



Seaford Town Council

To the Members of the Finance & General Purposes Committee

A meeting of the **Finance & General Purposes Committee** will be held at **via Zoom*** on **Thursday 9th July 2020 at 7.00 pm**, which you are summoned to attend.

Isabelle Mouland
Assistant Town Clerk
2nd July 2020

Agenda

PLEASE NOTE THAT THIS MEETING WILL BE VIDEO RECORDED

1. Apologies for Absence and Declaration of Substitute Members

2. Disclosure of Interests

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

3. Public Participation

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

4. Review of Earmarked Reserves

To consider report 25/20 informing the Committee of the review of Earmarked Reserves (pages 9 to 11).

5. Financial Appraisal

To consider report 20/20 informing members of the Council's current financial position (pages 12 to 16).

6. Finance Reports

a) Receipts, Payments and Bank Reconciliation Reports for November and December 2019 and January 2020

To consider report 147/19 v2 regarding receipts, payments and bank reconciliation for November and December 2019 and January 2020 to note the transfers of monies between the Co-operative Current Account and the CCLA Deposit Account (pages 17 to 22). *(as originally presented for 19th March 2020 meeting that was cancelled)*

b) Finance Report to 31st January 2020

To consider report 148/19 v2 regarding the Council budget position for the period of 1st April to 31st January 2020 (pages 23 to 32). *(as originally presented for 19th March 2020 meeting that was cancelled)*

c) **Receipts, Payments and Bank Reconciliation Reports for February, March, April and May 2020**

To consider report 21/20 regarding receipts, payments and bank reconciliation for February, March, April and May 2020 and to note the transfers of monies between the Co-operative Current Account and the CCLA Deposit Account (pages 33 to 34).

d) **Finance Report to 31st May 2020**

To consider report 22/20 presenting the Income and Expenditure for the Financial Year End 2020 and the first two months of the 2020/2021 Financial Year to 31st May 2020 compared to budget (pages 35 to 50).

7. Council Direct Debit Report

To consider report 23/20 presenting a report seeking review and approval of the Council's current direct debit list (pages 51 to 55).

8. Bad Debt Policy Review

To consider report 154/19 v2 presenting a reviewed Bad Debt Policy for recommendation to Council to adopt (pages 56 to 58). *(as originally presented for 26th March 2020 Council meeting that was cancelled)*

9. Purchase Ordering & Payments of Goods & Services Policy

To consider report 159/19 v2 presenting a reviewed Purchase Ordering & Payments of Goods & Services Policy for recommendation to Council to adopt (pages 59 to 71). *(as originally presented for 26th March 2020 Council meeting that was cancelled)*

10. Mayor's Portfolio

To consider report 151/19 v2 presenting a reviewed Mayor's Portfolio for recommendation to Council to adopt (pages 72 to 85). *(as originally presented for 26th March 2020 Council meeting that was cancelled)*

11. Exclusion of Press and Public

The Chairman will move that in accordance with the Public Bodies (Admission to Meetings) Act 1960, the press and public be excluded from the meeting during the discussion on the next item on the agenda as the item concerns confidential debtor information.

12. Receipts Due for Payment as at 31st May 2020

To consider exempt report 25/20 informing the Committee of the receipts due for payment at 31st May 2020 (exempt pages 1 to 3).

For further information about items appearing on this agenda please contact Isabelle Mouland, Assistant Town Clerk, 37 Church Street, Seaford, BN25 1HG. Telephone 01323 894 870.

Circulation:

Committee: Councillor M Brown (Chair) and R Morland (Vice-Chair). Councillors N Adil, D Argent, L Boorman, J Cash, O Honeyman, R Honeyman, J Meek, R Reed and L Wallraven.

For information: Councillors P Boorman, S Dunn, J Edson, M Everden, M Hayder, R Hayder, J Lord, G Rutland and B Webb.

***Zoom Meeting:**

In line with the Coronavirus Act 2020 and subsequent regulations governing local authorities meetings, the Council will be holding this meeting via the online video conference facility, Zoom.

To join the Zoom meeting follow this link:

<https://us02web.zoom.us/j/82894261753?pwd=YVYk3Y3Y0eDVmN3lKWlJ2bHl6MFVCUT09>

Meeting ID: 828 9426 1753

Password: (to ensure online security it is recommended that meeting passwords are not publicised and are given directly to those intending to attend the meeting. Please therefore email admin@seafordtowncouncil.gov.uk for the password at least 24 hours before the scheduled meeting date)

Telephone number to join by audio only: 0203 481 5237 (you will be prompted to enter the meeting ID and password before joining the meeting)

Taking Part in a Zoom Meeting

Please note that the following instructions are for joining a meeting using a laptop, computer or tablet device. Accessing with a smartphone may differ.

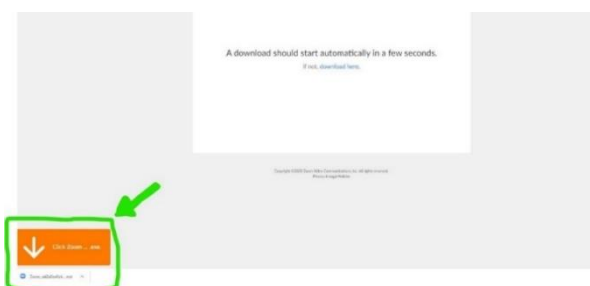
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1 – Joining

Follow the link provided by email/on the agenda.

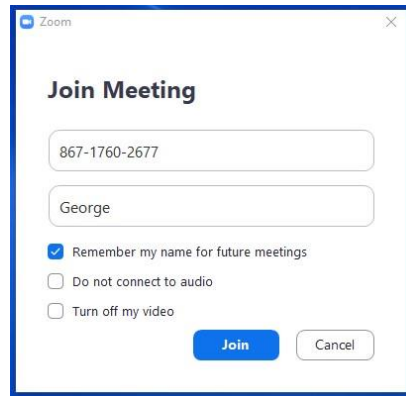
1a – If this your first time, you will probably see the screen below. Click the Zoom icon at the bottom to open the desktop app.



([click here to return to Agenda front sheet when viewing electronically](#))

Then you will be prompted to enter the meeting id and your name (note, this will be visible by all meeting participants). The meeting id can be found on the agenda, Council's website or circulated email.

