



Seaford Town Council

Report 107/17

Agenda Item No:	9
Committee:	Council
Date:	25 th January 2018
Title:	Final Budget Report 2018/19 and Setting of Precept
By:	Karen Singleton, RFO
Purpose of Report:	To approve the draft Budget, Precept and Council Tax rate for the 2018/19 Financial Year and note the Projected budgets for the years 2019-2023.

Recommendations

You are recommended:

1. To approve the budget as presented; allowing the Town Clerk to make any minor amendments, which will not affect the overall budget or Precept, to improve accuracy when producing the budget book for all Councillors.
 2. To set a Precept of £736,743 which equates to a Council tax increase of 9.99%.
 3. To note the Projected budgets for the years 2019/20, 2020/21, 2021/22 & 2022/23.
 4. To approve the transfer of £16,286 from Earmarked Reserves (EMR) to the General Reserve as set out in 1.4.
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1. Information

- 1.1 The Golf & The View, Community Services and Finance & General Purposes Committees have all considered the draft budgets for 2018/19 and projected budgets for the years 2019-2023 and have subsequently recommended their budgets to Full Council. The full budget papers are attached as Appendix A.
- 1.2 The proposed Precept for 2018/19 is £736,743. The overall effect of all projected income and expenditure for 2018/19 is a 9.99% / £6.89 per annum increase on Band D Council tax. The proposed Band D Council tax is £75.90 per annum compared with £69.01 in 2017/18. This increase will provide an addition to the General Reserve of £108,235.
- 1.3 The Band D Council tax is measured with reference to a Council tax base which is calculated every year by Lewes District Council. The figure for 2018/19 is 9706.6 compared to 9,483.8 in 2017/18. This figure is divided into the required Precept to give the Band D Council tax. This increase in the Band D base produces a higher Precept for the equivalent amount of Band D Tax.
- 1.4 All known expenditure has been budgeted for. EMRs have been reviewed and the EMRs for Open Spaces (£9,276) and s106 (£7,010) are no longer required. It is believed that the s106 money has been spent many years ago but the transfer from the EMR has not been carried out within the accounts system. It is therefore recommended that these balances are transferred to the General Reserve. This will increase the amount projected to be transferred to the General Reserve at the

2017/18 year end by £16,286 to £37,360. There is expected to be £41,291 in EMR at the financial year end.

1.5 The General Reserve as at 31st March 2017 stood at £58,271. The Council should note that the budget for 2017/18 was set to return £120,000 to the General Reserve. There have been a number of exceptional items within the current financial year which have eroded this to a projected £21,000. The recommended level of the General Reserve is in excess of £250,000, for a council the size of Seaford.

1.6 The expected main contributors to the reduction in funds available to be transferred to the General Reserve have been;

Salaries & Sub Contractors	£ 17,000
Professional fees	£ 4,000
Church Street Rent & Service charge	£ 9,500
Salts Building Maintenance	£ 5,000
Crouch Rec Ground Maintenance	£ 4,000
Open Spaces Maintenance	£ 4,500
Open Spaces Concession Income (under)	£ 2,500
Crypt	£ 9,500
Memorial Bench Income (under)	£ 9,500
Beach Hut Rates	£ 2,000
Beach Huts Building Maint	£ 1,000
Events overall	£ 3,000
New Beach Hut expenditure	£197,552
Golf Course overall performance	£ 35,300
The View performance	£ 39,300

1.7 These expenses have been counterbalanced to some extent by savings against the budget. These have included;

Staff/Members Training	£ 3,000
Postage	£ 1,000
Professional fees Hurdis House	£ 3,000
Salts Grounds Maintenance	£ 5,000

1.8 Some of these expenses have been offset by income that is higher than budget e.g.

Land Sales	£170,000
Salts Rental Income	£ 1,600
Martello Fields Rental Income	£ 5,800
Crypt Rental Income	£ 6,000
Seaford Head overall performance	£ 3,500
Old Town Hall Rent	£ 1,275

1.9 Other decisions could potentially result in recurring savings in the budgets, these include;

Water borehole SHGC	£ 4,000
Challenge of Golf Course Rates	£ 10,000

1.10 Additional means of generating income and making savings for the future are being developed. There are some significant revenue generation schemes currently being assessed which include;

New Martello toilets with 2 nd concession	£15,000 pa
Charging for toilets	£ 5,000 pa
Additional beach hut rents	£20,000 pa
Additional concession with new beach huts	£10,000 pa

Additional Seafront Concessions £ 4,000 pa

- 1.11 There are potential capital sales which will generate capital for the revenue generating projects including;

The Holt	£140,000
North Way	£500,000
Southdown Road	£1.2m

- 1.12 It is planned to progress the income and capital receipt generating schemes as soon as is practical after presenting business plans for each scheme. The Council will need to be swift in making decisions to ensure revenue streams come on line as soon as possible to shore up the Council's finances.
- 1.13 It should be noted the capital receipts from the land sales will be the catalyst for all revenue and additional capital generating schemes. It should also be noted that revenue generated from capital sales cannot be used to increase the General Reserve, but the Council has enough capital expenditure to use these on for the foreseeable future.
- 1.14 The Council does have a number of potential liabilities that are not certain at this moment in time. The Hurdis House litigation is a separate item on this agenda for the Council to consider an offer. Also the compensation claim with regards to the golf course is considered on this agenda as well.
- 1.15 The performance of the Golf and The View cost centres are crucial to the finances of the Council. For example, The View has to make sales of £425 per day 364 days a year to just cover the charge for the loan on the new building.
- 1.16 The budget presented has been calculated on a far more prudent basis compared to last year's budget where the Golf Course and The View will fall short of the target. It still relies on the Golf Course taking £10,000 more income than it is expected to make in 2017/18. The View budget relies on a £58,000 improved performance compared to the updated projected performance in 2017/18.
- 1.17 As previously reported the General Reserve at 31st March 2017 was £58,271. This is extremely low and a high risk for a Council of this size, especially considering the existing liabilities. The 2017/18 budget was set to contribute £120,000 to the General Reserve and it looks increasingly unlikely that this will be achieved, a large part of this is due to the capital project to build the beach huts, where over £410,000 has been spent and only £164,167 has been received for the sale of 5 beach huts after VAT and expenses. Hopefully, the position will improve next year when more beach huts are sold.
- 1.18 The following table shows the effect of different increases on the Band D Council tax. For each 1% increase in Band D Council tax the Council will receive £6,698 in additional Precept.

Precept	Band D Council Tax	% Increase	Increase in Band D tax per annum	Sum Available to Transfer to GR
£696,553	£71.76	3.99	£2.75	£67,546
£703,251	£72.45	4.99	£3.44	£74,244
£709,949	£73.14	5.99	£4.13	£80,942
£736,743	£75.90	9.99	£6.89	£108,302
£770,301	£79.36	P . 46 .00	£10.35	£141,794

1.19 To give some comparators the average Band D charge in England for a Council with a budget over £1,000,000 is over £100. The Band D equivalents for neighbouring towns in 2017/18 were:

Lewes	£154.26
Newhaven	£136.75
Telscombe	£ 89.60
Peacehaven	£ 86.08
Seaford	£ 69.01

Seaford would need to increase its Band D by nearly 25% to reach the same Band D as the next lowest Town Council within Lewes District and by 125% to reach the same Band D as the most expensive Council in the District.

1.20 On 30th November 2017 the Community Services Committee resolved:

“To recommend to Council to approve that should there be an underspend in the Projects budget for 2017-18, these monies are transferred into the Community Projects ear-marked reserve (EMR 358)”.

There are no underspends in the Projects Pool cost centre accordingly there are no funds to place in the EMR. However, if there were to be some more beach hut sales within this financial year that brought the projects pool back into profit it is proposed that the balance be placed in an EMR for the Seafront Development Plan as per the plan.


2. Financial Appraisal

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

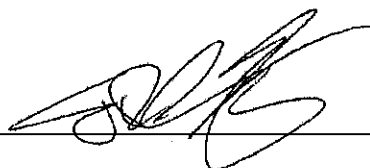
3. Contact Officer

The Contact Officer for this report is Karen Singleton, RFO.

RFO



Town Clerk



Summary Budget 2018/19		2016-17 Actual	2017-18 Actual to 30/09/2017	2017-18 Projected Outturn	2017-18 Final Budget	2018-19 Budget	2019-20 Budget	2020-21 Budget	2021-22 Budget	2022-23 Budget
Finance & General Purposes Committee	Expenditure	433,919	221,138	481,767	443,867	475,298	459,740	446,182	451,784	457,204
	Income	17,777	58,504	40,474	27,447	28,316	29,165	30,040	30,942	31,870
	Net	416,142	162,634	441,292	416,420	446,982	430,575	416,141	420,843	425,334
Community Services Committee	Expenditure	338,104	559,072	820,475	326,136	909,910	361,344	370,035	378,990	388,431
	Income	231,714	369,383	659,305	174,784	726,212	183,396	186,838	190,375	194,091
	Net	106,390	189,689	161,170	151,352	183,698	177,948	183,197	188,615	194,340
Golf and The View Committee	Expenditure	1,000,900	491,713	887,607	898,922	912,778	949,504	983,448	1,012,932	1,036,889
	Income	787,513	549,061	820,887	906,860	894,060	923,127	947,991	978,675	1,005,206
	Net	213,387	-57,348	66,720	-7,938	18,718	26,377	35,458	34,257	31,683
Total Committees	Expenditure	1,772,923	1,271,923	2,189,849	1,668,925	2,297,986	1,770,588	1,799,665	1,843,706	1,882,524
	Income	1,037,004	976,948	1,520,666	1,109,091	1,648,588	1,135,688	1,164,869	1,199,992	1,231,167
	Total Net Expenditure	735,919	294,975	669,182	559,834	649,398	634,900	634,796	643,714	651,357
Expenditure met from Ear Marked Reserves										
EMR322 - Crypt Ancient Monument	Building Works	(11,006)		(2,263)						
EMR323 - Crypt Professional Fees	Professional Fees			(3,500)						
EMR334 - Seaford Head Nature Reserve	Chemical Treatment	(390)								
EMR337 - Church Street Utilities	Service Charge Historic Costs			(3,821)						
EMR340 - Equipment	IT Equipment			(3,000)						
EMR346 - Xmas Lights	Xmas Light Costs	(1,233)								
EMR350 - Greenkeepers Shed	Works to new GK Shed	(34,275)		(726)						
EMR352 - Martello Toilets	Returned to General Fund	(23,000)								
EMR353 - External Officer Support	Projects Officer Role & RFO Role	(14,861)		(8,437)						
EMR354 - The Base	Returned to General Fund	(10,000)								
EMR359 - Coastal Community Bid	Costs for Community Bid Project	(7,106)								
EMR320 - Election costs	2019/20 Elections						(10,000)			
Total Funding required		634,048	294,975	647,435	559,834	649,398	624,900	634,796	643,714	651,357
Transfer to CIL Reserve				11,005						
Transfer into Ear Marked Reserves		8,791		320						
Transfer into General Reserves				21,074	120,000	108,235	165,545	190,264	217,848	248,683
Amount required to balance from General Reserves		-441								
Total additional transfers		8,350	0	32,399	120,000	108,235	165,545	190,264	217,848	248,683
Net post Reserve transfers		642,398	294,975	679,834	679,834	757,634	790,446	825,060	861,562	900,040
Revenue Support Grant		29,845		25,368	25,368	20,891	16,414	11,937	7,460	2,983
Precept demand		612,553		654,466	654,466	736,743	774,032	813,123	854,102	897,057
Tax Base				9,484	9,707	9,707	9,807	9,907	10,007	10,107
Band D Council Tax				69.01	75.90	75.90	78.93	82.08	85.35	88.76
Council Tax Percentage increase					9.99%	9.99%	3.99%	3.99%	3.99%	3.99%

Account Code	Administration Cost Centre 201	2016-17 Actual	2017/18 Projected Outturn	2017-18 Final Budget	2018-19 Budget	2019-20 Budget	2020-21 Budget	2021-22 Budget	2022-23 Budget
4000	Salaries & Wages	187,967	210,000	197,441	230,245	232,547	234,873	237,222	239,594
4001	Employers NI	16,198	17,000	16,737	19,200	19,392	19,586	19,782	19,980
4002	Employers Superannuation	31,442	34,500	36,306	43,600	44,036	44,476	44,921	45,370
4003	Sub-contracted Staff	0	4,900	0	8,000	8,080	8,161	8,242	8,325
4004	Staff Welfare Costs	1,365	798	1,400	822	847	872	898	925
4009	Recruitment Costs	1,060	200	1,000	1,000	1,030	1,061	1,093	1,126
4010	Staff Training	4,335	4,000	6,000	2,000	2,060	2,122	2,185	2,251
4012	Staff Expenses	141	450	300	300	309	318	328	338
4015	Office Refreshments	304	538	300	500	515	530	546	563
4100	Telecommunications	3,094	3,169	3,307	3,265	3,363	3,464	3,568	3,675
4105	Postage	1,442	645	1,600	1,388	1,430	1,473	1,517	1,562
4106	Stationery	2,094	1,838	1,875	1,875	1,931	1,989	2,049	2,110
4107	Photocopier	2,364	2,600	2,200	2,222	2,289	2,357	2,428	2,501
4110	Advertising & Publicity	2,357	3,900	2,500	3,900	4,017	4,138	4,262	4,389
4111	Office Equipment	1,023	4,500	1,500	1,500	1,545	1,591	1,639	1,688
4112	Subscriptions	3,900	4,595	3,700	4,310	4,439	4,572	4,710	4,851
4113	Software Support	7,201	7,200	7,125	7,800	8,100	8,450	8,800	9,064
4114	Licence Fee	35	35	35	35	36	37	38	39
4115	Insurance	3,594	3,829	4,073	3,944	4,062	4,184	4,310	4,439
4116	Web Site	360	360	371	380	391	403	415	428
4154	Land Registry Fees	0	18	0	0	0	0	0	0
4155	Professional Fees	9,208	7,000	3,000	3,000	3,090	3,183	3,278	3,377
4156	Bank Charges	782	950	860	1,000	1,000	1,000	1,000	1,000
4157	Audit Fees	3,720	2,000	3,189	3,700	3,800	3,800	3,900	3,900
4180	Room Hire	0	0	0	0	0	0	0	0
4182	Catering & Hospitality	0	100	0	100	100	100	100	100
4199	Other Expenditure	42	243	0	120	120	150	150	150
4270	Vehicle & Equipment Maint	0	0	50	0	0	0	0	0
4272	Equipment Purchase	0	0	0	0	0	0	0	0
4413	Neighbourhood plan	17,106	11,600	11,000	6,675	0	0	0	0
4414	Neighbourhood Disbursement Budget	514	2,000	1,000	1,000	0	0	0	0
4415	Asset Sale Costs	1,693	0	0	0	0	0	0	0
Administration Expenditure		303,341	328,968	306,868	351,881	348,530	352,891	357,381	361,744
1013	Income Bank Recharge	12	0	0	0	0	0	0	0
1020	Income Training	0	200	0	0	0	0	0	0
1049	Income Postage recharge	0	0	0	0	0	0	0	0
1053	Income Grants	8,922	6,000	0	0	0	0	0	0
1054	Income Other	11	112	0	0	0	0	0	0
1059	Photocopying Income	200	60	0	0	0	0	0	0
1062	Income Telephone Recharge	918	847	0	873	899	926	954	983
1068	Income Stationery Recharge	4	0	0	0	0	0	0	0
1190	Interest Received	947	66	0	0	0	0	0	0
Administration Income		11,014	7,285	0	873	899	926	954	983
Net Expenditure over Income		292,327	321,683	306,868	351,008	347,630	351,965	356,427	360,762

