review was that of Running a Community Internet and Radio Station.

DIRECTORS

The directors shown below have held office during the whole of the period from 1 September 2012 to the date of this report.

N Mallinson
M J Boxall
G Broom
N Chorley
M Evans

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:

N Mallinson - Director

7 May 2014

SEAHAVEN FM BROADCASTING LTD

Profit and Loss Account
for the Year Ended 31 August 2013

	Notes	31.8.13 £	£	31.8.12 £	£
TURNOVER			12,837		18,148
Distribution costs		697		538	
Administrative expenses		<u>25,834</u>	<u>26,531</u>	<u>22,989</u>	<u>23,527</u>
OPERATING LOSS and LOSS ON ORDINARY ACTIVITIES BEFORE TAXATION	2		(13,694)		(5,379)
Tax on loss on ordinary activities	3		-		-
LOSS FOR THE FINANCIAL YEAR			<u>(13,694)</u>		<u>(5,379)</u>

SEAHAVEN FM BROADCASTING LTD

Balance Sheet
31 August 2013

	Notes	31.8.13 £	£	31.8.12 £	£
FIXED ASSETS					
Intangible assets	4		419		419
Tangible assets	5		5,519		7,367
			<u>5,938</u>		<u>7,786</u>
CURRENT ASSETS					
Debtors	6	1,285		-	
Cash at bank and in hand		495		177	
		<u>1,780</u>		<u>177</u>	
CREDITORS					
Amounts falling due within one year	7	25,408		11,959	
		<u>25,408</u>		<u>11,959</u>	
NET CURRENT LIABILITIES			<u>(23,628)</u>		<u>(11,782)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>(17,690)</u>		<u>(3,996)</u>
CAPITAL AND RESERVES					
Called up share capital	8		5		5
Profit and loss account	9		(17,695)		(4,001)
			<u>(17,690)</u>		<u>(3,996)</u>
SHAREHOLDERS' FUNDS			<u>(17,690)</u>		<u>(3,996)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2013.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2013 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Directors on 7 May 2014 and were signed on its behalf by:

N Mallinson - Director

M Evans - Director

The notes form part of these financial statements

SEAHAVEN FM BROADCASTING LTD

**Notes to the Financial Statements
for the Year Ended 31 August 2013**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover

Turnover represents net invoiced sales of services, excluding value added tax.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 0, is being amortised evenly over its estimated useful life of nil years.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc - 25% on reducing balance

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

2. OPERATING LOSS

The operating loss is stated after charging:

	31.8.13	31.8.12
	£	£
Depreciation - owned assets	<u>1,848</u>	<u>2,455</u>
Directors' remuneration and other benefits etc	<u>10,890</u>	<u>510</u>

3. TAXATION

Analysis of the tax charge

No liability to UK corporation tax arose on ordinary activities for the year ended 31 August 2013 nor for the year ended 31 August 2012.

4. INTANGIBLE FIXED ASSETS

	Goodwill £
COST	
At 1 September 2012 and 31 August 2013	<u>419</u>
NET BOOK VALUE	
At 31 August 2013	<u>419</u>
At 31 August 2012	<u>419</u>

SEAHAVEN FM BROADCASTING LTD

Notes to the Financial Statements - continued
for the Year Ended 31 August 2013

5. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 September 2012 and 31 August 2013	15,302
DEPRECIATION	
At 1 September 2012	7,935
Charge for year	1,848
At 31 August 2013	9,783
NET BOOK VALUE	
At 31 August 2013	5,519
At 31 August 2012	7,367

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.13	31.8.12
	£	£
Trade debtors	1,285	-
	<u>1,285</u>	<u>-</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.13	31.8.12
	£	£
Bank loans and overdrafts	31	-
Trade creditors	8,237	6,089
Taxation and social security	161	131
Other creditors	16,979	5,739
	<u>25,408</u>	<u>11,959</u>

8. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:					
Number:	Class:	Nominal value:	31.8.13	31.8.12	
5	Ordinary	1	£ 5	£ 5	
			<u>5</u>	<u>5</u>	

9. RESERVES

	Profit and loss account £
At 1 September 2012	(4,001)
Deficit for the year	(13,694)
At 31 August 2013	<u>(17,695)</u>