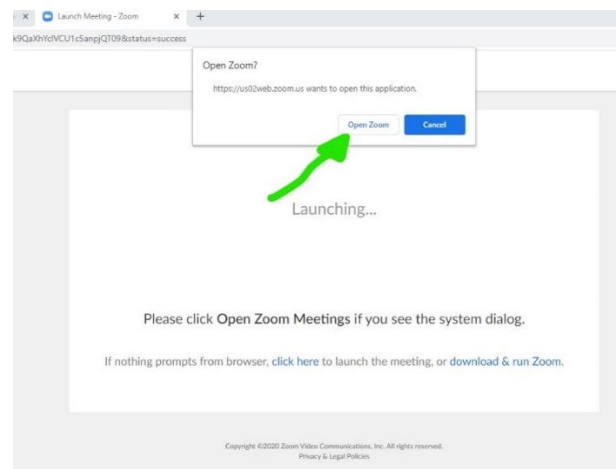
- For councillors, please do not choose to not connect your audio or turn off your video with the tick boxes.
- Members of the public will need audio as a minimum and whilst video is preferred, it is optional.

A screenshot of the Zoom 'Join Meeting' dialog box. It features a title bar with the Zoom logo and a close button. The main heading is 'Join Meeting'. Below it, there are two input fields: the first contains the meeting ID '867-1760-2677' and the second contains the name 'George'. There are three checkboxes: 'Remember my name for future meetings' (checked), 'Do not connect to audio' (unchecked), and 'Turn off my video' (unchecked). At the bottom right, there are two buttons: 'Join' (blue) and 'Cancel' (grey).

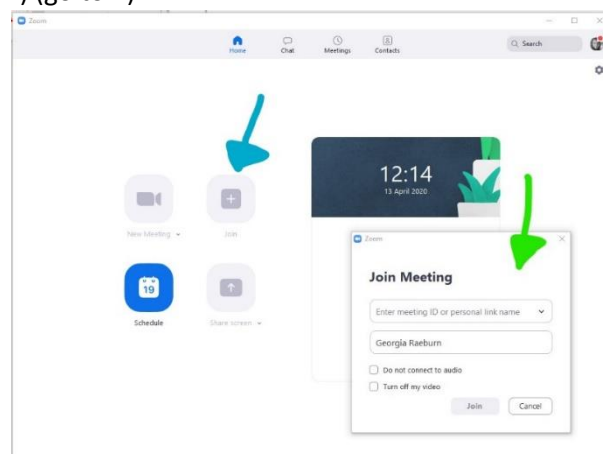
You will then be prompted to enter the meeting password, on the agenda, Council's website or circulated email. Enter this and click to 'join meeting' (skip 1b and go to 2).

1b - If you have already downloaded the Zoom app, you can either:

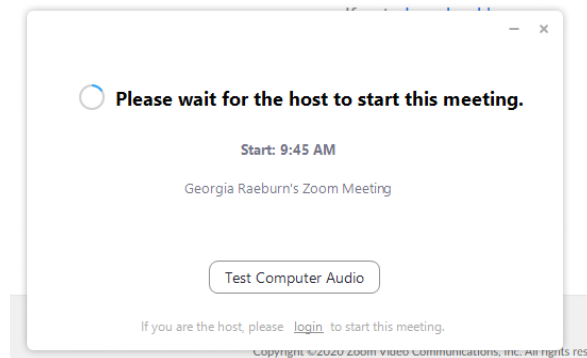
- Follow the link and you should see the screen below. Click the button to 'open Zoom' (go to 2)



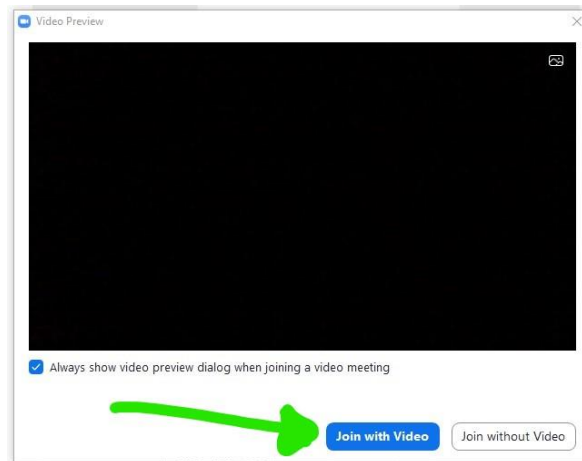
- Open the Zoom desktop app and click 'join' (blue arrow) and then enter the meeting details (green arrow) (go to 2)



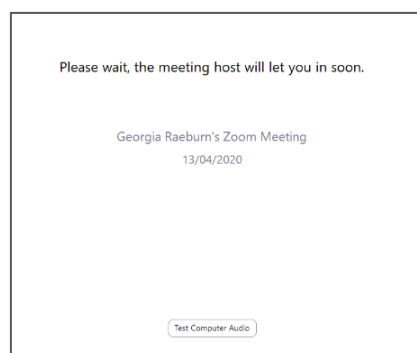
2 – Once in the desktop app, if the meeting has not yet started, you may see this below. If you wait, the host of the meeting just needs to start the meeting.



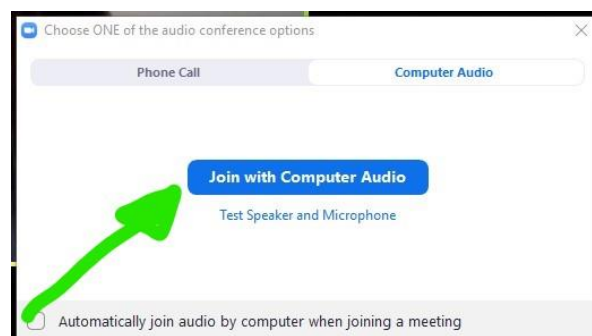
3 – Once the host starts the meeting, you will see the pop up below in your desktop app. Click the button to 'join with video'.



4 – You will then join the 'waiting room' and the host will have to approve you entering. Your screen will probably show the below.



5 – Once admitted entry by the host, you will see the screen below. Click to 'join with computer audio'.



6 – Settings

6a - Screen View

Once in, you will see all participants in the meeting so far. More participants may join and the screens will get smaller/move around to accommodate this. If you can just see one big person and the rest are fitted around, you are on 'speaker view' change in the top right hand corner of the screen; try out 'gallery view' and see which you prefer!

6b - Mute / Unmute

Check to see if you are muted (shows on bottom left of screen):

- If it says 'unmute' with a red line this means you are muted and can't be heard
- If it says 'mute' you can be heard

It will be best to remain muted until you want to speak – this prevents too much background noise and will make it easier for everyone to hear the speaker.