	2016-17 Actual	2017/18 Projected Outturn	2017-18 Final Budget	2018-19 Budget	2019-20 Budget	2020-21 Budget	2021-22 Budget	2022-23 Budget	
Account Premises - Church Street									
Code Cost Centre 205									
4050	Rent Payable	15,000	17,565	15,000	23,300	18,635	19,194	19,770	20,363
4051	Rates	10,645	8,227	10,016	8,003	8,243	8,490	8,745	9,007
4059	Service Charge	0	37,000	30,000	37,250	8,500	8,755	9,018	9,288
4155	Professional Fees	175	1,347	0	0	0	0	0	0
4199	Other Expenditure	0	2	0	0	0	0	0	0
4270	Vehicle & Equipment Maintenance	579	500	400	550	550	550	550	550
4275	Building Maintenance	437	500	500	500	500	500	500	500
4301	Public Works Loan Board	18,089	18,089	18,089	0	0	0	0	0
Premises - Church St Expenditure		44,925	83,230	74,005	69,603	36,428	37,489	38,583	39,709
1050	Income Rent	1,692	5,772	6,050	5,813	5,987	6,167	6,352	6,543
1093	Income Rate Refund	0	5,443	0	0	0	0	0	0
Premises - Church Street Income		1,692	11,215	6,050	5,813	5,987	6,167	6,352	6,543
Net Expenditure over Income		43,233	72,015	67,955	63,790	30,441	31,322	32,231	33,166
Account Premises - Hurdis House									
Code Cost Centre 206									
4052	Water & Sewerage	-29	0	0	0	0	0	0	0
4115	Insurance	385	399	397	410	422	435	448	461
4155	Professional Fees	11,118	4,000	7,000	0	0	0	0	0
4275	Building Maintenance	740	11,032	0	0	0	0	0	0
4301	Public Works Loan Board	15,002	15,002	15,002	15,002	15,002	15,002	15,002	15,002
Premises-Hurdis House Expenditure		27,216	30,433	22,399	15,412	15,424	15,437	15,450	15,463
1050	Income Rent	4,388	15,825	21,000	21,630	22,279	22,947	23,636	24,345
1051	Income Insurance Recharge	0	0	397	0	0	0	0	0
Premises - Hurdis House Income		4,388	15,825	21,397	21,630	22,279	22,947	23,636	24,345
Net Expenditure over Income		22,828	14,608	1,002	-6,218	-6,855	-7,510	-8,186	-8,881

Account Code		2016-17 Actual	2017/18 Projected Outturn	2017-18 Final Budget	2018-19 Budget	2019-20 Budget	2020-21 Budget	2021-22 Budget	2022-23 Budget
Account <u>Civic Expenses</u>									
Code Cost Centre 210									
4013	Members Expenses	0	100	100	100	100	100	100	10
4014	Members Training	981	500	1,500	1,000	1,500	1,000	1,000	1,000
4106	Stationery	94	500	100	500	1,000	500	500	500
4110	Advertising & Publicity	0	50	50	50	50	50	50	50
4115	Insurance	195	201	200	207	213	220	226	233
4180	Room Hire	120	120	120	120	120	120	120	120
4181	Civic - Mayor's Expenses	1,101	1,000	1,500	1,500	1,500	1,500	1,500	1,500
4182	Catering & Hospitality	11	500	500	500	500	500	500	500
4183	Civic - Awards	341	200	500	500	500	500	500	500
4184	Civic - Other	254	465	200	200	200	200	200	200
4188	Town Crier Expenses	130	125	125	125	125	125	125	125
4189	Young Mayor	442	500	500	600	550	550	550	550
4190	Election Costs	24,095	6,000	10,000	10,000	30,000	12,000	12,000	12,000
4265	Defibrillator Costs	0	6,000	0	0	0	0	0	0
Civic Expenses Expenditure		27,764	16,261	15,395	15,402	36,358	17,365	17,371	17,288
1030	Income Defibrillators	0	6,149	0	0	0	0	0	0
1081	Young Mayor Income	198	0	0	0	0	0	0	0
Civic Expenses Income		198	6,149	0	0	0	0	0	0
Net Expenditure over Income		27,566	10,112	15,395	15,402	36,358	17,365	17,371	17,288
Account <u>Grants Pool</u>									
Code Cost Centre 215									
4401	Grants Pool	22,300	22,875	23,000	23,000	23,000	23,000	23,000	23,000
4405	Grants in Kind	0	0	2,200	0	0	0	0	0
Grants Expenditure		22,300	22,875	25,200	23,000	23,000	23,000	23,000	23,000
1105	Repayment of Loan	177	0	0	0	0	0	0	0
Grants Income		177	0	0	0	0	0	0	0
Net Expenditure over Income		22,123	22,875	25,200	23,000	23,000	23,000	23,000	23,000

Account Code	2016-17 Actual	2017/18 Projected Outturn	2017-18 Final Budget	2018-19 Budget	2019-20 Budget	2020-21 Budget	2021-22 Budget	2022-23 Budget
Seaford In Bloom								
Cost Centre 121								
<i>(Moved to C Services for 2017/18)</i>								
4402 Seaford In Bloom	8,373	0	0	0	0	0	0	0
Seaford In Bloom Expenditure	8,373	0	0	0	0	0	0	0
1054 Other Income	308	0	0	0	0	0	0	0
Seaford In Bloom Income	308	0	0	0	0	0	0	0
Net Expenditure over Income	8,065	0	0	0	0	0	0	0
<u>COMMITTEE SUMMARY</u>								
201 Administration	292,327	321,683	306,868	351,008	347,630	351,965	356,427	360,762
205 Premises Church Street	43,233	72,015	67,955	63,790	30,441	31,322	32,231	33,166
206 Premises Hurdis House	22,828	14,608	1,002	-6,218	-6,855	-7,510	-8,186	-8,881
210 Civic Expenses	27,566	10,112	15,395	15,402	36,358	17,365	17,371	17,288
215 Grants	22,123	22,875	25,200	23,000	23,000	23,000	23,000	23,000
121 Seaford In Bloom	8,065	0	0	0	0	0	0	0
Total Net Expenditure	416,142	441,292	416,420	446,982	430,575	416,141	420,843	425,334
Total Committee Expenditure	433,919	481,767	443,867	475,298	459,740	446,182	451,784	457,204
Total Committee Income	17,777	40,474	27,447	28,316	29,165	30,040	30,942	31,870
Net Committee Requirement	416,142	441,292	416,420	446,982	430,575	416,141	420,843	425,334

Account Code	Salts Recreation Ground Cost Centre 105	2016-17 Actual	2017-18 Projected Outturn	2017-18 Final Budget	2018-19 Budget	2019-20 Budget	2020-21 Budget	2021-22 Budget	2022-23 Budget
4052	Water & Sewerage	1,824	2,000	2,000	2,000	2,060	2,122	2,185	2,251
4055	Electricity	124	200	600	250	258	265	273	281
4110	Advertising & Publicity	50	0	0	0	0	0	0	0
4115	Insurance	2,134	2,197	2,134	2,263	2,331	2,401	2,473	2,547
4154	Land Registry Fees	0	6	0	0	0	0	0	0
4250	Public Seating	0	500	0	0	0	0	0	0
4251	Dog Bin Emptying	1,780	1,875	1,887	2,000	2,060	2,122	2,185	2,251
4252	Litter & Dog Bin Pch & Maintenance	0	800	0	800	824	849	874	900
4260	Grounds Maintenance Contract	68,565	69,206	70,721	70,176	72,281	74,450	76,683	78,984
4261	Grounds Maintenance Non Contract	8,597	1,000	6,000	6,000	6,180	6,365	6,556	6,753
4272	Equipment Purchase	0	50	0	0	0	0	0	0
4274	Projects Expenditure	1,352	0	0	0	0	0	0	0
4275	Building Maintenance	5,202	7,000	2,000	5,000	5,150	5,305	5,464	5,628
Salts Recreation Ground Expenditure		89,628	84,834	85,342	88,489	91,144	93,878	96,694	99,595
1050	Income Rent	1,587	2,700	1,123	2,450	2,524	2,599	2,677	2,757
1051	Income Insurance Recharge	791	819	1,365	845	870	896	923	951
1053	Income Grants	0	620	0	0	0	0	0	0
1054	Income Other	490	0	0	0	0	0	0	0
1055	Income Memorial Bench	0	1,100	0	0	0	0	0	0
1058	Income Water Recharge	2,083	1,000	1,862	1,000	1,030	1,061	1,093	1,126
1066	Concession Income	16,800	16,900	16,800	16,900	16,900	16,900	16,900	16,900
1073	Sports Pitch Hire & Green Fees	9,282	5,500	8,500	8,500	8,585	8,671	8,758	8,845
1076	Income Insurance Claim	0	1,247	0	0	0	0	0	0
Salts Recreation Ground Income		31,033	29,886	29,650	29,695	29,909	30,127	30,351	30,579
Net Expenditure over Income		58,595	54,948	55,692	58,794	61,235	63,751	66,343	69,016

Account Code		2016-17 Actual	2017-18 Projected Outturn	2017-18 Final Budget	2018-19 Budget	2019-20 Budget	2020-21 Budget	2021-22 Budget	2022-23 Budget
Account <u>Crouch Recreation Ground</u>									
Code <u>Cost Centre 106</u>									
4052	Water & Sewerage	786	1,250	2,315	1,000	1,030	1,061	1,093	1,126
4055	Electricity	562	400	400	0	0	0	0	0
4115	Insurance	949	974	949	1,003	1,033	1,064	1,096	1,129
4155	Professional Fees	0	625	0	0	0	0	0	0
4251	Dog Bin Emptying	1,271	1,340	1,350	1,400	1,442	1,485	1,530	1,576
4260	Grounds Maintenance Contract	42,107	42,568	42,232	44,064	45,386	46,747	48,150	49,594
4261	Grounds Maintenance Non Contract	2,955	6,000	3,000	6,000	6,180	6,365	6,556	6,753
4275	Building Maintenance	1,064	3,000	2,000	3,000	3,090	3,183	3,278	3,377
4501	Filming Expenses	1,090	0	0	0	0	0	0	0
Crouch Recreation Ground Expenditure		50,784	56,157	52,246	56,467	58,161	59,906	61,703	63,554
1011	Income Filming	1,350	0	0	0	0	0	0	0
1050	Income Rent	1,710	1,655	2,400	1,625	1,625	1,625	1,625	1,625
1051	Income Insurance Recharge	500	514	0	530	546	562	579	597
1054	Income Other	0	630	0	0	0	0	0	0
1057	Income Electricity Recharge	219	415	150	0	0	0	0	0
1073	Sports Pitch Hire & Green Fees	15,169	9,250	9,270	9,250	9,343	9,436	9,530	9,626
Crouch Recreation Ground Income		18,948	12,464	11,820	11,405	11,513	11,623	11,734	11,847
Net Expenditure over Income		31,836	43,693	40,426	45,062	46,648	48,283	49,969	51,707

		2016-17	2017-18	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
		Actual	Projected	Final	Budget	Budget	Budget	Budget	Budget
			Outturn	Budget					
Account	Martello Fields								
Code	Cost Centre 107								
4251	Dog Bin Emptying	1,017	1,072	1,079	1,100	1,133	1,167	1,202	1,238
4260	Grounds Maintenance Contract	15,480	15,650	15,988	16,320	16,810	17,314	17,833	18,368
4261	Grounds Maintenance Non Contract	1,519	4,000	2,000	4,000	4,120	4,244	4,371	4,502
4275	Building Maintenance	430	0	2,000	0	0	0	0	0
	Martello Fields Expenditure	18,446	20,722	21,067	21,420	22,063	22,724	23,406	24,108
1011	Income Filming	0	800	0	0	0	0	0	0
1050	Income Rent	5,196	10,800	5,000	12,000	12,360	12,731	13,113	13,506
	Martello Fields Income	5,196	11,600	5,000	12,000	12,360	12,731	13,113	13,506
	Net Expenditure over Income	13,250	9,122	16,067	9,420	9,703	9,994	10,293	10,602
Account	Other Open Spaces								
Code	Cost Centre 108								
4052	Water & Sewerage	87	100	75	100	103	106	109	113
4154	Land Registry Fees	99	100	0	100	103	106	109	113
4155	Professional Fees	0	40	0	0	0	0	0	0
4250	Public Seating	1,104	110	0	0	0	0	0	0
4251	Dog Bin Emptying	2,034	2,143	2,157	2,200	2,266	2,334	2,404	2,476
4260	Grounds Maintenance Contract	29,611	29,935	30,591	31,008	31,938	32,896	33,883	34,900
4261	Grounds Maintenance Non Contract	2,220	6,500	2,000	5,000	5,150	5,305	5,464	5,628
4262	Tree Warden Expenses	0	2,000	2,000	2,000	2,060	2,122	2,185	2,251
4270	Vehicles & Equipment Maint	50	0	0	0	0	0	0	0
4274	Projects Expenditure	145	0	0	0	0	0	0	0
4275	Building Maintenance	502	0	1,000	0	0	0	0	0
	Other Open Spaces Expenditure	35,852	40,928	37,823	40,408	41,620	42,869	44,155	45,480
1010	Asset Sale	0	0	0	0	0	0	0	0
1050	Income rent	990	90	0	0	0	0	0	0
1054	Income Other	85	0	0	0	0	0	0	0
1055	Income Memorial Bench	1,620	0	0	0	0	0	0	0
1066	Concession Income	0	375	3,000	0	0	0	0	0
1072	Income Tree Wardens	0	510	0	0	0	0	0	0
	Other Open Spaces Income	2,695	975	3,000	0	0	0	0	0
	Net Expenditure over Income	33,157	39,953	34,823	40,408	41,620	42,869	44,155	45,480