SEAHAVEN FM BROADCASTING LTD

Profit and Loss Account
for the Year Ended 31 August 2013

	31.8.13		31.8.12	
	£	£	£	£
Turnover				
Sales	9,044		15,099	
T shirt Sales	355		126	
Misc Sales	290		535	
Subs/memberships	3,148		2,388	
	<u> </u>	12,837	<u> </u>	18,148
Expenditure				
Outside Broadcasting	32		275	
Production Costs	665		263	
Insurance	116		-	
Directors' salaries	10,890		510	
Telephone	1,206		2,885	
Post and stationery	72		26	
Advertising	289		202	
Sundry expenses	104		105	
Web Hosting Domain	924		1,891	
Accountancy	-		475	
Licences	3,277		4,333	
studio costs	6,980		9,778	
	<u> </u>	24,555	<u> </u>	20,743
		(11,718)		(2,595)
Finance costs				
Bank charges		129		328
		<u> </u>		<u> </u>
		(11,847)		(2,923)
Depreciation				
Plant and machinery		1,847		2,456
		<u> </u>		<u> </u>
NET LOSS		<u><u>(13,694)</u></u>		<u><u>(5,379)</u></u>

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Seaford Town Council
REVENUE GRANTS OVER £500 TO
VOLUNTARY/COMMUNITY ORGANISATIONS
APPLICATION FORM 2014/15

Eligibility Criteria
 Please tick the checklist below to verify that your group is eligible to apply for funding and ensure that you can provide supporting information as requested with your application, or your application will not be considered.

	yes	no	
a.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	We are a voluntary/community group providing a service or activity for the benefit of the residents of Seaford.
b.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	We have a written set of rules, constitution, or other governing document, and confirm that the copy provided with this application is current and properly authorised.
c.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	A bank account is held in the name of the group requiring at least two signatures for cheque transactions or cash withdrawals
d.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	A copy of our latest annual accounts/latest bank statement/balance sheet is enclosed OR (for new groups) we enclose income and expenditure plans for our first year of operation.
e.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	We have an Equality and/or Equal Opportunities policy (this policy may be contained within your constitution or other governing document)
f.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	We have public liability insurance to the value of at least £1 million (If you do not, please explain why).
g.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	We have a policy to ensure the safeguarding of children or vulnerable adults (where appropriate).

1 Name of Main Contact

Title	MR	First Name	NICHOLAS	Surname	MALLINSON
Organisation Name	SEAHAVEN FM				
Post held in Organisation	MANAGING DIRECTOR				
Address of Organisation	UNIT 3, THE COURTYARD, SAXON LANE, SEAFORD				
Address of Contact	AS FOR ORGANISATION.				
Postcode	BN25 1AL	Telephone (day)	01323 891424		

2 What are the main aims of your organisation?

PROVISION OF LOCAL RADIO SERVICE TO THE RESIDENTS, BUSINESSES & VISITORS OF SEAFORD, NEWHAVEN AND PEACEMAN.

3 How many members and participants does your organisation have?
 Please indicate how many are from Seaford.

TOTAL OF 38 OF WHICH 23 CURRENTLY RESIDE IN SEAFORD.

4 Please complete this section from your organisation's latest set of accounts

Balances held: 31.12.2013	
Year ending	31.12.2013
Total Income	£ 21,876
Total Expenditure	£ 22,358
Surplus/ Deficit for year	£ 482

Cash	£ 1,981.67
Other	£ NIL

(Please specify, and if for a particular purpose, please state)

5

(a) How many people are involved in the running of your organisation?

Full time Employees	0	Full time Volunteers	0
Part time Employees	1	Part time Volunteers	37

(a) What would this grant be used for?

REPLACEMENT OF LIFE EXPIRED UNRELIABLE COMPUTERS IN BOTH STUDIOS USED TO BROADCAST OUTPUT PLUS UPS UNITS TO PROTECT THEM FROM POWER SPIKES

(b) How many Seaford residents would benefit from this activity and how?

ALL RESIDENTS WOULD POTENTIALLY BENEFIT. AS WE WOULD FUTURE PROOF OUR ABILITY TO BROADCAST. ALSO UPS UNITS WOULD ENABLE US TO STAY ON AIR DURING POWER CUTS.

(c) How will you assess the effectiveness of this activity or project?