6c - Technical Run Through – Chat Function

We will go through the meeting at the start to make sure everyone can hear and see and be heard and seen. If you have any problems with the audio and can't hear/be heard, we can use the 'chat' function to try to resolve this.

Click on 'chat' at the bottom of the screen. Type your issue in the text box and hit 'enter' – your message will go to the host only who will respond to try and help.

7 – Once everyone is up and running, the Chair will conduct the meeting in the usual manner; going through the agenda. The Host (an officer) will monitor the IT/technical side of the meeting.

8 – Participation

Please remember to keep yourself on mute unless you are speaking (save for the Chair and host, who will need to be able to speak freely). It is imperative that all participants are able to clearly hear the speakers without lots of background noise.

8a – Public Participation

- i. The Chair will introduce public participation and invite any members of the public wishing to speak to raise their hands clearly in the video.
- ii. The host will note down those wishing to speak (using the name/id shown by the person's screen).
- iii. The host will inform the Chair in turn who is next to participate.
- iv. Once at the end of the list, the Chair will check if any other members of the public were wishing to speak.
- v. The Chair, or an officer and other councillor if invited to do so, will respond where relevant to the member of public.
- vi. The public statement and any response will be recorded for the minutes in the usual manner.
- vii. If a member of public does not have video feed, when the Chair is asking who would like to participate, the member of public should unmute themselves and state their name and that they wish to speak. They will be noted down in the list by the host and they will be invited to participate at the relevant stage by the Chair.

8b – Councillor Discussion/Participation

To try and prevent councillors from speaking over each other, it is encouraged that councillors keep their video/audio 'muted' until invited to speak by the Chair.

- i. Councillors wishing to speak should raise their hand clearly in the video (as above) and a note will be made of the hands raised. All hands then go down, when prompted.
- ii. The Chair will invite the relevant councillors to speak.
- iii. The councillor speaking first should 'unmute' themselves and make their statement; then 'mute' their video/audio again.
- iv. The Chair will either respond or ask an officer to reply, where necessary.
- v. The Chair will then ask if any other councillors are wishing to respond to the councillor's statement by show of hands. The host will note the hands raised and prompt the Chair as to who to invite to speak.
- vi. Then follow the above steps ii-iv and work through the list of councillors wishing to respond.
- vii. Then return to the list of councillors who had originally wanted to speak and follow the above steps again.
- viii. If councillors do not have video feed, when the Chair is asking which councillors would like to speak or respond to another councillor's statement, the councillor should unmute themselves and state their name. They will be noted down in the list by the host and they will be invited to participate at the relevant stage by the Chair.

This may feel over the top but is trying to ensure that all councillors have a fair chance to partake in discussions. Hopefully when we are all more accustomed to this way of 'meeting', this will all become more second nature.

8c – Voting

The Chair/an officer will clearly read out what it is that is being voted on, in the usual manner.

Votes will either be taken by show of hands, where achievable and it is clear to determine individual's votes. If it is not however or the vote is close, the host will then read through councillor's names asking for their vote, whether 'for', 'against' or 'abstain'. This is to ensure that votes are marked down correctly and remove any error of doubt.

The host will confirm verbally whether or not the resolution was carried.

Please note, this does not mean they are recorded votes and individual votes will not be shown in the minutes; a councillor would still have to specifically request a recorded vote if one was wanted.

9 – Leaving the Meeting

To leave the meeting, you can click on the 'leave meeting' in red text at the bottom right hand of the screen. You will be prompted to confirm you want to leave.

If you leave by accident, please follow the above steps in section 2 to re-join the meeting.

9a – Exclusion of Press & Public

Where an exclusion of press & public is resolved, all members of press and public will need to leave the meeting. They can do this themselves or the host does also have the ability to remove them.

The host will then 'lock' the meeting so no new attendees can join and interrupt the confidential session.

9b – Declaration of Interest

If a councillor has declared an interest in an item on the agenda and it is deemed best that they 'leave the meeting' for that item. They should leave following the meeting in the usual manner but keep their Zoom desktop app open. The host will then 'invite' them to return once the item has concluded.

When invited to return, a pop up will appear that the councillor should then 'accept' and they will re-join the meeting.



Seaford Town Council

Report 25/20

Agenda Item No:	4
Committee:	Finance & General Purposes (F&GP)
Date:	9th July 2020
Title:	Earmarked Reserves
By:	Karen Singleton, Responsible Financial Officer (RFO)
Purpose of Report:	To inform Members of the Review of Earmarked Reserves

Recommendations

The Committee is recommended to recommend to Full Council:

- 1. That the balances on EMR 334 – Seaford Head Nature Reserve and 355 -The Seaford App are transferred back to the General Reserve.**
 - 2. That the balance on the Capital Receipts Reserve is used to fund any capital expenditure in the year.**
 - 3. That any remaining balance on EMR 365 is returned to the General Reserve when the pump house is complete.**
-

1. Information

- 1.1** Attached as [Appendix 1](#) to this report is the full list of Council Earmarked Reserves (EMR) with the reason for them/purpose in the 'comments' column.

- 1.2** The Council's Finance Regulations state that:

17.2 Reserves can be spent or Earmarked at the discretion of the Town Council. They can result from:

- (i) events which have allowed monies to be set aside,*
- (ii) surpluses,*
- (iii) decisions causing anticipated expenditure to have been postponed or cancelled,*
- (iv) monies set aside for major anticipated capital schemes, projects or service arrangements the Town Council may wish to carry out.*

17.3 Expenditure will not be charged direct to Earmarked Reserves and transfers to and from Earmarked Reserves will be distinguished from service expenditure in the Statement of Accounts.

17.4 For each reserve established the following will be clearly documented:

- a. *The reason for or the purpose of the Earmarked Reserve will be clearly defined within the above guidelines.*
- b. *The types of expenditure the Earmarked Reserve will be used for and the basis of transactions will be clearly defined.*
- c. *Any circumstances for which the reserves cannot be used.*

17.5 *Reserves will be managed, controlled and reviewed by the RFO;*

- a. *On a transaction by transaction basis to ensure that the correct expenditure is being taken from the correct reserve and that no reserve is overspent.*
- b. *Twice per year, once during the budget review procedure and once at the year end. The RFO, in consultation with the Town Clerk, will review the appropriateness of each reserve, making recommendations as to which reserves should be earmarked in the next financial year. At such time any reserves considered no longer appropriate will be transferred back to the General Reserve.*

1.3 The Earmarked Reserves have been reviewed by the RFO and two are no longer required:

- 334 – Seaford Head Nature Reserve-£538.57. This EMR has not been utilised for a number of years as there is now a budget for Sussex Wildlife Trust to manage the site and a budget for any additional works.
- 355 -The Seaford App- £1,206. This EMR was created many years ago and the unused balance has remained in the EMR.