		2016-17	2017-18	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
		Actual	Projected	Final	Budget	Budget	Budget	Budget	Budget
			Outturn	Budget					
Account	Crypt								
Code	Cost Centre 113								
4051	Rates	5,614	5,750	0	0	0	0	0	0
4052	Water & Sewerage	149	200	0	0	0	0	0	0
4055	Electricity	398	1,000	0	0	0	0	0	0
4056	Gas	266	300	0	0	0	0	0	0
4110	Advertising & Publicity	1,054	0	0	0	0	0	0	0
4115	Insurance	421	435	371	449	462	476	491	505
4154	Land Registry Fees	0	3	0	0	0	0	0	0
4155	Professional Fees	0	70	0	0	0	0	0	0
4201	Cleaning & Hygiene	289	425	0	0	0	0	0	0
4275	Building Maintenance	656	1,750	0	1,000	1,030	1,061	1,093	1,126
Crypt Expenditure		8,847	9,933	371	1,449	1,492	1,537	1,583	1,631
1050	Income Rent	6,809	6,000	0	0	0	0	0	0
1051	Income Insurance Recharge	0	0	371	449	462	476	491	505
1054	Income Other	0	70	0	0	0	0	0	0
Crypt Income		6,809	6,070	371	449	462	476	491	505
Net Expenditure over Income		2,038	3,863	0	1,000	1,030	1,061	1,093	1,126
Account	South Street Toilets								
Code	Cost Centre 114								
4275	Building Maintenance	0	804	1,000	0	0	0	0	0
South Street Expenditure		0	804	1,000	0	0	0	0	0
1054	Income Other	0	0	0	0	0	0	0	0
South Street Income		0	0	0	0	0	0	0	0
Net Expenditure over Income		0	804	1,000	0	0	0	0	0

Account Code		2016-17 Actual	2017-18 Projected Outturn	2017-18 Final Budget	2018-19 Budget	2019-20 Budget	2020-21 Budget	2021-22 Budget	2022-23 Budget
Account Martello Tower									
Code Cost Centre 115									
4115	Insurance	1,430	1,480	1,430	1,525	1,571	1,618	1,666	1,716
4154	Land Registry Fees	0	6	0	0	0	0	0	0
4275	Building Maintenance	375	0	5,500	5,000	5,150	5,305	5,464	5,628
Martello Tower Expenditure		1,805	1,486	6,930	6,525	6,721	6,922	7,130	7,344
1050	Income Rent	0	0	0	0	0	0	0	0
Martello Tower Income		0	0	0	0	0	0	0	0
Net Expenditure over Income		1,805	1,486	6,930	6,525	6,721	6,922	7,130	7,344
Account Seaford Head Estate									
Code Cost Centre 116									
4115	Insurance	801	828	801	853	879	905	932	960
4154	Land Registry Fees	0	3	0	0	0	0	0	0
4155	Professional Fees	0	609	0	0	0	0	0	0
4199	Other Expenditure	715	1,219	0	1,219	1,256	1,293	1,332	1,372
4250	Public Seating	5,958	4,000	0	0	0	0	0	0
4251	Dog Bin Emptying	1,017	1,071	1,079	1,100	1,133	1,167	1,202	1,238
4260	Grounds Maintenance Contract	1,822	1,842	1,933	1,632	1,681	1,731	1,783	1,837
4261	Grounds Maintenance Non Contract	2,559	2,000	2,000	2,000	2,060	2,122	2,185	2,251
4275	Buildings Maintenance	6,600	6,000	1,000	5,000	5,150	5,305	5,464	5,628
4500	Nature Reserve Expenses	10,500	12,500	12,500	14,500	14,500	14,500	14,500	14,500
4501	Filming Expenses	2,795	4,200	0	2,000	2,060	2,122	2,185	2,251
Seaford Head Estate Expenditure		32,767	34,272	19,313	28,304	28,718	29,145	29,584	30,037
1011	Income Filming	12,243	21,000	5,000	10,000	10,300	10,609	10,927	11,255
1050	Income Rent	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
1053	Income Grants	3,250	3,250	0	3,250	3,250	3,250	3,250	3,250
1055	Income Memorial Bench	11,300	3,150	1,000	0	0	0	0	0
1066	Income Concession	4,508	2,173	6,000	3,000	3,090	3,183	3,278	3,377
1079	Income Memorial Picnic Bench	600	0	0	0	0	0	0	0
1091	Income Building Maintenance	2,180	733	0	0	0	0	0	0
1200	Income Nature Reserve	0	150	0	0	0	0	0	0
Seaford Head Estate Income		44,081	40,456	22,000	26,250	26,640	27,042	27,455	27,882
Net Expenditure over Income		-11,314	-6,184	-2,687	2,054	2,078	2,103	2,129	2,155

Account Code	2016-17 Actual	2017-18 Projected Outturn	2017-18 Final Budget	2018-19 Budget	2019-20 Budget	2020-21 Budget	2021-22 Budget	2022-23 Budget	
Seaford									
Cost Centre 117									
4052	Water & Sewerage	-236	185	185	200	206	212	219	225
4055	Electricity	3,278	2,000	2,404	2,000	2,060	2,122	2,185	2,251
4115	Insurance	446	616	446	660	680	700	721	743
4154	Land Registry Fees	0	24	0	0	0	0	0	0
4155	Professional Fees	0	0	0	0	0	0	0	0
4250	Public Seating	375	2,600	0	0	0	0	0	0
4253	Shelters	2,237	2,000	2,000	2,000	2,060	2,122	2,185	2,251
4254	Martello Entertainments Area	5,897	4,870	0	0	0	0	0	0
4255	The Shoal Expenditure	12,502	40,000	0	15,000	0	0	0	0
4261	Grounds Maintenance Non Contract	3,505	2,000	3,000	2,000	2,060	2,122	2,185	2,251
4274	Projects Expenditure	3,320	0	0	0	0	0	0	0
4275	Building Maintenance	1,768	8,000	3,000	5,000	5,150	5,305	5,464	5,628
Seaford Expenditure		33,092	62,295	11,035	26,860	12,216	12,582	12,960	13,349
1011	Income Filming	1,427	300	0	0	0	0	0	0
1053	Income Grants	2,240	4,600	0	0	0	0	0	0
1054	Income Other	83	0	0	0	0	0	0	0
1055	Income Memorial Bench	0	580	10,000	0	0	0	0	0
1057	Income Electricity Recharge	4,083	2,000	2,404	2,000	2,060	2,122	2,185	2,251
1058	Income Water Recharge	115	135	90	110	113	117	120	124
1066	Income Concession	43,746	50,000	45,400	46,000	47,380	48,801	50,265	51,773
1078	Income Entertainments Area	14,400	1,660	5,000	0	0	0	0	0
1082	Income The Shoal	9,800	70,000	0	5,000	0	0	0	0
1084	Income Promenade	40	120	0	0	0	0	0	0
1092	Income Grnds Maint Non Contract	387	0	0	0	0	0	0	0
Seaford Income		76,321	129,395	62,894	53,110	49,553	51,040	52,571	54,148
Net Expenditure over Income		-43,229	-67,100	-51,859	-26,250	-37,338	-38,458	-39,611	-40,800
Beach Huts									
Cost Centre 118									
4051	Rates	2,941	5,260	3,231	7,335	7,487	7,647	7,815	8,206
4110	Advertising & Publicity	0	40	0	0	0	0	0	0
4115	Insurance	390	696	390	1,140	1,174	1,209	1,246	1,283
4199	Other Expenditure	0	188	0	0	0	0	0	0
4275	Building Maintenance	300	1,000	0	1,000	1,030	1,061	1,093	1,126
Beach Huts Expenditure		3,631	7,184	3,621	9,475	9,691	9,917	10,153	10,614
1054	Income Other	142	21	0	0	0	0	0	0
1060	Beach Hut Site Licence	16,110	16,332	18,944	20,271	21,443	21,788	22,141	22,584
1061	Beach Hut Annual Rental	13,761	8,870	12,664	10,963	11,182	11,406	11,634	11,867
1093	Income Rate Refund	0	67	0	0	0	0	0	0
Beach Huts Income		30,013	25,290	31,608	31,234	32,625	33,194	33,775	34,451
Net Expenditure over Income		-26,382	-18,106	-27,987	-21,759	-22,934	-23,277	-23,622	-23,836

		2016-17	2017-18	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
		Actual	Projected	Final	Budget	Budget	Budget	Budget	Budget
			Outturn	Budget					
Account	Old Town Hall								
Code	Cost Centre 119								
4115	Insurance	180	186	180	192	198	204	210	216
4274	Projects Expenditure	494	0	0	0	0	0	0	0
4275	Building Maintenance	206	2,120	2,000	2,000	2,060	2,122	2,185	2,251
	Old Town Hall Expenditure	880	2,306	2,180	2,192	2,258	2,325	2,395	2,467
1050	Income Rent	1,275	1,275	0	1,275	1,275	1,275	1,275	1,275
1051	Income Insurance Recharge	180	186	200	192	198	204	210	216
	Old Town Hall Income	1,455	1,461	200	1,467	1,473	1,479	1,485	1,491
	Net Expenditure over Income	-575	845	1,980	725	785	847	910	976
Account	Seaford In Bloom (Moved from F&GP)								
Code	Cost Centre 121								
4402	Seaford In Bloom	0	8,700	10,000	10,000	10,300	10,609	10,927	11,255
	Seaford In Bloom Expenditure	0	8,700	10,000	10,000	10,300	10,609	10,927	11,255
1054	Other Income	0	220	350	210	216	223	229	236
	Seaford In Bloom Income	0	220	350	210	216	223	229	236
	Net Expenditure over Income	0	8,480	9,650	9,790	10,084	10,386	10,698	11,019
Account	Allotments								
Code	Cost Centre 125								
4154	Land Registry Fees	6	0	0	0	0	0	0	0
4199	Other Expenditure	254	0	500	0	0	0	0	0
	Allotments Expenditure	260	0	500	0	0	0	0	0
1050	Income Rent	874	892	891	892	919	946	975	1,004
1054	Income Other	414	0	0	0	0	0	0	0
	Allotments Income	1,288	892	891	892	919	946	975	1,004
	Net Expenditure over Income	-1,028	-892	-391	-892	-919	-946	-975	-1,004

	2016-17 Actual	2017-18 Projected Outturn	2017-18 Final Budget	2018-19 Budget	2019-20 Budget	2020-21 Budget	2021-22 Budget	2022-23 Budget
Account <u>Other Recreation</u>								
Code Cost Centre 130								
4114 Licence Fee	-121	0	0	0	0	0	0	0
4410 Swimming Pool	9,939	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Other Recreation Expenditure	9,818	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Other Recreation Income	0	0	0	0	0	0	0	0
Net Expenditure over Income	9,818	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Account <u>CCTV</u>								
Code Cost Centre 134								
4055 Electricity	1,468	2,136	1,809	2,200	2,266	2,334	2,404	2,476
4115 Insurance	333	343	1,000	354	365	376	387	398
4276 CCTV	9,012	9,012	8,649	9,012	9,282	9,561	9,848	10,143
CCTV Expenditure	10,813	11,491	11,458	11,566	11,913	12,270	12,639	13,018
CCTV Income	0	0	0	0	0	0	0	0
Net Expenditure over Income	10,813	11,491	11,458	11,566	11,913	12,270	12,639	13,018
Account <u>Community Service Events</u>								
Code Cost Centre 135								
4110 Advertising & Publicity	9	200	0	200	206	212	219	225
4115 Insurance	51	53	0	55	57	58	60	62
4195 Events Expenditure	509	1,000	250	1,000	1,030	1,061	1,093	1,126
4256 Street Market Expenditure	385	1,993	0	0	0	0	0	0
4262 Tree Warden Expenses (<i>moved to Other open spaces for 2017/18</i>)	1,403	0	0	0	0	0	0	0
4273 Christmas Lights	13,740	15,000	15,000	15,000	15,000	15,000	15,000	15,000
4274 Projects Expenditure	0	23	0	0	0	0	0	0
4281 Christmas Event Expenditure	7,960	5,000	5,000	5,000	5,150	5,305	5,464	5,628
4282 Armed Forces Day Expenditure	6,491	2,457	2,000	2,500	2,575	2,652	2,732	2,814
Community Service Other Expenditure	30,548	25,726	22,250	23,755	24,018	24,288	24,567	24,854
1053 Income Grants	4,418	0	0	0	0	0	0	0
1054 Income Other	0	41	0	0	0	0	0	0
1070 Armed Forces Day	2,073	1,108	2,000	2,500	2,575	2,652	2,732	2,814
1072 Income Tree Wardens	320	0	0	0	0	0	0	0
1075 Christmas Event Income	6,169	5,000	5,000	5,000	5,150	5,305	5,464	5,628
1083 Income Street Markets	0	1,359	0	0	0	0	0	0
Community Service Other Income	12,980	7,508	7,000	7,500	7,725	7,957	8,195	8,441
Net Expenditure over Income	17,568	18,218	15,250	16,255	16,293	16,331	16,371	16,413

	2016-17 Actual	2017-18 Projected Outturn	2017-18 Final Budget	2018-19 Budget	2019-20 Budget	2020-21 Budget	2021-22 Budget	2022-23 Budget
Account <u>Building Maintenance Pool</u>								
Code Cost Centre 220								
4275	Building Maintenance	2,987	0	0	0	0	0	0
Building Maintenance Pool Expenditure		2,987	0	0	0	0	0	0
1091	Income Building Maintenance	300	0	0	0	0	0	0
Building Maintenance Pool Income		300	0	0	0	0	0	0
Net Expenditure over Income		2,687	0	0	0	0	0	0
Account <u>Projects Pool</u>								
Code Cost Centre 225								
4155	Professional Fees	0	10,100	0	0	0	0	0
4274	Project Expenditure	5,585	12,441	30,000	30,000	30,000	30,000	30,000
4415	Asset Sale Cost	0	10,461	0	12,000	0	0	0
4420	Beach Hut Capital Expenditure	0	409,635	0	250,000	0	0	0
4421	Martello Toilets Capital Costs	0	0	0	280,000	0	0	0
4275	Building Maintenance	1,392	0	0	0	0	0	0
Projects Pool Expenditure		6,977	442,637	30,000	572,000	30,000	30,000	30,000
1014	Cil Receipts	0	11,005	0	10,000	10,000	10,000	10,000
1016	Beach Hut Sales	0	212,083	0	400,000	0	0	0
1017	Land Sales	0	170,000	0	142,000	0	0	0
1053	Income Grants	595	0	0	0	0	0	0
Projects Pool Income		595	393,088	0	552,000	10,000	10,000	10,000
Net Expenditure over Income		6,382	49,549	30,000	20,000	20,000	20,000	20,000
<u>Planning & Highways</u>								
Cost Centre 301								
4263	Bus Shelter Maintenance/Cleaning	969	1,000	1,000	1,000	1,030	1,061	1,093
Planning & Highways Expenditure		969	1,000	1,000	1,000	1,030	1,061	1,126
Planning & Highways Income		0	0	0	0	0	0	0
Net Expenditure over Income		969	1,000	1,000	1,000	1,030	1,061	1,126