1) REDUCED DOWNTIME & DIRECT COSTS (FINANCIAL AND VOLUNTEERS TIME) TO STATION.
2) ABILITY TO CONTINUE TO BROADCAST DURING POWER CUTS.

(d) How will you acknowledge Seaford Town Council as a funder?

PRESS RELEASE WITH PHOTOCALL.
ACKNOWLEDGEMENT ON OUR WEBSITE
ON-AIR NEWS COVERAGE.

6

How much do you wish to apply for from the Council? £...1,981-67p

7

How much will the activity or project cost? Please give breakdown of main items.

ITEMS	
3 x SWEEX FP220 UPS PACKS	£ 361-71
2 x PAVILION 500-2420x DESKTOP PCs	£
(ONE FOR EACH STUDIO FOR PLAYOUT TO AIR)	£ 859-98.
2x ACER T272 HLB TOUCHSCREEN MONITORS	£ 759-98
(ONE FOR EACH STUDIO)	£
	£
Total Cost of Activity or Project	£ 1,981-67
If you are making a contribution from other funds please indicate here (Please indicate whether any funding is agreed, conditional etc. in the space below)	£ 0-00
Amount of Grant Requested	£ 1,981-67

8

Declaration

I (name) NICHOLAS MALLINSON and (name) MARK EVANS

as authorised representatives of (Organisation Name)

to the best of our knowledge all the information we have provided in this application for grant is correct. Any grants awarded will be exclusively used for the purposes, and subject to any conditions specified by Seaford Town Council and utilised by 31 March 2015. We enclose a current copy of our constitution, a copy of our latest annual accounts and give permission for all the details of this application, including finances, to be disclosed at meetings of the Seaford Town Council which are open to the press and public. We agree to provide a formal statement detailing how a grant from Seaford Town Council has been spent by 31 March 2015. We acknowledge that Seaford Town Council may request repayment of any grant not utilised for the purpose given by 31 March 2015. We agree to make a formal presentation to the Town Forum in April 2015 regarding how the grant was used.

Date 29 MAY 2014

Signature

Date 29 MAY 2014

Signature

Please return this form to: Seaford Town Council, 37 Church Street, Seaford, East Sussex BN25 1HG by 12 noon on Friday 30th May 2014.

If you would like advice on the application process, please contact Mrs Lucy Clark, Support Services Manager on 01323 894870.

SEAHAVEN FM BROADCASTING CONSTITUTION

1. SEAHAVEN FM BROADCASTING LTD

Seahaven FM Broadcasting Ltd (the Company) is a private company limited by guarantee, with no share capital and is registered under section 30 of the Companies Act, registration number 6682453. The Company is not for profit. The Company holds the Ofcom licence to broadcast on the FM waveband for Seaford, Newhaven and Peacehaven in East Sussex and the surrounding area.

The Company has five directors. Directors of the company are elected from the Management Team of Seahaven FM.

The financial year for the Company shall be from 1st May to 30 April.

Seahaven FM is a local community radio station in accordance with the Ofcom Community Radio Licence number CR211 that broadcasts to Seaford, Newhaven and Peacehaven. It provides the residents and businesses a voice to promote their activities to local area.

As a community radio station it will advantage local not for profit groups who will be able promote their activities without cost, as well as offering commercial radio advertising to businesses at a fraction of the cost of commercial radio stations. It will also provide entertainment and information to the communities that live and work in the area to which the radio station broadcasts.

Registered office: 3 The Courtyard, Saxon Lane, Seaford, East Sussex, BN25 1QL

2. SEAHAVEN FM LTD

Seahaven FM Ltd is a private company and is registered under section 30 of the Companies Act. This company has five directors

Registered office: 3 The Courtyard, Saxon Lane, Seaford, East Sussex, BN25 1QL

3. STRUCTURE - SEAHAVEN FM BROADCASTING LTD

The Seahaven FM Broadcasting Ltd is a community group and shall consist of no more than 300 members (the member or members) who shall be called Full Members.

The aim of the community group is to be a team of individuals who provide a local community radio station on behalf of the Company for the Seahaven area, led by an elected Management Team.

4. MEMBERSHIP OF THE SEAHAVEN FM BROADCASTING LTD

Application for membership is to be made in writing on the application for

membership form and submitted to the Company for approval.