It is recommended that these two EMRs are transferred back to the General Reserve.

1.4 The Capital Receipts Reserve stands at £40,466. It is made up of £7,133 carried forward from previous years and £33,333 from the sale of a beach hut in the current year. This can only be used for capital expenditure. The figures in report 20-20 financial appraisal rely on the £33,333 received in the year being spent on capital expenditure. The only capital expenditure that there is likely to be in this year is for the pump house and the capital element of the loan payments. It is therefore recommended that the balance on the Capital Receipts Reserve is used to fund capital expenditure and that the balance left on EMR 365 after the project is complete is transferred back to the General Reserve.

2 Financial Appraisal

2.1 This will increase the General Reserve by up to £50,000, depending on the cost of the pump house which is currently out to tender. £33,333 of this is included in the Financial Appraisal Projections, in report 20-20.

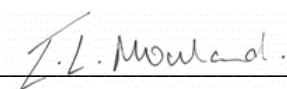
3. Contact Officer

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

RFO



Assistant Town Clerk



REPORT 25/20 APPENDIX 1

Seaford Town Council

Earmarked Reserves 2020/21

A/C Code	Reserve Details	Opening At 01/04/2020	Transfers from Other Reserves	Transfers to Other Reserves	Used To Fund Expenditure	Closing Balance 01/07/2020	Comments
323	EMR - Crypt Professional Fees	£1,075.00				£1,075.00	Expenditure to be used for Building Works at the Crypt.
329	EMR - The Salts Landscaping	£844.55				£844.55	Pitch repairs may be required due to wet weather over winter. To be used 2020/21
334	EMR Seaford Head Nature Reserve	£538.57				£538.57	
342	EMR Tree Planting	£12,627.65			£7.95	£12,619.70	Income received from Resident Donations. Restricted to spend only on Trees
355	EMR The Seaford App.	£1,206.00				£1,206.00	
358	EMR Community Projects	£1,487.67				£1,487.67	Income received from donations for Beach Access Platform to be used for maintenance & repairs.
361	EMR - CIL Receipts	£12,653.34	£10,950.38			£23,603.72	Income received from CIL monies - Restricted use
363	Capital Receipts	£7,132.68	£33,333.33			£40,466.01	to be used for Capital Expenditure
364	EMR - Spike Bar	£38,548.00		£38,548.00		£0.00	Transferred to use for new pump house - 365
365	EMR - Borehole & Pump House (Golf)	£9,667.03	£38,548.00			£48,215.03	
366	Seafront Development Plan (SDP)	£60,912.08				£60,912.08	For expenditure on SDP
	TOTAL EMR	£146,692.57	£82,831.71	£38,548.00	£7.95	£190,968.33	



Seaford Town Council

Report 20/20

Agenda Item No:	5
Committee:	Finance & General Purposes (F&GP)
Date:	9th July 2020
Title:	Financial Appraisal
By:	Karen Singleton, Responsible Financial Officer (RFO)
Purpose of Report:	To inform Members of the Council's current financial position

Recommendations

The Committee is recommended to:

- 2 Recommend to Council that all projects are ceased for the year 2020/2021 unless funding can be sourced.**
 - 3 Otherwise note the report.**
-

1. Information

- 1.1 The COVID-19 outbreak has had a significant effect on the Council's finances, mainly through loss of income, though there has also been some increased costs e.g. personal protective equipment (PPE), cleaning and posters to make places that the Council is responsible for safer.
- 1.2 This report aims to explain how the COVID-19 pandemic has affected the Council's finances to date.
- 1.3 Members should note that the figures in this report are a snapshot in time and will change on a weekly basis as the situation changes. Officers will keep the forecast spreadsheets updated as and when changes happen, and update the report for each F&GP meeting.
- 1.4 The RFO and Committee Chair are meeting weekly to keep abreast of the situation.

2. Financial Appraisal

2.1 Finance & General Purposes Committee

- 2.1.1 F&GP's budget is the least affected committee budget. Forecast increases in Subscriptions (£1,000), Software Support (£1,500) and Professional Fees (£6,000) are offset by a reduction in Subcontractor Costs (£3,000) and Furlough Grant income (£5,016). Resulting in a forecast budget in line with the original budget.

2.2 Community Services Committee

2.2.1 It is estimated that £86,690 will be lost in income due to COVID-19. This is offset by the sale of a beach hut at Bönningstedt (£33,333) and other savings that are forecast to be made e.g. Non-Contract & Building Maintenance (£6,300), Contract Maintenance - Summer Bedding (£7,000), Advertising & Publicity (£2,000), Seaford in Bloom (£2,000) and Events (£17,300), plus other small savings. This has resulted in the Committee requiring an additional £15,200 more than budgeted. Please note that the reduction in income and expenditure in Appendix 1 looks different to the figures stated above as it includes items in the budget that had equal income and expenditure budgets e.g. Martello Toilets (£320,000) and Beach Hut sales/expenditure (£167,000).

2.2.2 This Committee has the biggest capacity to make savings by not doing projects. Including the changes mentioned above, if all projects are stopped for the current year then this Committee's budget requirement falls by £178,000. £75,000 of the projects were budgeted to be spent from Earmarked Reserves (EMR) so the effect on the General Reserve would be an increase of £103,000.

2.3 Golf & The View Committee

2.3.1 **Golf**

It is estimated that £75,800 will be lost in income due to COVID-19. This is offset by the following savings on budget; Rates rebate (£21,018), Advertising & Publicity (£4,000), Equipment Purchase (£7,000) and Furlough Grant income (£2,704). This has resulted in the Golf Course requiring an additional £41,800 more than budgeted.

2.3.2 **The View**

It is estimated that £212,700 will be lost in income due to COVID-19. The figure could be higher than this if functions cannot be held in the year. This is offset by the following savings on budget; Rates rebate (£6,755), Utilities (£2,700), Bank Charges (£1,700), Events Expenditure (£1,000), Food (£40,000), Bar (£18,400), Card Top Up Scheme (£1,500), Salaries (£8,000) and Furlough Grant income (£45,000). There will also be additional costs for PPE, door guards, benches and cleaning, to comply with Government guidelines. This has resulted in The View requiring an additional £87,200 more than budgeted.