	2016-17 Actual	2017-18 Projected Outturn	2017-18 Final Budget	2018-19 Budget	2019-20 Budget	2020-21 Budget	2021-22 Budget	2022-23 Budget	
<u>COMMITTEE SUMMARY</u>									
Net Expenditure									
105	Salts Recreation Ground	58,595	54,948	55,692	58,794	61,235	63,751	66,343	69,016
106	The Crouch Recreation Ground	31,836	43,693	40,426	45,062	46,648	48,283	49,969	51,707
107	Martello Fields	13,250	9,122	16,067	9,420	9,703	9,994	10,293	10,602
108	Other Open Spaces	33,157	39,953	34,823	40,408	41,620	42,869	44,155	45,480
113	Crypt	2,038	3,863	0	1,000	1,030	1,061	1,093	1,126
114	South Street	0	804	1,000	0	0	0	0	0
115	Martello Tower	1,805	1,486	6,930	6,525	6,721	6,922	7,130	7,344
116	Seaford Head Estate	-11,314	-6,184	-2,687	2,054	2,078	2,103	2,129	2,155
117	Seafront	-43,229	-67,100	-51,859	-26,250	-37,338	-38,458	-39,611	-40,800
118	Beach Huts	-26,382	-18,106	-27,987	-21,759	-22,934	-23,277	-23,622	-23,836
119	Old Town Hall	-575	845	1,980	725	785	847	910	976
121	Seaford In Bloom	0	8,480	9,650	9,790	10,084	10,386	10,698	11,019
125	Allotments	-1,028	-892	-391	892	-919	-946	-975	-1,004
130	Other Recreation	9,818	10,000	10,000	10,000	10,000	10,000	10,000	10,000
134	CCTV	10,813	11,491	11,458	11,566	11,913	12,270	12,639	13,018
135	Community Service Other	17,568	18,218	15,250	16,255	16,293	16,331	16,371	16,413
220	Building Maintenance Pool	2,687	0	0	0	0	0	0	0
225	Projects Pool	6,382	49,549	30,000	20,000	20,000	20,000	20,000	20,000
301	Planning & Highways	969	1,000	1,000	1,000	1,030	1,061	1,093	1,126
Total Net Committee Requirement		106,390	161,170	151,352	183,698	177,948	183,197	188,615	194,340
Total Committee Expenditure		338,104	820,475	326,136	909,910	361,344	370,035	378,990	388,431
Total Committee Income		231,714	659,305	174,784	726,212	183,396	186,838	190,375	194,091
Total Net Committee requirement		106,390	161,170	151,352	183,698	177,948	183,197	188,615	194,340

		2016-17	2017-18	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
		Actual	Projected	Final	Budget	Budget	Budget	Budget	Budget
			Outturn	Budget					
<u>Golf Course</u>									
Account Code	Cost Centre 101								
4000	Salaries & Wages	74,324	82,500	74,688	87,410	90,032	92,733	95,515	98,381
4001	Employers NI	5,689	6,836	5,535	7,501	7,726	7,958	8,197	8,442
4002	Employers Superannuation	9,796	9,500	10,046	9,460	9,744	10,036	10,337	10,647
4004	Staff Welfare Costs	0	336	0	346	356	367	378	389
4010	Staff Training	1,147	1,500	1,500	1,500	1,545	1,591	1,639	1,688
4011	Staff Protective Clothing	949	1,000	1,000	1,000	1,030	1,061	1,093	1,126
4015	Office Refreshments	306	400	400	315	324	334	344	355
4041	Golf Professional Retainer	41,908	42,326	42,326	42,749	44,031	45,352	46,713	48,114
4045	Golf Course Player Costs	489	2,500	2,500	0	2,500	0	2,500	0
4046	Golf Club Membership Fees	7,089	15,500	17,902	16,000	16,480	16,974	17,484	18,008
4051	Rates	19,676	19,394	20,400	19,976	20,575	21,193	21,828	22,483
4052	Water & Sewerage	4,469	4,500	4,000	4,500	4,635	4,774	4,917	5,065
4055	Electricity	2,007	2,750	3,200	2,850	2,936	3,024	3,114	3,208
4056	Gas	0	600	600	650	670	690	710	732
4060	Refuse	339	375	500	400	412	424	437	450
4100	Telecommunications	208	200	220	235	242	249	257	264
4105	Postage	149	100	20	100	103	106	109	113
4106	Stationery	340	450	450	450	464	477	492	506
4110	Advertising & Publicity	4,295	4,000	4,000	4,000	4,120	4,244	4,371	4,502
4112	Subscriptions	0	500	0	500	515	530	546	563
4113	Software Support	685	1,000	464	1,030	1,061	1,093	1,126	1,159
4114	Licence Fee	75	75	75	75	75	75	75	75
4115	Insurance	6,686	5,500	7,000	7,200	7,416	7,638	7,868	8,104
4116	Website	60	60	0	60	62	64	66	68
4154	Land Registry	3	3	0	0	0	0	0	0
4156	Bank Charges	1,942	2,200	1,600	2,000	2,060	2,122	2,185	2,251
4250	Public Seating	0	42	0	0	0	0	0	0
4251	Dog Bin Emptying	1,017	1,100	1,100	1,100	1,128	1,156	1,185	1,214
4261	Grounds Maintenance Non Contract	25,744	27,405	27,405	29,950	28,325	29,175	30,050	30,951
4270	Vehicle & Equipment Maintenance	13,787	20,000	16,269	16,500	16,500	16,500	16,500	16,500
4271	Vehicle & Equipment Lease	1,828	0	0	17,212	32,143	46,621	50,979	54,132
4272	Equipment Purchase	17,446	0	0	500	500	500	500	500
4275	Building Maintenance	300	3,715	2,000	750	750	750	750	750
4308	Rent of shop, locker and changing rooms	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
4309	Buggy lease	5,276	5,276	5,277	5,276	5,434	5,434	5,434	5,434
Golf Course Expenditure		298,029	311,643	300,477	331,595	353,894	373,246	387,699	396,175
1000	Golf Course Season Ticket	148,327	150,000	160,000	150,000	154,500	159,135	163,909	168,826
1001	Golf Course Green Fees Mid week	67,451	65,000	72,600	71,500	73,645	75,854	78,130	80,474
1002	Golf Course Green Fees w/end b/holiday	52,871	50,000	56,100	56,000	57,680	59,410	61,193	63,028
1003	Golf Course Specials	47,917	50,000	50,000	52,000	53,560	55,167	56,822	58,526
1004	Golf Course Lockers	450	1,500	600	1,500	1,545	1,591	1,639	1,688
1005	Golf Course Credit Card Charge	133	60	60	60	62	64	66	68
1007	Golf Course Air Traffic Control	8,378	7,500	7,500	7,500	7,500	7,500	7,500	7,500
1011	Income Filming	600	165	0	0	0	0	0	0
1012	Corporate	0	0	3,000	0	0	0	0	0
1050	Income Rent	935	0	0	0	0	0	0	0
1053	Income Grants	1,500	0	0	0	0	0	0	0
1054	Income Other	717	854	0	0	0	0	0	0
1055	Income Seating	0	1,108	0	0	0	0	0	0
1100	Income Advertising	0	2,500	2,000	0	2,500	0	2,500	0
1311	Buggy Hire	16,687	16,000	17,000	16,000	16,480	16,974	17,484	18,008
Golf Course Income		345,966	344,687	368,860	354,560	367,472	375,696	389,242	398,119
Net Course Expenditure over Income		-47,937	-33,044	-68,383	-22,965	-13,578	-2,450	-1,543	-1,944

		2016-17	2017-18	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
		Actual	Projected	Final	Budget	Budget	Budget	Budget	Budget
			Outturn	Budget					
The View Construction									
Account number Cost Centre 102									
4277	New Golf Club House	125,882	0	0	0	0	0	0	0
The View Construction Expenditure		125,882	0	0	0	0	0	0	0
The View Construction Income		0	0	0	0	0	0	0	0
Net The View Expenditure over Income		125,882	0	0	0	0	0	0	0

		2016-17	2017-18	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
		Actual	Projected	Final	Budget	Budget	Budget	Budget	Budget
			Outturn	Budget					
The View									
Account Number Cost Centre 103									
4000	Salaries & Wages	173,261	197,700	187,000	198,000	203,940	210,058	216,360	222,851
4001	Employers NI	8,818	12,755	8,000	12,200	12,566	12,943	13,331	13,731
4002	Employers Superannuation	13,558	13,900	14,000	14,000	14,420	14,853	15,298	15,757
4003	Sub-contracted Staff	33,363	13,500	34,000	10,000	10,300	10,609	10,927	11,255
4004	Staff Welfare Costs	0	406	0	519	535	551	567	584
4009	Recruitment Costs	3,329	75	1,000	0	0	0	0	0
4010	Staff Training	460	800	2,000	1,000	1,030	1,061	1,093	1,126
4012	Staff Expenses	184	305	0	500	515	530	546	563
4016	Staff Uniform	588	225	800	500	515	530	546	563
4017	Time Sheet & Rota Software	0	188	180	700	721	743	765	788
4051	Rates	6,913	6,232	7,200	6,419	6,612	6,810	7,015	7,225
4052	Water & Sewerage	2,819	3,500	3,800	3,625	3,734	3,846	3,961	4,080
4055	Electricity	13,047	12,000	14,000	13,000	13,390	13,792	14,205	14,632
4056	Gas	6,637	6,000	7,000	7,000	7,210	7,426	7,649	7,879
4060	Refuse	1,989	3,500	1,700	4,500	4,635	4,774	4,917	5,065
4100	Telecommunications	1,173	1,000	1,400	1,100	1,400	1,442	1,485	1,530
4105	Postage	0	60	300	100	103	106	109	113
4106	Stationery	884	900	800	1,000	1,030	1,061	1,093	1,126
4110	Advertising & Publicity	5,991	6,800	7,000	7,000	7,210	7,426	7,649	7,879
4113	Software Support	1,186	900	1,000	800	824	849	874	900
4114	Licence Fee	1,375	875	600	900	927	955	983	1,013
4115	Insurance	1,995	3,500	1,995	3,830	3,945	4,063	4,185	4,311
4116	Web Site	876	600	300	800	824	849	874	900
4156	Bank Charges	2,127	2,300	2,400	2,700	2,781	2,864	2,950	3,039
4196	Events Expenditure - The View	2,588	2,000	3,000	1,500	1,545	1,591	1,639	1,688
4199	Other Expenditure	0	500	0	0	0	0	0	0
4201	Cleaning	27,485	22,500	27,000	20,000	20,600	21,218	21,855	22,510
4202	Linen Cleaning	2,082	2,500	2,800	2,500	2,575	2,652	2,732	2,814
4250	Public Seating	322	0	0	0	0	0	0	0
4270	Vehicles & Equipment Maintenance	997	1,638	2,400	2,000	2,060	2,122	2,185	2,251
4272	Equipment Purchase	8,582	1,995	6,000	3,000	3,090	3,183	3,278	3,377
4275	Building Maintenance	8,510	2,000	5,000	3,000	3,090	3,183	3,278	3,377
4276	CCTV	1,128	1,401	2,000	1,500	1,545	1,591	1,639	1,688
4279	Fire & Security	1,353	1,500	600	1,350	1,391	1,432	1,475	1,519
4301	Public Works Loan Payment	103,878	105,000	108,000	105,000	105,000	105,000	105,000	105,000
4303	Food Expenditure	85,080	83,646	76,125	85,200	87,756	90,389	93,100	95,893
4304	Bar Expenditure	48,283	56,021	64,945	57,600	59,328	61,108	62,941	64,829
4305	Fire extinguishers	0	250	300	250	250	250	250	250
4306	Catering & Utensils & Equipment	2,072	1,500	500	600	618	637	656	675
4307	Bar Utensils & Equipment	1,617	589	500	600	618	637	656	675
4311	Pest Control	514	665	700	750	773	796	820	844
4313	Stock Take	1,925	1,610	2,100	2,200	2,266	2,334	2,404	2,476
4314	Cost of Card Top Up Incentive	0	2,628	0	3,940	3,940	3,940	3,940	3,940
The View Expenditure		576,989	575,964	598,445	581,183	595,610	610,203	625,233	640,714

	2016-17 Actual	2017-18 Projected Outturn	2017-18 Final Budget	2018-19 Budget	2019-20 Budget	2020-21 Budget	2021-22 Budget	2022-23 Budget
1050	Income Rent	1,000	1,000	1,000	1,000	1,000	1,000	1,000
1055	Income Memorial Bench	500	0	0	0	0	0	0
1077	Income sale of equipment	708	0	0	0	0	0	0
1100	Advertising	0	0	2,000	0	0	0	0
1305	Income hire pro shop & changing rooms	50,000	50,000	50,000	51,500	53,045	54,636	56,275
1306	Income Golf Club Room hires	10,797	8,500	13,000	4,500	4,774	4,917	5,065
1307	Income Bar Sales	148,450	170,000	200,000	200,000	212,180	218,545	225,102
1308	Income Food Sales	150,275	170,000	192,500	210,000	222,789	229,473	236,357
1310	Income - Society Food	27,572	30,000	30,000	34,000	36,071	37,153	38,267
1312	Function Food Sales	45,295	40,000	40,000	41,200	42,436	43,709	45,020
1313	Function Bar Sales	3,612	6,000	4,500	0	0	0	0
1314	Income - Society Drink	2,975	0	5,000	0	0	0	0
1315	Income Linen Charge	363	350	0	0	0	0	0
1316	Events Income - The View	0	350	0	0	0	0	0
	The View Income	441,547	476,200	538,000	555,655	572,295	589,433	607,086
	The View Net expenditure over Income	135,442	99,764	60,445	41,683	39,955	37,908	35,800
	COMMITTEE SUMMARY							
101	Golf Course	-47,937	-33,044	-68,383	-22,965	-13,578	-2,450	-1,543
102	The View Construction	125,882	0	0	0	0	0	0
103	The View	135,442	99,764	60,445	41,683	39,955	37,908	35,800
	Total Net Committee Requirement	213,387	66,720	-7,938	18,718	26,377	35,458	34,257
	Total Overall Golf & The View Expenditure	1,000,900	887,607	898,922	912,778	949,504	983,448	1,012,932
	Total Overall Golf & The View Income	787,513	820,887	906,860	894,060	923,127	947,991	978,675
	Total Net Committee Requirement	213,387	66,720	-7,938	18,718	26,377	35,458	34,257