Membership Fees

Full members to pay or raise £30 per month

Associate member pay or raise £2 per month

All on-air broadcasters must me a full member within 30 days of starting or first broadcast, whichever is the earliest.

An Associate member may participate on-air at the discretion of the station manager and/or programme controller to cover small features e.g. weather, news, what's on features etc, but not to co-host.

Exceptions

Individuals in full-time education and admin volunteers have the option to become either full or associate members, or not to become a member. By not becoming a member the individual will not be able to attend or vote at an AGM or EGM.

Reduced Fees

Persons who find themselves in difficulty or are currently unemployed or who become unemployed will be able to apply to the Board to pay a reduced rate fee. This may be granted at the discretion of the board but will be reviewed at least every three months.

Voting

To exercise voting powers at an AGM or EGM or stand for election to the Management Team all members must be fully paid up and must have been a fully paid up member for at least 6 consecutive months prior to the date of the meeting.

Excess

Where a member is able to raise over and above their own membership fee, they can either:

- 1) Nominate to pay the membership of another approved member;
- 2) Ask the board to nominate another member; the board will only favour another member who has an arrangement as described under the Reduced Fees heading.
- 3) Where the excess raised is over £70 per month above the membership fee the member is eligible to receive a commission fee.

The Management Team have the right to reject any application for whatever reason, no one will have an automatic right to membership.

The Management Team have the right to terminate membership at any time in case of criminal offence, insanity, persistent abuse or in anyway bringing the radio station or the name of the radio station in to disrepute, without recompense.

5. THE MANAGEMENT TEAM

The Management Team shall consist of the directors of the Seahaven FM Broadcasting Ltd plus a maximum of three other members. The individuals making up the Management Team must at all times be paid up Full Members.

The Management Team are responsible for the overall running of the community radio station and the Company.

The Management Team shall meet as often as necessary to deal with the management of the community radio station and the Company and must meet no less than four times each year. Each management meeting will be minuted. Management Meetings shall be called in writing with no less than seven days notice.

The Management Team does not hold funds in its own right. All funding is managed by the Company (the Directors).

6. ELECTION OF THE MANAGEMENT TEAM

Each year at the Annual General Meeting, three of the eight members of the Management Team will retire on rotation and be eligible for re-election.

Retiring members of the Management Team will become candidates for re-election without nomination. All other candidates for election shall be paid up Full Members of the Group of at least one full membership years standing and proposed and seconded by two other paid up Full Members in writing, no less than 14 days before the Annual General Meeting. Any candidate proposed should agree in writing that they are prepared to serve as part of the Management Team if so elected. Should there be more candidates correctly proposed and seconded or standing for re-election than positions available on the Management Team, a vote will be taken by those qualified Full Members in attendance. In the case of a tie in any vote, the chairman of the meeting shall hold a casting vote.

The chairman will be elected by the management team and must be a Director of the company.

7. RESPONSIBILITIES OF THE MANAGEMENT TEAM

The Management Team shall appoint such sub-committees as they may consider necessary and may delegate such of their powers as they deem necessary to such committees. Each sub-committee will be chaired by an appointed Coordinator and supply a copy of any meeting minutes to the Management Team within 14 days of any sub-committee meeting. The decisions of any sub-committee must be ratified by the Board within 3 months

The Management Team shall appoint such Coordinators as they may consider necessary and may delegate such of their powers as they deem necessary to such Coordinators. A Coordinator does not have to be part of a sub-committee.

Each member of the Management Team shall have the right to attend and vote

at all Management Team meetings and have one vote thereat, but no Management Team member shall be allowed to vote on any matters directly appertaining to such Management Team member. Votes can only be made at the meeting. In the case of a tie in voting, the chairman of the meeting will have a casting vote.

The Management Team shall have powers to apply, act upon and enforce and rules and procedures of the Group and shall have jurisdiction over all such matters affecting the Group, including any not covered in the Rules.

All decisions of the Management Team shall be binding subject to the right of appeal to the Company. Decisions of the Management Team shall be communicated in writing to those concerned within 14 days. The Management Team may seek legal advice on any issues it feels warrant such action and any legal expenses arising shall be payable by the Company.