2.3.3 **Capital Costs**

The pump house was originally budgeted to be paid for by a Public Works Loan Board (PWLb) loan. It is not possible to get borrowing approval for such a small amount and therefore in March Council approved for the pump house costs to be met from EMR.

2.3.4 The Golf & The View Committee as a whole requires an additional £128,500 more than budgeted. £40,000 of this to be met from EMR.

2.4 Mitigation of loss

2.4.1 To mitigate the loss of income the following actions have been taken

- Cease all projects until further notice
- Furlough staff that have no work

- Consult with Managers ensuring that all expenditure is essential and defer non-essential expenditure to be budgeted for in future years.

3. Conclusion

- 3.1 The only way to protect the Council's finances against loss of income is to have a sufficient General Reserve or Earmarked Reserves as a buffer. The Internal Auditor has recommended that this should be at least 50% of the precept. This would be £436,000. The Council's expenditure is not just funded by precept but also by commercial income. This needs to be covered in times of crisis, like is currently being faced, when some income streams have ceased. It could therefore be argued that an even bigger General Reserve would not be unreasonable.
- 3.2 As at 1st April 2020, the Council's General Reserve was £184,069. A shortfall of nearly £252,000 on the recommended figure in 3.1. Increasing the General Reserve to £436,000 would equate to an addition £26.54 on top of the current £91.83 per annum Band D Council tax; a 28.9% increase on a standstill budget. This is assuming that the General Reserve does not fall during the year, which it is very likely to do.
- 3.3 The General Reserve can be increased by:
- Increasing the precept (can only be done annually each April following approval by Council in its January budget setting meeting)
 - Increasing income by
 - Finding new income streams without increasing costs
 - Increasing profits at the Golf Course & The View – looking at different business models
 - Increasing charges for rentals and leases
 - Reducing costs
 - Consider expenditure- is it essential e.g. fundamental to the running of the Council, a Health & Safety requirement etc?
 - Renegotiate the existing contracts at cheaper rates
 - Only do projects when funding is available e.g. grants or loans.
- 3.4 The Committee summaries can be found at [Appendix 1](#). The variance column shows that to carry on with projects would result in a decrease in the General Reserve of £133,183, leaving a General Reserve of £50,886. If projects are put on hold for the whole year or until funding is available then the reduction in the General Reserve would be £7,727, leaving a General Reserve of £176,342
- 3.5 These figures of course do not take into account any future liabilities that may arise in the year that are unknown at the current time. With this in mind, officers would strongly recommend that the Committee recommend that Council agree to cease all projects for the remainder of this financial year, save for where the Council is in receipt of external funding to cover the costs or the works are deemed as being essential, such as for health and safety reasons.
- 3.6 Increasing the precept would be a Full Council decision taken in January 2021. In the meantime officers will keep spending to a minimum. The Golf & View Committee will review during the year ways in which The View can be made more profitable. The Community Services Committee will review existing projects, listing them for the Council to prioritise for when funding is available. During the budget setting process, which will start in September, members will be given different options to review when setting the

precept and how this will effect the Band D council tax. The budget will include 'need to have' and 'like to have'. To increase the General Reserve sufficiently projects may have to be funded through grants, Community Infrastructure Levy (CIL) or loans.

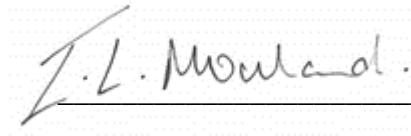
4. Contact Officer

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

RFO



Assistant Town Clerk



Budget Forecast as at 23/06/2020

		2020/21	2020- 21	2020-21
		Budget	Projected	Without Projects
Finance & General Purposes Committee	Expenditure	608,684	613,971	613,971
	Income	35,155	40,171	40,171
	Net	573,529	573,800	573,800
Community Services Committee	Expenditure	1,053,905	839,220	325,720
	Income	715,346	485,474	165,474
	Net	338,559	353,746	160,246
Golf and The View Committee	Expenditure	1,174,660	1,027,415	1,027,415
	Income	1,117,418	841,711	841,711
	Net	57,242	185,704	185,704
Total Committees	Expenditure	2,837,250	2,480,607	1,967,107
	Income	1,867,919	1,367,356	1,047,356
	Council Net Expenditure	969,330	1,113,251	919,751
PLUS Transfer to(from) General Reserves		25,000	(133,183)	(7,727)
	Council Funding Requirement	994,330	980,067	912,023
To be spent from Earmarked Reserves EMR340 - Equipment (towards borehole) EMR363 - Seafront Development Plan EMR364 - Spike Bar EMR 365- Bore hole/pump house		(8,759)		
		(75,000)	(68,044)	
		(38,548)		
			(40,000)	(40,000)
Precept Demand		872,023	872,023	872,023
General Reserve 01/04/2020		184,069	184,069	184,069
Less Transfer to (from) General Reserve		25,000	(133,183)	(7,727)
Forecast General Reserve 31/03/2021		209,069	50,886	176,342



Seaford Town Council

Report 147/19 v2

(as originally presented for 19th March 2020 meeting that was cancelled)

Agenda Item No:	6 (a)
Committee:	Finance & General Purposes
Date:	9th July 2020
Title:	Receipts, Payments and Bank Reconciliation Reports for November and December 2019 and January 2020.
By:	Lucy Clark, Finance Manager
Purpose of Report:	To advise the Committee of receipts, payments and bank reconciliations for November and December 2019 and January 2020.

Recommendations

You are recommended to note the report.

1. To note (as previously reported) the Co-op Bank balance brought forward from October 2019 is £92,425.97.
 2. To note the November 2019 total receipts of £177,962.55 and total payments of £195,531.77 leaving a balance to carry forward of £74,856.75.
 3. To note the December 2019 total receipts of £140,388.46 and total payments of £149,407.13 leaving a balance to carry forward of £65,838.08.
 4. To note the January 2020 total receipts of £130,851.77 and total payments of £161,972.42 leaving a balance to carry forward of £34,717.43.
 5. To note (as previously reported) that the CCLA investment account brought forward balance from October 2019 is £825,000.
 6. To note that a total of £200,000 has been transferred from the CCLA investment account into the Co-op Bank Account from 1st November 2019 leaving a balance to carry forward of £625,000 as at 31st January 2020.
-

1. Information

- 1.1 In line with Financial Regulations 2.2, a member other than the Mayor shall be appointed to verify bank reconciliations. The member shall sign the reconciliations and the original bank statements as evidence of verification. This activity shall then on conclusion be reported, including any exceptions, to the Finance & General Purposes Committee to be noted.
- 1.2 Councillor Mark Brown is the current appointed member and continues to view and verify that he is in agreement with the Co-operative bank reconciliations already

reconciled by the Finance Manager. However, this task may also be carried out by the Vice Chair of this Committee.