Seaford Town Council

Earmarked Reserves Estimated at 31/03/2018

A/C Code	Reserve Details	Opening Balance at 01/04/2017	Transfers to EMR from General Fund	Transfers to General Fund	Used To Fund Expenditure	Projected Closing Balance 31/03/2018	Comments
322	EMR Crypt - Ancient Monument	£2,263	-	-	£2,263	-	Expenditure used for electrical works at the Crypt.
323	EMR Crypt - Professional Fees	£8,465	-	-	£3,500	£4,965	Expenditure used to fund officer time spent on negotiations with the Crypt Lease and managing repairs.
326	EMR Open Spaces	£9,276	-	£9,276	-	-	These EMR's is obsolete and it is therefore recommended that this be transferred to the General Fund at the year end.
327	EMR S106	£7,010	-	£7,010	-	-	
328	EMR Signage	£6,000	-	-	-	£6,000	May be used by the year end but this potential expenditure is not in the projected budgets
334	EMR Seaford Head Nature Reserve	£539	-	-	-	£539	
337	EMR Church Street Utilities	£3,821	-	-	£3,821	-	Expenditure used to part fund back dated service charge
340	EMR Equipment	£11,759	-	-	£3,000	£8,759	Expenditure has been used to fund the additional IT equipment for the Facilities Dept.
342	EMR Tree Planting	£9,458	£320	-	-	£9,778	
345	EMR Memorial Bench Maintenance	£120	-	-	-	£120	
350	EMR Greenkeepers Shed	£726	-	-	£726	-	Expenditure used to part fund remainder of works for the new Green Keepers shed.
353	EMR External Officer Support	£12,277	-	-	£8,437	£3,840	Expenditure used to cover RFO and HR Review costs in 2017/18.
355	EMR The Seaford App.	£1,206	-	-	-	£1,206	
358	EMR Community Projects	£6,084	-	-	-	£6,084	It is possible that this amount may be used by the year end but does not show this in the projected budgets
	EMR CIL Income						
	Total	£79,003	£320	£16,286	£21,746	£41,291	
	General Fund	£58,271	-	£37,360	-	£95,631	



Seaford Town Council

Report 112/17

Agenda Item No:	10
Committee:	Full Council
Date:	25th January 2018
Title:	Annual Return 2016-17 Update
By:	Lucy Clark, Finance Manager
Purpose of Report:	To update the Committee on the status of the Annual Return for 2016-17

Recommendations

You are recommended:

1. To note the report.

1. Information

- 1.1** Following the approval by Full Council on 22nd June 2017, the 2016-17 Annual Return was submitted to the External Auditor; PKF Littlejohn LLP.
- 1.2** On 20th September 2017, the Annual Return was returned by PKF Littlejohn LLP confirming their review was complete and that the Annual Return was certified with no errors. A copy of the completed Annual Return is attached in Appendix A for reference.
- 1.3** The Accounts and Audit Regulations 2015 (SI 2015/234) state that a 'Notice of Conclusion of Audit' detailing the rights of inspection must be published by 30th September 2017 along with sections 1, 2 and 3 of the Annual Return.
- 1.4** In accordance with the above, the notice was published on the Council's website and notice board. Copies were also made available for purchase by any person for a sum of thirty pence.
- 1.5** The published annual return must remain available for public access for a period of no less than five years.

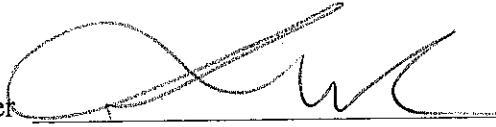
2. Financial Appraisal

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

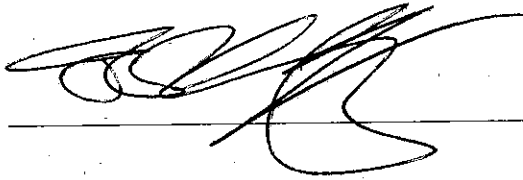
3. Contact Officer

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

Finance Manager

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

Town Clerk

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

Local Councils, Internal Drainage Boards and other Smaller Authorities in England Annual return for the year ended 31 March 2017

Every smaller authority in England with an annual turnover of £6.5 million or less must complete an annual return at the end of each financial year in accordance with proper practices summarising its activities. In this annual return the term 'smaller authority'* includes a Parish Meeting, a Parish Council, a Town Council and an Internal Drainage Board.

The annual return on pages 2 to 4 is made up of three sections:

- Sections 1 and 2 are completed by the smaller authority. **Smaller authorities must approve Section 1 before Section 2.**
- Section 3 is completed by the external auditor.

In addition, the **internal audit report** is completed by the smaller authority's internal audit provider.

Each smaller authority must approve Section 1 and Section 2 in order and in accordance with the requirements of the Accounts and Audit Regulations 2015.

Completing your annual return

Guidance notes, including a completion checklist, are provided on page 6 and at relevant points in the annual return.

Complete all highlighted sections. Do not leave any highlighted box blank. Incomplete or incorrect returns require additional external auditor work and may incur additional costs.

Send the annual return, together with the bank reconciliation as at 31 March 2017, an explanation of any significant year on year variances in the accounting statements, **your notification of the commencement date of the period for the exercise of public rights** and any additional information requested, to your external auditor by the due date.

Your external auditor will ask for any additional documents needed for their work. Unless requested, do not send any original financial records to the external auditor.

Once the external auditor has completed their work, certified annual returns will be returned to the smaller authority for publication and public display of Sections 1, 2 and 3. You must publish and display the annual return, including the external auditor's report, by 30 September 2017.

It should not be necessary for you to contact the external auditor for guidance.

More guidance on completing this annual return is available in the Practitioners' Guide that can be downloaded from www.nalc.gov.uk or from www.slcc.co.uk or from www.ada.org.uk

*for a complete list of bodies that may be smaller authorities refer to schedule 2 to Local Audit and Accountability Act 2014

Section 1 – Annual governance statement 2016/17

We acknowledge as the members of:

Enter name of
smaller authority here:

SEAFORD TOWN COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including the preparation of the accounting statements. We confirm, to the best of our knowledge and belief, with respect to the accounting statements for the year ended 31 March 2017, that:

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

This annual governance statement is approved by this smaller authority on:

22/06/2017

and recorded as minute reference:

026/06/17

Signed by Chair at meeting where approval is given:

H. Wallraven

Clerk:

[Signature]

*Note: Please provide explanations to the external auditor on a separate sheet for each 'No' response. Describe how this smaller authority will address the weaknesses identified.

Section 2 – Accounting statements 2016/17 for

Enter name of smaller authority here:

SEAFORD TOWN COUNCIL

	Year ending		Notes and guidance
	31 March 2016 £	31 March 2017 £	
1. Balances brought forward	289,201	274,429	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	521,314	612,553	Total amount of precept (or for IDBs, rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	1,337,836	1,066,851	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	477,806	521,052	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and employment expenses.
5. (-) Loan interest/capital repayments	131,574	136,969	Total expenditure or payments of capital and interest made during the year on the smaller authority's borrowings (if any).
6. (-) All other payments	1,264,542	1,158,538	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	274,429	137,274	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6)
8. Total value of cash and short term investments	638,140	221,015	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	10,319,203	10,469,163	This cell shows the value of all the property the authority owns. It is made up of its fixed assets and long-term investments.
10. Total borrowings	1,798,626	1,727,505	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	The Council acts as sole trustee for and is responsible for managing Trust funds or assets. N.B. The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2017 the accounting statements in this annual return present fairly the financial position of this smaller authority and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer:

Date

5/6/17

I confirm that these accounting statements were approved by this smaller authority on:

22/06/2017

and recorded as minute reference:

~~C26~~ C27/06/17

Signed by Chair at meeting where approval is given:

Section 3 – External auditor report and certificate

In respect of:

Enter name of smaller authority here:

SEAFORD TOWN COUNCIL

1. Respective responsibilities of the body and the auditor

This smaller authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The smaller authority prepares an annual return in accordance with proper practices which:

- summarises the accounting records for the year ended 31 March 2017; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review the annual return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and does not provide the same level of assurance that such an audit would do.

2. 2016/17 External auditor report (ES008E)

(~~Except for the matters reported below~~)* on the basis of our review of the annual return, in our opinion the information in the annual return is in accordance with proper practices and no other matters have come to our attention giving cause for concern that relevant legislative and regulatory requirements have not been met. (*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the smaller authority:

(continue on a separate sheet if required)

3. 2016/17 External auditor certificate

We certify/~~do not certify~~* that we have completed our review of the annual return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2017.

* We do not certify completion because:

External auditor signature

PKF Littlejohn LLP

External auditor name

PKF Littlejohn LLP

Date

17/9/17

Note: The NAO issued guidance applicable to external auditors' work on 2016/17 accounts in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)

Annual internal audit report 2016/17 to

Enter name of smaller authority here:

SEAFORD TOWN COUNCIL

This smaller authority's internal audit, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year ended 31 March 2017.

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

Internal control objective	Agreed? Please choose only one of the following		
	Yes	No*	Not covered**
A. Appropriate accounting records have been kept properly throughout the year.	✓		
B. This smaller authority met its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This smaller authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this smaller authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic and year-end bank account reconciliations were properly carried out.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		

K. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

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

Name of person who carried out the internal audit MARK MULLBERRY BA (HONS) FCA FIA

Signature of person who carried out the internal audit M Mullberry Date 01/06/2017

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

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

Guidance notes on completing the 2016/17 annual return

1. You must apply proper practices for preparing this annual return. Proper practices are found in the Practitioners' Guide* which is updated from time to time and contains everything you should need to prepare successfully for your financial year-end and the subsequent work by the auditor. NALC, SLCC and ADA have helplines if you want to talk through any problem you encounter.
2. Make sure that your annual return is complete (i.e. no empty highlighted boxes), and is properly signed and dated. Avoid making amendments to the completed return. Any amendments must be approved by the smaller authority, properly initialled and explanation provided. Annual returns containing unexplained or unapproved amendments may be returned and incur additional costs.
3. **Smaller authorities must approve Section 1 on page 2 before approving Section 2 on page 3.**
4. Use the checklist provided below. Use a second pair of eyes, perhaps a Councillor or Board Member, to review the annual return for completeness and accuracy before sending it to the external auditor.
5. Do not send the external auditor any information not specifically asked for. Doing so is not helpful. However, you must tell the external auditor about any change of Clerk, Responsible Finance Officer or Chair.
6. Make sure that the copy of the bank reconciliation which you send to your external auditor with the annual return covers all your bank accounts. If your smaller authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree your bank reconciliation to Box 8 on the accounting statements (Section 2 on page 3). You must provide an explanation for any difference between Box 7 and Box 8. More help on bank reconciliation is available in the Practitioners' Guide*.
7. Explain fully significant variances in the accounting statements on page 3. Do not just send in a copy of your detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include a complete numerical and narrative analysis to support your explanation. There are a number of examples provided in the Practitioners' Guide* to assist you.
8. If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or you do not fully explain variances, this may incur additional costs for which the auditor will make a charge.
9. **You must inform the external auditor of the date set for the commencement of the period for the exercise of public rights.**
10. Make sure that your accounting statements add up and the balance carried forward from the previous year (Box 7 of 2016) equals the balance brought forward in the current year (Box 1 of 2017).
11. Do not complete Section 3 which is reserved for the external auditor.

Completion checklist – 'No' answers mean you may not have met requirements		Done?
All sections	All highlighted boxes have been completed?	✓
	All additional information requested, including the dates set for the period for the exercise of public rights, has been provided for the external auditor?	✓
Section 1	For any statement to which the response is 'no', an explanation is provided?	N/A
Section 2	Smaller authority approval of the accounting statements is confirmed by the signature of the Chair of the approval meeting?	✓
	An explanation of significant variations from last year to this year is provided?	✓
	Bank reconciliation as at 31 March 2017 agreed to Box 8?	✓
	An explanation of any difference between Box 7 and Box 8 is provided?	✓
Sections 1 and 2	Trust funds – all disclosures made if a Council is a sole managing trustee? NB: Do not send trust accounting statements unless requested.	N/A
Internal Audit report	All highlighted boxes completed by internal audit and explanations provided?	✓

*Note: The Practitioners' Guide is available from your local NALC, SLCC or ADA representatives or from www.nalc.gov.uk or www.slcc.co.uk or www.ada.org.uk.



Agenda Item No: 11
Committee: Full Council
Date: 25th January 2018
Title: First Internal Audit Report for 2017-18
By: Lucy Clark, Finance Manager
Purpose of Report: To receive the First Internal Audit Report from Mulberry & Co Ltd for 2017-18.

Recommendations

You are recommended:

1. To note the Internal Auditor's report.
 2. To note the actions taken by Council Officers as detailed in Appendix B.
-

1. Information

- 1.1 Following approval by Council on 20th July 2017, Mulberry & Co were appointed as the Internal Auditor for 2017/18 and their first visit took place on 20th November 2017.
- 1.2 Mulberry & Co's report is attached as Appendix A.
- 1.3 In summary, it was reported systems and internal procedures at Seaford Town Council were very well established, regulated and followed. There were, however, concerns regarding the £58K opening balance of the General Fund at the beginning of the year being far too low for a council of with a turnover of £1.7million.
- 1.4 A register of all issues to be addressed following the Internal Auditor's visit are listed at Appendix B.
- 1.5 Mulberry & Co are due to carry out their second interim audit on 31st January 2018.

2. Financial Appraisal

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

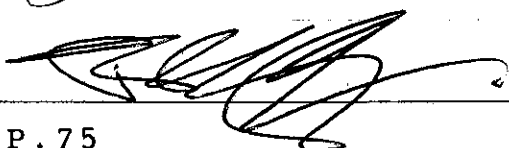
3. Contact Officer

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

Finance Manager



Town Clerk




MULBERRY & CO

 Chartered Certified Accountants
 Registered Auditors
 & Chartered Tax Advisors

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 Surrey, GU7 1BX

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 e office@mulberryandco.co.uk
 w www.mulberryandco.co.uk

Our Ref: MARK/SEA002

 Mr J Corrigan
 Seaford Town Council
 37 Church Street
 Seaford
 East Sussex
 BN25 1HG

 13th December 2017

Dear James

Re: Seaford Council
Internal Audit Year Ended 31st March 2018

Following completion of our first interim internal audit we enclose our report for your kind attention and presentation to the Council. The audit was conducted in accordance with current practices and guidelines and testing was risk based. Whilst we have not tested all transactions, our samples have where appropriate covered the entire year to date. Where appropriate recommendations for future action are shown in bold text.