Five members of the Management Team shall constitute a quorum for the transaction of business of the Management Team. The Management Team will elect members of the team as Chairman, Vice Chairman and Secretary/Treasurer, and will in addition allocate tasks to team members including those of sales/marketing, grant funding, programming, music, training, engineering, technology, community liaison, administration and other such tasks as deemed necessary. Any Full Member standing for election to the Management Team will agree to undertake such tasks as may be allocated.

The Management Team, as it may deem necessary, shall have power to fill in an acting capacity, any vacancies that may occur amongst their number by co-opting a Full Member of the Group. Any such co-opted Full Member of the Group will be deemed to resign their position at the annual general meeting, in addition to the three members of the Management Team retiring on rotation.

8. ANNUAL GENERAL MEETING (AGM)

The Annual General Meeting (AGM) shall be held no later than five months after the end of the financial year. At this meeting the following business shall be transacted provided that at least 60% of the Full Members of the Group are present and entitled to vote:

- (i) To receive and confirm the Minutes of the preceding Annual General Meeting
- (ii) To consider any matter arising there from
- (iii) To receive and adopt the Annual Report and Accounts from the Company
- (iv) To elect or re-elect Full Members to the Management Team
- (v) On other business of which due notice shall have been given and which are relevant to the affairs of the Company

A copy of the Annual Report and Accounts shall be made available by in writing to all paid up Full Members at least 14 days prior to the meeting.

Each fully paid up Full Member of the Group shall be entitled to one vote only at

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Seaford Town Council

Report 97/14

Agenda Item No: 27
Committee: Full Council
Date: 21 August 2014
Title: Review of Standing Orders
By: James Corrigan
Purpose of Report: To receive an update on the development of new Standing Orders and to amend the Scheme of Delegation.

Recommendations

You are recommended:

1. To rescind all references to delegations to individual Councillors within the Scheme of Delegation forthwith.
 2. That the Interim Town Clerk be requested to report back to the next scheduled Town Council meeting with a new scheme of delegation which is legally compliant.
 3. To note the new NALC standard Standing Order and individual Councillors let the Interim Town Clerk have any comments so that a final version can be submitted to full Council for adoption as soon as possible.
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1. Information

- 1.1 The Sheila Douglas report highlighted concerns about the Council's Standing Orders and in particular the Scheme of Delegation which illegally gave delegated powers to some Councillors.
- 1.2 It is therefore recommended that any reference to delegations to individual Councillors is removed from the Scheme of Delegation immediately.
- 1.3 Whilst the scheme of delegation is significant there are some other areas in need of amendment as highlighted elsewhere on this agenda.
- 1.4 It is therefore suggested that the Interim Town Clerk reports back with a new scheme of delegation at the next scheduled Town Council meeting.
- 1.5 There has been a considerable amount of effort and time dedicated by staff and Councillors alike to develop new Standing Orders.
- 1.6 The working group evening with most Councillors present was useful and it was clear that there was a general consensus in most areas.

- 1.7 Since then attempts have been made to include all of the outcomes from that meeting into the new format of Standing Orders recently produced by NALC.
- 1.8 Unfortunately this has been a case of placing multiple square pegs in holes of every shape except square.
- 1.9 It is concluded therefore that the Council should look to adopt the standard NALC Standing Orders with any additions the Council sees fit.
- 1.10 A copy of the standard Standing Orders will be emailed to all Councillors and a hard copy supplied to those requesting this, to save on paper.
- 1.11 Council is asked to note that it would be unusual, problematic and impractical to make significant changes to Standing Orders that apply mid-term. The expectation would be that any changes imposed would take effect in May 2015.
- 1.12 Accordingly this unscheduled delay should have no material consequence.

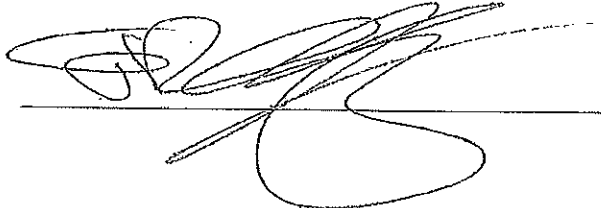
2. Financial Appraisal

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

3. Contact Officer

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

Interim Town Clerk

A handwritten signature in black ink, appearing to read 'James Corrigan', is written over a horizontal line. The signature is stylized and cursive.