- 1.3 Therefore, and in line with the above, the bank statements for November and December 2019 and January 2020 have been viewed and verified by Councillor Mark Brown and the signed reconciliation pages are attached in [Appendix A](#).
- 1.4 Cashbooks and BACS pages detailing the receipts and payments are available to view on the Councillors drive. Hard copies will be available on request.
- 1.5 The Finance Manager continues to monitor the Co-operative current account ensuring that there are enough funds to cover monthly outgoings drawing down as necessary from the CCLA account which can be done on a day's notice provided there are two authorised signatories.
- 1.6 For clarity, the CCLA account has been set up in such a way that monies within this account can only be transferred back and forth to the nominated Co-operative Account; other payments from this account cannot be made.
- 1.7 Dividends are earned on holdings daily and are paid at the end of each month. For the months under review, a total of £1,263.43 dividends has been paid into the Council's current account bringing the total interest received in this financial year to £3,756.51.
- 1.8 Since 1st November 2019, a total of £200,000 has been drawn from the CCLA account and transferred into the Co-operative Account leaving a balance of £625,000. A copy of the latest bank statement for CCLA is attached in [Appendix B](#).
- 1.9 It is predicted to draw down a further £200,000 by the 31st March.

2. Financial Appraisal

As at 31st January the actual monies held in the Co-operative bank account were £30,936.22 along with the £625,000 held in the CCLA account.

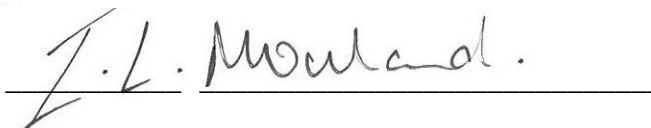
3. Contact Officer

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

Finance Manager



Assistant Town Clerk



RFO



NOVEMBER 2019

APPENDIX A.

Date: 06/12/2019

Seaford Town Council 2019/2020 Current Year

Page 1

Time: 10:22

Bank Reconciliation Statement as at 30/11/2019
for Cashbook 1 - Current/Deposit Account

User: LC

Bank Statement Account Name (s)	Statement Date	Page No	Balances
Coop Community Direct Plus	29/11/2019	973	62,209.34
			62,209.34
Unpresented Cheques (Minus)		Amount	
20/11/2019 DD Nest Pensions		752.66	
			752.66
			61,456.68
Receipts not Banked/Cleared (Plus)			
26/11/2019		35.00	
27/11/2019 GOLF PDQ		100.00	
27/11/2019 VIEW PDQ		460.82	
28/11/2019 GOLF PDQ		16.00	
28/11/2019 VIEW PDQ		415.85	
29/11/2019		3,000.00	
29/11/2019 5637		37.37	
29/11/2019 GOLF PDQ		800.00	
29/11/2019 VIEW PDQ		2,266.20	
30/11/2019 GOLF BANK		1,441.50	
30/11/2019 GOLF PDQ		427.50	
30/11/2019 GOLF BANK		175.00	
30/11/2019 VIEW PDQ		948.35	
30/11/2019 VIEW BANK		3,276.48	
			13,400.07
			74,856.75
Balance per Cash Book is :-			74,856.75
Difference is :-			0.00

RECONCILED TO CASHBOOK

Name: LUCY CLARKSigned: [Signature] Date: 6/12/19

CHECKED AND VERIFIED BY:

Name: M BROWNSigned: [Signature] Date: 22/12/19

DECEMBER 2019

Date: 08/01/2020

Seaford Town Council 2019/2020 Current Year

Page 1

Time: 16:17

Bank Reconciliation Statement as at 31/12/2019
for Cashbook 1 - Current/Deposit Account

User: LC

Bank Statement Account Name (s)	Statement Date	Page No	Balances
Coop Community Direct Plus	31/12/2019	983	49,072.97
			49,072.97
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			0.00
			49,072.97
<u>Receipts not Banked/Cleared (Plus)</u>			
22/12/2019 VIEW BANK		4,006.92	
22/12/2019 VIEW BANK		2,467.50	
29/12/2019 VIEW BANK		3,779.09	
31/12/2019 VIEW PDQ		851.19	
31/12/2019 VIEW BANK		1,302.41	
31/12/2019 GOLF PDQ		594.00	
31/12/2019 GOLF BANK		2,111.00	
31/12/2019 GOLF BANK		1,653.00	
			16,765.11
			65,838.08
		Balance per Cash Book is :-	65,838.08
		Difference is :-	0.00

RECONCILED TO CASHBOOK

Name: Lucy Clark

Signed: [Signature] Date: 8/1/2020

CHECKED AND VERIFIED BY:

Name: M. Brown

Signed: [Signature] Date: 24/1/20

JANUARY 2020

Date: 04/02/2020

Seaford Town Council 2019/2020 Current Year

Page 1

Time: 16:33

Bank Reconciliation Statement as at 31/01/2020
for Cashbook 1 - Current/Deposit Account

User: LC

Bank Statement Account Name (s)	Statement Date	Page No	Balances
Coop Community Direct Plus	31/01/2020	994	30,936.22
			30,936.22
Unpresented Cheques (Minus)		Amount	
29/01/2020 CHEQUE	Lewes District Council	117.00	
			117.00
			30,819.22
Receipts not Banked/Cleared (Plus)			
30/01/2020		216.07	
31/01/2020 GOLF PDQ		52.00	
31/01/2020 VIEW PDQ		572.13	
31/01/2020 GOLF BANK		130.00	
31/01/2020 GOLF BANK		710.00	
31/01/2020 VIEW BANK		1,518.01	
31/01/2020 VIEW BANK		700.00	
			3,898.21
			34,717.43
Balance per Cash Book is :-			34,717.43
Difference is :-			0.00

RECONCILED TO CASHBOOK

Name: LUCY CLARK

Signed: [Signature] Date: 4/2/2020

CHECKED AND VERIFIED BY:

Name: M Brown

Signed: [Signature] Date: 16/2/20

**THE PUBLIC
SECTOR
DEPOSIT FUND**

APPENDIX B

Senator House, 85 Queen Victoria Street, London EC4V 4ET

Client Service:

Freephone: 0800 022 3505

Fax: 0207 489 6126

STATEMENT

Mrs L Clark
Seaford Town Council
37 Church Street
SEAFORD
East Sussex
BN25 1HG
UK

10 FEB 2020

CLIENT: SEAFORD TOWN COUNCIL

ACCOUNT NAME:

10 FEB 2020

ACCOUNT NUMBER: 0127310001PC

Statement at 31 January 2020

Date	Description	Value of shares sold £	Value of shares bought £	Balance of shares held £	Share Class
01/01/20	Brought Forward			675,000.00	
17/01/20	Sold - paid to bank	50,000.00		625,000.00	4
31/01/20	Carried Forward			625,000.00	4

Statement of Dividends paid during the month to 31 January 2020

Date	Receiving Account	Amount Paid £
31-01-20	Nominated bank account	394.26



Seaford Town Council

Report 148/19 v2

(as originally presented for 19th March 2020 meeting that was cancelled)

Agenda Item No: 6 (b)
Committee: Finance & General Purposes
Date: 9th July 2020
Title: Finance Report to 31st January 2020
By: Lucy Clark, Finance Manager
Purpose of Report: To inform Members of the Income and Expenditure from 1st April 2019 to 31st January 2020 compared to the annual budget.

Recommendations

You are recommended:

1. To approve the report.
-

1. Information

- 1.1 Attached in [Appendix A](#) is the detailed income and expenditure for the period 1st April 2019 to 31st January 2020 for each committee compared to the projected annual budget.
- 1.2 Detail for over/under performance of individual budgets is provided by the cost centre managers when reporting to the relevant committee.
- 1.3 With regards to the Finance & General Purposes Committee report, the overall budget for the period is broadly in line with the projected annual budget. Variations are reported in [Appendix B](#) of this report.

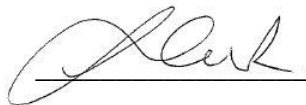
2. Financial Appraisal

The financial implications of this report are detailed above.

3. Contact Officer

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

Finance Manager



Assistant Town Clerk



RFO



REPORT 148/19 APPENDIX A

18/02/2020

Seaford Town Council 2019/2020 Current Year

Page 1

17:23

Detailed Income & Expenditure by Budget Heading 31/03/2020

Month No: 10

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>Finance & General Purposes</u>							
<u>201 Administration</u>							
1054 Income Other	190	100	(90)			190.0%	
1059 Income Photocopying	25	0	(25)			0.0%	
1062 Income Telephone Recharge	493	850	357			58.0%	
1068 Income Stationery Re-Charge	15	0	(15)			0.0%	
1190 Interest Received	3,757	6,042	2,285			62.2%	
Administration :- Income	4,479	6,992	2,513			64.1%	0
4000 Salaries & Wages	255,319	295,667	40,348		40,348	86.4%	
4001 Employers NI	22,635	26,115	3,480		3,480	86.7%	
4002 Employers Superannuation	42,568	54,204	11,636		11,636	78.5%	
4003 Sub-contracted Staff	8,972	8,000	(972)		(972)	112.2%	
4004 Staff Welfare Costs	882	1,176	294		294	75.0%	
4009 Recruitment Costs	259	1,030	771		771	25.1%	
4010 Staff Training	3,388	2,060	(1,328)		(1,328)	164.4%	
4012 Staff Expenses	673	850	177		177	79.2%	
4015 Office Refreshments	186	630	444		444	29.5%	
4051 Rates	2,525	0	(2,525)		(2,525)	0.0%	
4100 Telecommunications	3,284	5,400	2,116		2,116	60.8%	
4105 Postage	306	850	544		544	36.0%	
4106 Stationery	1,437	1,931	494		494	74.4%	
4107 Photocopier	1,254	1,600	346		346	78.4%	
4108 Recycling & Shredding	0	200	200		200	0.0%	
4110 Advertising & Publicity	5,004	4,017	(987)		(987)	124.6%	
4111 Office Purchases - Non Capital	345	1,545	1,200		1,200	22.3%	
4112 Subscriptions	4,872	4,745	(127)		(127)	102.7%	
4113 Software Support	10,039	10,725	686		686	93.6%	
4114 Licence Fee	35	35	0		0	100.0%	
4115 Insurance	1,928	2,008	80		80	96.0%	
4116 Web Site	4,291	2,500	(1,791)		(1,791)	171.7%	
4154 Land Registry Fees	12	20	8		8	60.0%	
4155 Professional Fees	11,611	3,090	(8,521)		(8,521)	375.7%	
4156 Bank Charges	1,325	1,500	175		175	88.4%	
4157 Audit Fees	(79)	9,300	9,379		9,379	(0.8%)	
4182 Catering & Hospitality	137	100	(37)		(37)	137.2%	
4199 Other Expenditure	46	120	74		74	38.7%	
4272 Equipment Purchases - Capital	8,140	2,480	(5,660)		(5,660)	328.2%	
4413 Neighbourhood Plan	2,857	4,000	1,143		1,143	71.4%	
Administration :- Indirect Expenditure	394,252	445,898	51,646	0	51,646	88.4%	0
Net Income over Expenditure	(389,773)	(438,906)	(49,133)				