First Interim Audit – Summary Findings

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

- Review of the Financial Regulations & Standing Orders
- Review of the Risk Assessments
- Review of the Budgeting Process
- Proper Bookkeeping

We will visit the Council in January 2018 to complete our second interim visit, which will concentrate on income and payroll.

It is our opinion that the systems and internal procedures at Seaford Town Council are very well established, regulated and followed. The Finance Manager is very experienced and ensures the Council follows best practice regulations and has over time adapted and changed the internal procedures as regulations and technologies have changed to maintain compliance.

We do however have ongoing concerns about the Council's financial position. The General Fund balance on the opening balance sheet for 2017-18 was £58K, which is too low for a Council with a turnover of £ 1.7million. We note that the Council has plans in place to increase the value of the general fund by £120K in 2017-18, and that the Council is working on a capital sales programme. **We remind council that in accordance s.9 and 11 Local Government Act councils must only use receipts from the sale of fixed assets ('capital receipts') in excess of a de minimus value (£10,000) for specified purposes. The main purposes allowed are the repayment of external debt and the financing of capital expenditure.**

The results of our interim audit can be seen below. We have set out the results of my testing against each of the control objectives set out in the internal audit section of the annual return. My recommendations for consideration by the Council are set out at Appendix A.

A. Books of Account

The Council uses the RBS accounting system. The brought forward balances were tested against last year's audited annual return, and were found to be correctly loaded. Accounting entries are entered regularly onto the RBS accounting system by the accounts department which demonstrates an element of segregation of duties. The accounts are reconciled regularly, with hard copies printed off for the file with the month end prints logically presented and clearly laid out with easy to follow references. Our testing demonstrated that supporting documentation can readily be located from information recorded in the accounting system. The RBS system is tried and tested and entirely fit for purpose for a council of this size and we make no recommendation for change at this stage.

We confirmed that the Council is up to date with VAT returns to HMRC. The VAT return has been filed for the period to end of September 2017, and we have confirmed that balances reported to HMRC have been derived from VAT reports generated by the Council's accounting system.

The signed accounts for 2016-17 have been loaded to the Council's website as required by legislation. We confirmed the conclusion of audit notice was published on Council noticeboards. We recommend this is also loaded on the Council's website.

We confirmed that the internal audit year-end report was considered at a meeting of the Full Council. The external audit certificate and report has not yet been reported to Full Council, we recommend this is completed at the next available opportunity.

B. Financial Regulations & Payments

The Financial Regulations and Standing Orders are based on the current NALC models. Standing Orders were reviewed by Full Council in May 2017 and Financial Regulations in April 2017. These documents are current and the Council ensures they are kept up to date by regular review. Members Code of Conduct dates back to August 2012 – **this should be reviewed against NALC / district council models within the next 12 months.**

We confirmed by sample testing that all councillors have signed acceptance of office forms, which have been counter signed by the Clerk.

We tested a sample of expenditure transactions from the first 6 months of the financial year for compliance with financial regulations. In all cases the Council was able to demonstrate that

- Cashbook entry could be agreed back to an invoice from the supplier
- Approval for the payment was recorded in a minute of a council meeting. I confirmed that the individual transaction was included in the transaction pack provided for review by councillors
- Signature of two councillors was viewed on the BACS slip for each transaction
- BACS processing confirmed by review of signatures by 2 officers in finance department.

We also confirmed that where appropriate, competitive quotes had been obtained from suppliers.

The Council is compliant with requirements of the 2015 Transparency Code. The Council website discloses information required by the Code in the Finance and Governance sections which are easily located from the homepage. We have confirmed that information is up to date and presented in line with the requirements of the Code for the following:

- Grants awarded
- Staffing structures
- Payment information.

C. Risk Management & Insurance

The Council is insured with Zurich under a standard local authority 3-year agreement. We have viewed the insurance policy, and can confirm it was in date at the time of our audit, with an expiry date of 31.3.18. It has been updated in 2017-18 to include new beach huts built in year, this provides evidence that the policy is being updated to reflect new assets. Asset cover appeared appropriate, and consistent with the fixed asset register.

Fidelity insurance is set at £1million. This is appropriate, and is not breached by the Council's bank holdings in the course of the year. The Council is insured to hold £15K cash. We understand from officers that this can be exceeded from time to time when cash held at the View and the Golf Club are combined. **We therefore recommend that this level of insurance is reviewed, or that Council staff ensure that cash is banked when the insurance limit is approached.**

The Council has an ongoing risk assessment procedure, and we are satisfied that all appropriate risks are accounted for and documented properly. We have confirmed with the Finance Manager that the risk assessment will be taken to the February meeting of the Full Council for formal approval. **We have recommended to the SSM that this review should be formally recorded by way of a separate minute.**

We have confirmed that the Council backs up its computer data to a third party location via a contract with East Sussex Schools. **We recommend that this back up should be tested on an annual basis, to ensure that the Council can access all data and software should the need arise.**

D: Budget, Precept & Reserves

Preparation of the 2018/19 budget was well advanced at the time of my audit. Budgets had largely been agreed at individual committee level with the committee cycle set up to ensure budget approval at the January meeting of the Full Council. All precepting authority deadlines will be met.

We have confirmed that regular budget reporting has occurred in 2017-18. Overall budget monitoring reports are presented to meetings of the Finance and General Purposes Committee, with individual committees considering their own budget pages. We confirmed that the accounts to the end of August 2017 were presented to the relevant Committee and review minuted. Financial Regulation requirements regarding budget monitoring are being met.

The Council's opening balance sheet at 1.4.17 shows the Council holding reserves of £137K, of which £79K was held in earmarked reserves. The general fund was only £58K. We also understand that the Council has a potential bad debt of £25K. This has not been provided for in the accounts at present, and effectively reduces the general fund balance to £33K. We reported our concerns about the level of Council reserves in our final report for 2016-17, where I pointed out that the Council does not have sufficient reserves to cover annual loan payments to PWLB, which amount to £108K per annum.

The Council clearly understands the serious nature of its financial position, and plans are in place to restore Council Finances. The Clerk has confirmed the following:

- The budget for 2017-18 has set an objective of generating a surplus of £120,000 for the general fund;
- Council is working on a capital sales and purchase programme which involves the sale of four plots of surplus land. The income from these sales will be utilised to develop the Council's Seafront development plan which will generate revenue income;
- Later projects include construction of log cabins and pods at the golf course for hire to tourists, and the development of South Hill Barn.

We remind you that the Council that is not permitted to utilise proceeds from the disposal of fixed assets for revenue purposes (Governance and Accountability March 2017 5.137). I note from the most recent budget report for 2017-18 that there are a number of cost centres recording material levels of asset sales – **these receipts, and any other receipts generated from the sale of fixed assets must be transferred to an earmarked capital receipts reserve on the balance sheet.** This can only be utilised for:

- Repayment of long-term loans
- Making of capital grants
- Purchase of fixed assets.

Table 1 *Asset sale codes on general ledger*

Cost centre	Description	Income to 31.8.17
108/1010	Other Open Spaces	£169,064
117/1010	Seafront	£40,000
118/1010	Beachhuts	£122,500

We recommend:

- **Consideration is given to setting up a bad debt provision on the general ledger – this should cover all debts that may not be collected**
- **An earmarked capital receipts reserve is set up on the general ledger and all income raised from fixed asset sales is transferred to this reserve**
- **The Council ensures that the capital receipts reserve can only be utilised for purposes set out in legislation and not for revenue purposes, or to boost the general fund.**

We also note that the Council does not hold repairs and maintenance funds for its fixed asset base. **Consideration should be given to setting up repairs reserves for significant assets to ensure that maintenance bills can be met from reserves, rather than requiring spikes in the precept.**

E: Income

Non Precept income is estimated at £1.1 million in the 2017-18 budget, the vast majority of this generated at the Golf Course. At our first interim audit, we carried out an initial review of Golf Club income, to ensure that transactions recorded in the cashbook could be supported by sales records recorded by tills. We selected a sample of transactions from the cashbook for both the View and the golf shop, and tested:

- Cash book total could be agreed to banking sheet
- Banking sheet balance for day could be agreed to till records
- Credit card balance for day could be agreed to schedule of transactions and individual credit card slips.

We are satisfied that controls are in place to ensure that all income booked into the tills is banked and recorded correctly on the Council's accounting system. I have 2 recommendations

- **Safe key security should be improved. Keys for both safes should be stored in a key safe, with access controlled by a key pad. The code for the key pad should only be given to supervisors who need access to the safes, and codes changed on a periodic basis, say every 90 days.**
- **Banking should be carried out on a weekly basis at a preset time. It can be a little irregular at present.**

Our second interim audit in January 2018 will review controls over income in more detail. Our testing will include the following controls:

- Controls at point of sale to ensure income is complete
- Controls over tickets and controlled stationery
- Stock control
- Cash floats
- Cash security
- Cashbook to till reconciliations
- Physical and key security

We will cover the following areas of income

- Golf – green fees
- Golf – societies
- Golf Memberships
- View – Functions income
- View – sales through clubhouse.

F. Petty cash

The Council holds £250 petty cash. We will test controls over petty cash and cash floats at the Golf Club as part of our second interim audit.

G. Payroll

To be tested at second interim audit

H. Assets and investments

A fixed asset register is in place. I will test this in detail at year end as part of the process of reconciling the accounts to the fixed asset register.

I. Bank reconciliations

The Council holds 2 bank accounts with the Co-op, a current and instant access saver account. Cashbook is reconciled to the bank statements promptly after each month end. This is then signed off by the SSM and reviewed by the Chair of the Finance and General Purposes Committee (F&GP). The results of the reconciliation are then reported on a quarterly basis to a meeting of the F&GP Committee.

We reviewed the reconciliation file, and could confirm that reconciliations have been completed promptly throughout the financial year to date. We re-performed the bank reconciliations for September 2017 for both bank accounts and in all cases we found that the bank reconciliations had been properly prepared and were supported by bank statements and cashbooks. All imbalances were supported by schedules of unrepresented items, which were checked. We note that quarter 1 bank reconciliations had been presented to committee for verification and approval, with quarter 2 due at the next meeting of the F&GP Committee. The system of reconciliation is working correctly and in accordance with regulations. We make no recommendation to change in this system.

We note that the Council currently holds all cash balances with the Co-op and is not therefore maximising protection available under the Financial Services Guarantee Scheme. **The Council may wish to consider this risk when reviewing its investment strategy.**

J. Year-end accounts

Testing to be completed at year end

K. Trusteeship

No trusts.

Should you have any queries please do not hesitate to contact me, finally I enclose a fee note for your kind attention.

Kind regards

Yours sincerely



Mark Mulberry

Appendix 1 - Points Forward – Action Plan

Matter Arising	Recommendation	Council Response
I confirmed the conclusion of audit notice was published on Council noticeboards	I recommend this is also loaded on the Council's website.	
The external audit certificate and report has not yet been reported to Full Council	I recommend this is completed at the next available opportunity.	
The Council is insured to hold £15K cash. I understand from officers that this can be exceeded from time to time when cash held at the View and the Golf Club are combined	I therefore recommend that this level of insurance is reviewed, or that Council staff ensure that cash is banked when the insurance limit is approached	
I have confirmed that the Council backs up its computer data to a third party location via a contract with East Sussex Schools.	I recommend that this back up should be tested on an annual basis, to ensure that the Council can access all data and software should the need arise	
Safe key security at the Golf Club should be improved.	Keys for both safes should be stored in a key safe, with access controlled by a key pad. The code for the key pad should only be given to supervisors who need access to the safes, and codes changed on a periodic basis, say every 90 days.	
Banking of Golf Club income can be a little irregular at present.	Banking should be carried out on a weekly basis at a preset time.	
I note that the Council currently holds all cash balances with the Co-op and is not therefore maximising protection available under the Financial Services Guarantee Scheme	The Council may wish to consider this risk when reviewing its investment strategy.	
We understand that the Council has a potential bad debt of £25K	Consideration is given to setting up a bad debt provision on the general ledger – this should cover all debts that may not be collected	
Receipts generated from the sale	Set up EMR for capital receipts and	

<p>of fixed assets must be transferred to an earmarked capital receipts reserve on the balance sheet.</p>	<p>ensure all asset sale income is transferred to this reserve</p>	
<p>The Council ensures that the capital receipts reserve can only be utilised for purposes set out in legislation and not for revenue purposes, or to boost the general fund</p>	<p>To be evidenced by nature of expenditure funded from capital receipts EMR</p>	
<p>We also note that the Council does not hold repairs and maintenance funds for its fixed asset base</p>	<p>Consideration should be given to setting up repairs reserves for significant assets to ensure that maintenance bills can be met from reserves, rather than requiring spikes in the precept.</p>	

Actions in response to Internal Audit Report 13th December 2017

Item	Recommendations	Action Taken
A. Book of Accounts	<ul style="list-style-type: none"> * The Internal Auditor (IA) recommends that in addition to the 'conclusion of audit notice' being published on the Council's noticeboard, it is also published on the council's website * The IA commented that the 'external audit certificate' is reported to Full Council at the next available opportunity 	<ul style="list-style-type: none"> * Officers have noted and will include this in their procedure in future. * This is covered in the Annual Return report which is included in this meeting's agenda.
B. Financial Regulations	<p>The IA commented that the Members Code of Conduct dates back to August 2012 - this should be reviewed against NALC/district council models within the next 12 months.</p>	<p>Officers have noted this recommendation and will set a date to review.</p>
C. Risk Management and Insurance	<ul style="list-style-type: none"> * The IA commented that as cash held at The View and Golf Club combined can occasionally exceed the sum insured, it is recommend that the level of insurance is reviewed, or that the Council staff ensure that cash is banked when the insurance limit is approached. * The IA recommends that the council's IT Back Up should be tested on an annual basis to ensure that the Council can access all data and software should the need arise. * The IA recommends that the Risk Assessment Review is taken to Full Council and should formally be recorded by way of a separate minute. 	<ul style="list-style-type: none"> * The Finance Officer attends the Golf Club on a weekly basis to collect the banking so as it is banked regularly and is not in the safe for longer periods. The insurance limit will also be reviewed. * The Finance Manager will liaise with Schools ICT to arrange this. * The Risk Assessment Review is currently being undertaken by the new RFO and will be taken to Full Council at the March Meeting.
D. Budget and Precept	<p>IA recommends:</p> <ul style="list-style-type: none"> * Consideration is given to setting up a bad debt provision on the general ledger - this should cover all debts that may not be collected. * An earmarked capital receipts reserve is set up on the general ledger and all income raised from fixed asset sales is transferred to this reserve. * The Council ensures that the capital receipts reserve can only be utilised for purposes set out in legislation and not for revenue purposes, or to boost the general fund. * The IA comments that consideration is given to setting up a repairs reserves for significant assets to ensure that maintenance bills can be met from reserves, rather than requiring spikes in the precept. 	<ul style="list-style-type: none"> * The RFO will look at setting up a bad debt provision for the end of year accounts. * An EMR for Capital Receipts will be set up but as it currently stands, all income received is offset by the capital expenses so there will not be anything to transfer at the end of the financial year. * Officers are aware and will ensure that capital receipts will only be utilised for purposes set out in legislation. * This will be considered when setting the budget for 2019/20.
E. Income & VAT	<p>IA recommends:</p> <ul style="list-style-type: none"> * Safe key security should be improved at the Golf Club. Keys for both safes should be stored in a key safe, with access controlled via a key pad. The code for the key pad should only be given to supervisors who need access to the safes, and codes changed on a periodic basis. * Banking should be carried out on a weekly basis as it can be a little irregular at present. 	<ul style="list-style-type: none"> * This recommendation will be passed on to the manager's at the Golf Club who will give thought how to improve. * The banking is now carried out on a weekly basis



Seaford Town Council

Report 108/17

Agenda Item No:	12
Committee:	Council
Date:	25 th January 2018
Title:	Policy Updates
By:	James Corrigan, Town Clerk
Purpose of Report:	To delegate power to allow an update of the responsible roles detailed in Council policies, in light of changes from the Staffing Review in 2017.

Recommendations

You are recommended:

1. To delegate power to the Town Clerk to make the necessary amendments to the responsible roles identified in Council policies, in light of the changes from the Staffing Review in 2017, namely:
 - 1.1 'Support Services Manager' to 'Finance Manager';
 - 1.2 'Town Clerk' to 'Responsible Financial Officer' (where relevant);
 - 1.3 'PA to the Town Clerk' to 'Executive Support Officer'.

1. Information

- 1.1 Many of the Council's policies detail the staff member responsible for certain tasks or aspects of the Council's activities. These are identified by job title, rather than individual staff member.
- 1.2 When the Council approved the recommendations of the Staffing Review, the changes from which took effect from the 1st October 2017, this resulted in some changes to job titles and the recruitment of a Responsible Financial Officer (on a self-employed basis).
- 1.3 The Council policies now need to be updated to reflect the revised job titles and also where certain responsibilities are now those of the Responsible Financial Officer rather than Town Clerk (who previously held these responsibilities).
- 1.4 Rather than include each individual policy on the Council agenda, which would require a lot of officer time to collate and time in the meeting itself, Officers would recommend that the Council delegate power to the Town Clerk to change the Council policies where the above roles are named.

1.5 This will not be a change to the nature of or procedures within any of the policies, merely an update to reflect the correct job titles.


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, Town Clerk.

Town Clerk





Seaford Town Council

Report 109/17

Agenda Item No:	13
Committee:	Council
Date:	25th January 2018
Title:	Strategic Objectives Working Group
By:	James Corrigan, Town Clerk
Purpose of Report:	To establish a working group to review the Council's Strategic Objectives.

Recommendations

You are recommended:

- 1. To establish a working group to review the Council's Strategic Objectives and report back to the Council meeting on 22nd March 2018.**
- 2. To set a first meeting date for the group and invite along relevant staff members who would have an input into the review.**

1. Information

- 1.1** The Council adopted its Mission Statement, Strategic Objectives and associated plan to meet these targets at its meeting in April 2016.
- 1.2** The Strategic Objectives, as adopted, are available on the Council's website or in Councillor Information Packs. The Clerk will circulate a 'live' version of the document to all councillors, which includes an update on progress so far.
- 1.3** The Council are now recommended to establish a working group to review the objectives, associated plan and progress so far. From this, the group can make recommendations to the next Full Council meeting on 29th March 2018 as to any amendments that are felt necessary.
- 1.4** Officers have already carried out a review of the policies as a team during regular staff meetings. This information obtained will be fed into the process.
- 1.5** The intention is not to undertake a complete overhaul of the objectives at this stage as they were set with a four-year cycle of the Council in mind. The purpose is to review them in light of the progress made to date and issues that have arisen and lessons that have been learnt.
- 1.6** It is recommended that the working group consist of councillors who would like to actively get involved in and have opinions on the objectives of the Council, but that it also be opened up to staff members to attend where relevant. This will allow the

group to accurately review progress so far and also pull on the knowledge of the staff members who will be tasked with delivering the targets.

1.7 The group are recommended to look at setting a first meeting date to enable an invite to be given to staff and allow all group members adequate time to prepare.

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, Town Clerk.

Town Clerk

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



Seaford Town Council

Report 97/17

Agenda Item No: 14
Committee: Council
Date: 25th January 2018
Title: Committee Chairs' Management Group
By: James Corrigan, Town Clerk
Purpose of Report: To consider the attached report presented by Councillors Wallraven, Brown, Adeniji and Latham.

Recommendations

You are recommended:

1. To agree to formalising the Committee Chairs' Management Group, its purpose, aims and jurisdiction as per the report.
-

1. Background

- 1.1 Attached is a report presented by the above Councillors for consideration by the Council.
- 1.2 Two meetings of the group have taken place as a trial to see if they were found to be useful or not. All participants have found the meetings useful with items under discussion including agenda items coming up on Council meeting such as The View Business Plan, sale of land progress, noting current workloads of employees at present and updates on issues such as Talland Parade and Seafront motorhomes.

2. Financial Appraisal

There are no direct financial implications of this report.

3. Contact Officer

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

Town Clerk

Committee Chairs' Management Group (CCMG)

This group was set up voluntarily by the Chairs of the four main committees of Seaford Town Council, namely Community Services, Finance & General Purposes, Golf/The View and Planning & Highways.

1. Purpose

1.1 To hold regular monthly meetings, or as required by exception, with the Town Clerk to examine how the Town Council's plans, expectations and services are meeting documented requirements.

2. Aim

2.1 To establish that timescales are being met according to the strategic and financial requirements set out by Seaford Town Council.

2.2 To provide information and ensure transparency.

3. Meetings

3.1 Meetings are informal, and notes will be taken at each meeting. These notes will be made available to all Seaford Town Council Members and Managers.

3.2 If not covered elsewhere on meeting agendas, relevant information (determined by the Mayor) will be discussed at Full Council meetings.

4. Jurisdiction

4.1 These meetings do not replace any Council meetings.

4.2 No decisions can be made at these meetings; however, any matters of concern will be made available through notes taken at each meeting and distributed as above.

4.3 Any councillor who has concerns or questions should address them in writing to a management group member. That member will process any queries and respond to the author.

4.4 Seaford Town Councillors can attend the management group meetings but may not take part in any discussions.



Seaford Town Council

Report 110/17

Agenda Item No: 15
Committee: Council
Date: 25th January 2018
Title: Martello Tower Entertainment Area Policy
By: James Corrigan, Town Clerk
Purpose of Report: To provide the Council with an update on the Martello Tower Entertainments Area Policy.

Recommendations

You are recommended:

1. To consider the contents of the report.
 2. To agree to not proceed with any policy to govern entertainment on the Martello Entertainment Area and that organised entertainment takes place as and when booked by officers as is the case with other venues using the existing systems in place.
-

1. Information

- 1.1 At its meeting in October 2017, the Council considered a report from the Martello Tower Entertainment Area Working Group regarding the creation of a policy on the use of the area. The Council subsequently resolved as follows:

C73.1 To NOTE the contents of the Martello Entertainments Area briefing update;

C73.2 To AGREE to the recommendations (paragraphs 11 to 14 in the report) and the related consideration at paragraph 18;

C73.3 To AGREE the Town Clerk is asked to produce the final policy to include, as applicable, the use of other STC-owned outdoor sites revising the current application form and terms & conditions as appropriate;

C73.4 To AGREE the timescale for completion as follows:

i. Town Clerk provides draft policy to Working Group by mid-January 2018

ii. Final policy to Full Council March 2018 meeting

iii. Policy implem. p. 90 May 2018

C73.5 To AGREE that no further development of the MEA will take place until such time as the policy is agreed and in place.

- 1.2 Taking into account current workloads and the need to reduce excessive demands on staff working hours as well as the systems in place and the practicality of the proposed policy a review has been undertaken of the proposal as submitted to the Council previously.
- 1.3 The recommendations of the working party were extensive and are repeated below.
 - (a) The review of licensing and copyright laws, and the benchmarking with other councils has reinforced the need to have a clear policy for management of the MEA. This is essential given the fact that STC has already obtained some sponsorship for seating at the MEA and has committed to formalise the arrangements for its use this year.
 - (b) There should be no further development of the MEA until the final policy has been agreed by full council.
 - (c) The working group has agreed that the policy should be based around the following principles, based on best practice in other councils, as these will ensure good governance, respect for local residents, compliance with legislation, and prevent any loss of revenue:
 - (d) All performers must book in advance, whether using amplification or not. This ensures compliance with the 2017 Licensing Act and enables council to check all necessary documentation such as insurance and risk assessment in advance.
 - (e) As soon as is practicable, booking to be made possible via an online web form with written email consent from STC. This simplifies the process for performers, reduces the administrative task for the council, and provides an audit trail for the council as they will be able to readily review, file, and access documents. In the interim a physical booking form should be used as is done for all other bookable STC outdoor spaces.
 - (f) STC to secure copyright licences for PRS and PPL. This will be simpler and more cost effective than asking each performer to hold and provide copies of the licences as this would require more admin work by the council to check their validity each time.
 - (g) All performers to hold Public Liability Insurance and to email copy at time of booking.
 - (h) All performers to submit Risk Assessment as part of online booking.
 - (i) All performances to be advertised in advance on the STC website
 - (j) Charges - most performers will pay a small fee although some may be exempt. STC to calculate scale of charges based on principle that the estimated income for one year [how many performances of what sort] will cover the annual cost of managing the MEA bookings. Charges will include a deposit for the key to the power outlet. No refunds in the event of bad w P . 9 1

- (k) Amplification of music will only be allowed via a powered amp connected to the power outlet housed in a 'commando unit' powered from the new Martello Toilets.
 - (l) Consideration to be given to installation of a decibel meter / noise modulator in the commando unit to ensure noise is not excessive.
 - (m) The concession in the new toilet block to be responsible for commando unit key issue and return.
 - (n) Policing of MEA. A web cam to be installed once new toilet block is in operation to enable identification of unauthorised users.
 - (o) STC to administer MEA for the first year but consider transferring responsibility to an external body (either voluntary or commercial contractor) if usage increases significantly to make it cost effective.
 - (p) The policy should also apply to buskers.
- 1.4 The detailed work to develop a policy of such complexity would take up a significant amount of time so needs to be agreed to only if entirely necessary.
 - 1.5 The Council should therefore be cognisant of the original intention of the Entertainments Area. This was to invite performers to play there in the summer months, such as local brass bands, singers and local musical groups, who may wish to entertain on the seafront. This was with a view to adding to the ambience and quality of the seafront for visitors.
 - 1.6 The intention was that a few local groups would play on the weekend throughout the summer.
 - 1.7 These bookings would be using the Council's existing online booking system, see Appendix A, which requires many of the items listed above such as Public Entertainments Licence, risk assessment and Public Liability Insurance. The bookings are then added to the Council's online events calendar.
 - 1.8 Once contact is made from a potential entertainer a standard procedure is then followed, see Appendix B.
 - 1.9 The Council already invites bands and musicians to play at many of its events without the need for any detailed policy as suggested. Checks are carried out and entertainment takes place, such as the three stages at Christmas Magic without incident.
 - 1.10 After the idea of an entertainments area was set as an aspiration, and included in the Seafront Development Plan, by coincidence some buskers started to use the area. This has created considerable confusion.
 - 1.11 Attempts were made to mitigate any noise from the buskers following a complaint from a resident (as well as a number of compliments for the entertainment). This included asking buskers to play facing the sea and following a suggestion from the resident painting a stage on the decking of the area so that the buskers naturally facing the sea.

However, complaints persisted to Councillors, and a working group was established including local residents, but no musicians, resulting in the above recommendations.

- 1.12 The buskers have now been told, by signs, that they cannot use amps on the decking area until further notice while the policy is developed. However, this has had the effect of displacing the busker onto the shingle at the side of the Martello Tower which is not owned by Seaford Town Council and so over which the Council has no control.
- 1.13 This means the noise levels are greater as he is now facing inland and at a gap between the buildings. Two buskers have made it very clear that they do not plan ahead when busking, not many do, so would not be prepared to book or pay. They would just play until they are moved on anywhere they choose.
- 1.14 It has also become clear that the Council has no resource to police or enforce the area in any event if a policy was in place prohibiting buskers, especially on an evening and a weekend. No one has the necessary training to deal with such situations. It would also require two people to attend such an enforcement incident in any event without any radio back up resources available.
- 1.15 If the buskers are creating a noise nuisance, statutory systems are in place to enforce this through Environmental Health at Lewes District Council who have legal power to deal with noise nuisance.
- 1.16 Accordingly, it is not felt to be appropriate to dedicate any further officer time to this project as the systems in place are adequate to deal with the expected bookings from bands and local groups. Equally it is now clear that any attempt to place the same requirements on buskers will not succeed in managing the use. It will, as it already has, displace to areas out of the control of the Council which are arguably more of a nuisance.

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, Town Clerk.

Town Clerk





APPLICATION FOR HIRE OF PUBLIC OPEN SPACE

PLEASE COMPLETE ALL SECTIONS in CAPITALS, even in the event that you have previously held similar events on the Council's premises, or applied for hire.

1. Applicant Information

Name:			
Email:		Phone:	
Invoice address:		Mobile:	
		Postcode:	

2. Organisation Information

Organisation Name:			Organisation website:	
Organisation Type:	Not for Profit	<input type="checkbox"/>	Organisation address:	
	Commercial	<input type="checkbox"/>		
	Other:	<input type="checkbox"/>		
Phone:			Postcode:	

3. Purpose of Hire

Nature of event (this will be used in Seaford Town Council marketing materials):				
Name of the event (this will be used in Seaford Town Council marketing materials):				
Estimated number of people attending:				
Will amusements, fairground equipment, or similar be used?		Yes <input type="checkbox"/>	No <input type="checkbox"/>	
Will a sound amplification system be used?		Yes <input type="checkbox"/> No <input type="checkbox"/> *If yes please ensure you obtain a Public Entertainment License		
Will alcoholic beverages be sold?		Yes <input type="checkbox"/>	No <input type="checkbox"/>	
Will Food be on sale? (provide Food Hygiene Safety Certificates)		Yes <input type="checkbox"/>	No <input type="checkbox"/>	CERT REF: <input type="text"/>
Will tents, marquees, portable buildings be erected?		Yes <input type="checkbox"/> No <input type="checkbox"/> (If YES please provide details)		
*****SURFACES DISTURBED NEED TO BE RECTIFIED IMMEDIATELY AFTER THE EVENT OR CHARGES WILL BE OCCURRED*****				

4. Premises Information

Premises	Martello East Field	<input type="checkbox"/>	Martello West Field	<input type="checkbox"/>	Martello Entertainment Area	<input type="checkbox"/>	Promenade	<input type="checkbox"/>
	Crouch Gardens	<input type="checkbox"/>	Crouch Pitch	<input type="checkbox"/>	Salts Recreation	<input type="checkbox"/>	South Hill Barn	<input type="checkbox"/>
Date/s of Hire	From:			Number of:	Days			
	To:				Hours			
Setting up Dates:	From:		AM	<input type="checkbox"/>	To:		AM	<input type="checkbox"/>
			PM	<input type="checkbox"/>			PM	<input type="checkbox"/>
Dismantling Dates:	From:		AM	<input type="checkbox"/>	To:		AM	<input type="checkbox"/>
			PM	<input type="checkbox"/>			PM	<input type="checkbox"/>
***** To include days required for setting-up and site *****								

5. HIRE AGREEMENT

I have read and understood the council's conditions applicable to the above hire and Standard Conditions of Hire outlined in Section 6 of this application, according to details supplied by me, and hereby agree to be bound by them. I confirm that I am authorized to act on behalf of the above named organisation in this matter.

Signature of applicant:

Date:

Please note, **NO BOOKINGS SECURE** until receipt of required deposit received. Cheques should be made payable to Seaford Town Council. Please return to facilities@seafordtowncouncil.gov.uk or 37 Church Street, Seaford, East Sussex, BN25 1HG

Events will not be able to take place without the receipt of the following forms, to be received no later than 10 working days prior to the date of the event:

Deposit attached? Full payment attached? Risk Assessment Attached?

Draft Programme of event attached? Plan/layout attached? Police notified?

Public Liability Insurance attached?

Public Liability Insurance cover will be required in the sum of at least £5,000,000 and the council will require proof of indemnity no later than 21 days prior to the event. It is important to note that no event will be permitted without satisfactory evidence of this insurance cover that is:

- A) Details of risk (i.e. copy of wording policy)
- B) Limit of liability (shown on policy schedule)
- C) Period of insurance cover (shown on policy schedule)
- D) Details on Insured (i.e. must relate to hirer)
- E) Insurers or brokers details

IF APPLICABLE:

Food Hygiene Certificates attached?

Temporary Events Notice attached?

FOR INTERNAL USE ONLY

Date of applicatio		Date of Event:		Name of Event:				
Premises	Martello East Field	<input type="checkbox"/>	Martello West Field	<input type="checkbox"/>	Martello Entertainment Area	<input type="checkbox"/>	Promonade	<input type="checkbox"/>
	Crouch Gardens	<input type="checkbox"/>	Crouch Pitch	<input type="checkbox"/>	Salts Recreation	<input type="checkbox"/>	South Hill Barn	<input type="checkbox"/>
<i>I confirm the agreement of Seaford Town Council to the above hire, subject to the Council's standard conditions of hire, and agreed special conditions, as expressed and attached</i>								
Craig Williams, Project and Facilities Manager Authorised to act on behalf of Seaford Town Council								
Signature:						Date:		
Security deposit required?		Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	Security deposit amount:		
Hire Charge:				Date Due:		Date Paid:		
Deposit amount:				Date Due:		Date Paid:		
Risk Assessment Received? <input type="checkbox"/> Date:				Public Liability Insurance Rec? <input type="checkbox"/>				
LDC notified (toilet cleaning / rubbish) <input type="checkbox"/>				Finance informed? <input type="checkbox"/>				
What's on updated? <input type="checkbox"/>				Calendar updated? <input type="checkbox"/>				

6. STANDARD CONDITIONS OF HIRE

6.1. Applications

All correspondence and applications for the Hire of Premises must be made to the Town Clerk who reserves the right to call for further particulars of the proposed Hiring.

6.2. Hirer

The Hirer must be over 18 and shall be the person by whom the application and agreement for hire is to be signed. Such person shall be responsible for the payment of all fees due in respect of the Hiring and for the observance and performance of these conditions; depending on the proposed purpose for hire, special conditions may also apply.

6.3. User

- (a) No part of the premises is to be used for any purpose other than the purpose of the Hiring.
- (b) No part of the Premises is to be used for any unlawful purpose or in any unlawful way.
- (c) The Hirer shall not enter upon the Premises prior to the agreed hire period, for any purpose without the prior written consent of the Council.
- (d) The Council reserves the right to refuse access or terminate the agreement if any of the terms and conditions have not been adhered to; or any regulations relevant to the purpose of hire have not been complied with.

6.4. Fees and Charges

- (a) The Hirer shall pay to the Council, in addition to the agreed hire fee, such amount by way of security deposit. In the event of damage occurring during the Hiring, this security deposit, or the requisite part thereof, will be applied to the account or in satisfaction, as the case may be, of any sum due from the Hirer in respect of the cost of making good any damage. Any balance not so applied will be returned to the Hirer.
- (b) The Council reserves the right to refuse access to the premises hired, if the whole of the fees have not been paid.
- (c) The Council also reserves the right to refuse to accept payment by cheque.

6.5. Payment of Charges

- (a) A deposit amounting to 25% of the hire fee is payable upon submission of the application for hire and this deposit is non-refundable once the terms have been agreed by Seaford Town Council, except in the event of cancellation under condition 16.
- (b) The balance of the Hire fee plus a further security deposit is required to be paid no later than 10 working days before the period of Hire. The security deposit, as in condition 4(a), will be of an amount pursuant to the purpose for hire. This deposit may be paid by cash or cheque. Special arrangements may be made for payment of a series of bookings.
- (c) Cheques must be made payable to Seaford Town Council. Cheques will be banked on receipt. Repayment of the full security deposit amount will be made within 10 working days of the hired land being returned in an acceptable condition to close the hire licence; subject to any deductions necessary under the terms of condition 4(a).

6.6. Supervision

- (a) During the Period of the Hiring the Hirer is to be responsible for:-
 - aa) the efficient supervision of the Premises including (without prejudice to the generality of the above):

- (i) the effective control of children
 - (ii) the orderly and safe admission and departure of persons to and from the Premises.
 - (iii) the orderly and safe vacation of the Premises in case of emergency
- (ab) the safety of the Premises
 - (ac) the preservation of good order and decency in the Premises
 - (ad) ensuring that all doors (if any) giving egress from the Premises are left unfastened and unobstructed and immediately available for exit
 - (ae) ensuring that no obstruction is placed or allowed to remain in any way giving access or egress to the Premises
- (b) The Hirer is to provide such number of competent stewards and attendants as may in the opinion of the Council be necessary to secure compliance with the above requirements being a minimum of one steward or attendant over the age of 18 years for every 250 persons (or part of 250 persons) present or if most of the persons present are under 16 years of age one steward or attendant for every 100 persons (or part of 100 persons) present.

6.7. Expiration of Period of Hiring

At the expiration of the period of the Hiring, the Hirer is to leave the Premises in a clean and orderly state free of litter and in particular the Hirer is to remove all equipment previously brought in by or on behalf of the Hirer.

6.8. Agreement personal to Hirer

The benefit of the Agreement is personal to the Hirer and not assignable or capable of being sub-hired, without the prior written consent of the authorised officer of the Town Council.

6.9. Damage to Council Property

The Hirer is to take good care of and not cause any damage to be done to the Premises or to any fittings, equipment or other property in the Premises the Hirer is to make good and pay for any such damage caused by any act or neglect of the Hirer or anyone for whom the Hirer is responsible or anyone permitted by the Hirer to enter the Premises.

6.10. Injury to Persons and Loss of Property

- (a) The Council will not be liable for the death of or injury to any person attending the Premises for the purpose of the Hiring or for any losses, claims, demands, actions, proceedings, damages, costs or expenses or other liability incurred by the Hirer in the exercise of the rights granted by the Agreement except where such death, injury or loss is due to the negligence of the Council.
- (b) The Council will not under any circumstances accept responsibility or liability in respect of any damage to or loss of any goods, articles or property of any kind brought into or left at the Premises either by the Hirer for his own purposes or by any other person, or left or deposited with any officer or employee of the Council
- (c) The Hirer will indemnify the Council against all liabilities arising from the actions of the Hirer to include but not be limited to those liabilities mentioned in this condition.

6.11. Third Party Insurance

The Hirer is to have in force throughout the Period of the Hiring a policy of insurance effected with a reputable insurance company or with underwriters at Lloyds covering the Hirer against third party risks for a sum of not less than £5,000,000 and at the request of the Council will produce to the Council not later than 21 days prior to the Period of the Hiring evidence of such policy.

6.12. Further Exclusions of Liability

- (a) The Council will not be liable for any loss or damage due to any breakdown of machinery, failure of supply of electricity, leakage of water, fire, government restriction or act of God which may cause the Premises to be temporarily closed or the Hiring to be interrupted or cancelled.
- (b) The Council will not be liable for any other loss or damage resulting from high seas, sea spray, storm, tempest or any other cause whatsoever.
- (c) The Council gives no warranty that the Premises are legally or physically fit for any specific purpose.

6.13. Right of Entry

The Council reserves the right for duly authorised members or officers or employees of the Council to enter the Premises at any time for any authorised purpose, including for the purpose of ensuring compliance with the terms of this agreement. Any ticket takers or stewards are to be notified accordingly by the Hirer.

6.14. Nuisance

The Hirer shall not do anything or suffer or permit any person attending the Premises to do anything likely to cause annoyance or to be a nuisance to neighbouring occupiers.

6.15. Cancellation by Hirer

- (a) If the Hirer wishes to cancel the Hiring in whole or in part the Hirer must give to the Council notice to that effect.
- (b) If such notice is given not later than 28 days prior to the Period of the Hiring and if the Council are able to effect an alternative hiring then the Council will return any balance of the Hire Fee, less a 10% administration charge.
- (c) If such notice is given after this time but before payment of the balance of the Hire fee, then the Council will be entitled to retain the 25% deposit.
- (d) Where cancellation occurs after the balance of the hire fee has been paid, the Council will be entitled to retain the whole of the Fee, except under specific circumstances that will be determined by the Council at their sole discretion.

6.16. Cancellation by Council

- (a) The Council may cancel the Hiring if the Premises are required for any purpose in connection with a Parliamentary or local government election or if the premises are rendered unusable by any such event as is mentioned in Condition 12(a).
- (b) If the Hiring is cancelled for any such reason as is mentioned in Condition 16(a) the Council will give to the Hirer the maximum practicable notice and refund the Fee including the 25% deposit but will not otherwise be liable to the Hirer.
- (c) The council may cancel the hiring if, as a result of exceptional weather conditions, the Premises is rendered unsuitable for use in the council's opinion, or that of any duly authorised officer.

6.17. Breach by the Hirer

Should the Hirer fail to observe and perform any of these conditions and any appeal conditions the Council reserves the right to:

- (a) Charge and recover from the Hirer any expenses incurred by the Council in remedying such failure including the employment of such agents as may be appropriate; and
- (b) Cancel the Hiring of the Premises by the Hirer forthwith without incurring any liability to the Hirer for the return of any fee or otherwise.

6.18. Statutory requirements

The Hirer shall not do or permit any act matter or thing which would or might constitute a breach of any statutory requirement affecting the Premises nor which would or might vitiate in whole or in part any insurance effected in respect of the Premises.

6.19. Complaints

Any complaint arising out of the Hiring must be notified immediately to an authorised officer available at that time; and confirmed in writing to the Council within 3 days after the expiration of the period of Hiring. If an event is taking place over a weekend or bank holiday, and an officer is not contactable at that time, the complaint must be made on the next available working day. Out of hours officer contact details may be made available upon request if it is deemed necessary.

6.20. Council to Act by its officers

The Council may act through any authorised officer and references in these Conditions to any approval, discretion, consent or requirement of the Council are deemed to be references to the approval, discretion, consent or requirement of any such officer and anything which the Hirer is required to produce to the Council is to be produced to such officer.

6.21. Notices

All notices, demands or requests by either party to the other shall be in writing and shall be sufficiently served if delivered by hand or sent by recorded delivery to the address of the Hirer specified in the Agreement in the case of a notice, demand or request to the Hirer and to the Town Clerk at the Council's office in the case of a notice, demand or request to the Council.

6.22. Key Deposits

If your event requires the use of keys (e.g. field keys/abloys), this will require a cash security deposit of £10 per key which will be refunded on return of same. Where a number of keys are required a deposit reflective of the quantity shall be determined.

6.23. Special Conditions Applicable

In special circumstances additional terms may be required or a special hire license may need to be signed by both parties before hire can be approved. Clear notification of the intended purpose for hire is required at the stage of application; and the requirement for special conditions shall be determined by the Council prior to any agreement.

6.24. Special Arrangements for Voluntary Groups

Seaford Town Council aims to support local voluntary/community and charity organisations wherever it can. When special arrangements have been made relating to the hire of the field, particularly in connection with hire fees, the Council would ask that records of income and donations are submitted following each event. This serves a number of purposes, not least the opportunity for Seaford Town Council to note the benefits for local groups.

Event Process:

1. Enquiry received (email, telephone or social media) – check/obtain the following information
 - a. Area required
 - b. Times and dates required
 - c. Nature of event
2. Check the events wall calendar
3. If the area is available and the nature of the event is in line with STC Strategic Objectives, advise the applicant to review the pricing schedule and complete and return an application form with relevant associated information (outlined on application form):
<http://seafordtowncouncil.gov.uk/Venue-amp3b-Open-Spaces-Hire.aspx>
4. Once application is received:
 - a. Create folder here: W:\Events & Activities\Events\2017
 - b. Save the application in the newly created folder and all relevant information
 - c. Update the events wall calendar with a location and title
 - d. Log onto the council website and update with the event name, location and time, colour code in line with other marked events:
 - e. Go to websites; Page Content; What's On; Upcoming Events
 - f. Check that a facebook event has been created and share through Facebook Business Manager so that it appears on Seaford Town Councils Events page
 - g. Update the Bookings Log – Open Spaces and advise finance: W:\Admin & Finance\Admin\Bookings