Detailed Income & Expenditure by Budget Heading 31/03/2020

Month No: 10

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
205 Premises - Church Street							
1050 Income Rent	6,231	6,042	(189)			103.1%	
Premises - Church Street :- Income	6,231	6,042	(189)			103.1%	0
4901 Term Maintenance DNU	0	500	500		500	0.0%	
Premises - Church Street :- Direct Expenditure	0	500	500	0	500	0.0%	0
4050 Rent payable	23,762	18,000	(5,762)		(5,762)	132.0%	
4051 Rates	5,624	8,205	2,581		2,581	68.5%	
4059 Church Street Service Charges	7,245	9,300	2,055		2,055	77.9%	
4199 Other Expenditure	7	0	(7)		(7)	0.0%	
4270 Vehicles & Equipment Maint	664	550	(114)		(114)	120.7%	
4275 Building Maintenance	1,058	1,500	442		442	70.5%	
Premises - Church Street :- Indirect Expenditure	38,361	37,555	(806)	0	(806)	102.1%	0
Net Income over Expenditure	(32,129)	(32,013)	116				
206 Premises - Hurdis House							
1050 Income Rent	16,674	22,137	5,463			75.3%	
1051 Income Insurance Recharge	385	384	(1)			100.2%	
Premises - Hurdis House :- Income	17,059	22,521	5,462			75.7%	0
4115 Insurance	398	398	0		0	100.0%	
4301 Public Works Loan Payment	7,501	15,002	7,501		7,501	50.0%	
Premises - Hurdis House :- Indirect Expenditure	7,899	15,400	7,501	0	7,501	51.3%	0
Net Income over Expenditure	9,160	7,121	(2,039)				
210 Civic Expenses							
1081 Young Mayor Income	150	100	(50)			150.0%	
Civic Expenses :- Income	150	100	(50)			150.0%	0
4013 Members Expenses	110	100	(10)		(10)	110.3%	
4014 Member Training	1,257	1,500	243		243	83.8%	
4105 Postage	14	0	(14)		(14)	0.0%	
4106 Stationery	675	1,000	325		325	67.5%	
4110 Advertising & Publicity	0	50	50		50	0.0%	
4113 Software Support	4,631	3,690	(941)		(941)	125.5%	
4115 Insurance	201	196	(5)		(5)	102.6%	
4181 Civic - Mayors Allowance	804	1,500	696		696	53.6%	
4182 Catering & Hospitality	1,725	500	(1,225)		(1,225)	344.9%	
4183 Civic - Awards	127	500	373		373	25.4%	

Detailed Income & Expenditure by Budget Heading 31/03/2020

Month No: 10

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4184 Civic - other	490	200	(290)		(290)	245.1%	
4188 Town Crier Expenses	962	125	(837)		(837)	769.6%	
4189 Young Mayor	(71)	600	671		671	(11.8%)	
4190 Election Costs	0	30,000	30,000		30,000	0.0%	
Civic Expenses :- Indirect Expenditure	<u>10,926</u>	<u>39,961</u>	<u>29,035</u>	<u>0</u>	<u>29,035</u>	<u>27.3%</u>	<u>0</u>
Net Income over Expenditure	<u>(10,776)</u>	<u>(39,861)</u>	<u>(29,085)</u>				
<u>215 Grants</u>							
4401 Grants	30,000	30,000	0		0	100.0%	
Grants :- Indirect Expenditure	<u>30,000</u>	<u>30,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>100.0%</u>	<u>0</u>
Net Expenditure	<u>(30,000)</u>	<u>(30,000)</u>	<u>0</u>				
Finance & General Purposes :- Income	<u>27,919</u>	<u>35,655</u>	<u>7,736</u>			<u>78.3%</u>	
Expenditure	<u>481,437</u>	<u>569,314</u>	<u>87,877</u>	<u>0</u>	<u>87,877</u>	<u>84.6%</u>	
Movement to/(from) Gen Reserve	<u>(453,518)</u>						
Grand Totals:- Income	<u>27,919</u>	<u>35,655</u>	<u>7,736</u>			<u>78.3%</u>	
Expenditure	<u>481,437</u>	<u>569,314</u>	<u>87,877</u>	<u>0</u>	<u>87,877</u>	<u>84.6%</u>	
Net Income over Expenditure	<u>(453,518)</u>	<u>(533,659)</u>	<u>(80,141)</u>				
Movement to/(from) Gen Reserve	<u>(453,518)</u>						

REPORT 148/19 APPENDIX B

Finance & General Purposes Committee Variance Reporting

19/03/2020

		Currently Reported - 19/03/2020	Previously Reported
201	Administration		
4003	Sub Contracted Staff	The overspend will be met by the External Officer Support EMR.	<p>27/09/19 - Showing higher % of budget due to the services of contractor assisting the Facilities Dpt with various project works.</p> <p>28/11/19 - As previously reported.</p>
4010	Staff Training	Further costs have been incurred for unbudgeted training on the new telephone system. Along with other necessary training, the overspend will be approximately £1,500.	<p>27/09/19 - This is higher than the budgeted amount due to Risk Management Training, Tree Survey Inspection Course and Annual Law Update Course that were not budgeted for. There is further training scheduled in the following months and it is likely that the budget will be exceeded by £800. Training is essential for officers to maintain their knowledge to ensure compliance with all legal and statutory requirements.</p> <p>28/11/19 - As previously reported</p>
4012	Staff Expenses	This account should be in line with the budget by the year end.	<p>27/09/19 - Showing a higher % of budget mainly due to the mileage reclaim to the Future of Our High Street conference in Stockton.</p> <p>28/11/19 - As previously reported</p>
4051	Rates	This amount should show within the 205 cost centre. A journal has been completed and will show in the February accounts.	N/A
4106	Stationery	This account should be inline with the budget by the year end.	<p>27/09/19 - Showing a higher % of budget largely due to the purchase of the Arnold Baker Administration books</p> <p>.</p>

4110	Advertising & Publicity	As previously reported	28/11/2019 - This is over budget due to increase cost of the tax leaflets and July's newsletter. In addition there was new advertising on the Brighton & Hove Mapping Boards and the Seaford Town Map. It is intended to increase this budget to £5K for next year.
4112	Subscriptions	The slight overspend is due to increased costs and an expense included from the year before. There are no further expected costs for this financial year.	27/09/19 - The budget is already at 100% due to the majority of subscriptions being paid at the beginning of the financial year. 28/11/19 - following a journal to the correct code, this account should now stay within budget by the year end.
4113	Software Support	It is expected that this account should be in line with the budget at the year end.	27/09/19 - Showing a higher % of budget due to additional SIRUS accounts purchased and increased cost in IRIS Payroll due to the rise in staff numbers. It is likely that this will be slightly over budget at the year end. 28/11/19 - As previously reported.
4115	Insurance		27/09/19 - The insurance is paid at the beginning of the year and no further costs are expected. 28/11/19 - As previously reported
4116	Website		27/09/19 - This is over budget with further costs expected due to the new website that is currently underway. When setting the budget last year, it was unclear of the costs but it is likely to double. 28/11/2019 - As previously reported
4155	Professional Fees	Due to recent events which are ongoing, this budget has exceeded significantly. It is not yet known what the final costs are likely to be.	

4157	Audit Fees	It is expected that this account will be much lower than budgeted with a saving of around £5,500.	27/09/19 - This is currently showing in credit due to the accrual for external audit costs for 2018/19 yet to be invoiced. 28/11/19 - As previously reported
4199	Other Expenditure		27/09/19 - Showing a higher % of budget due to an incorrect coding which will be rectified in the September accounts 28/11/19 - following on from previously reported, this account has now been rectified.
4272	Equipment Purchase	The £5,660 overspend will partly be covered by the £1,200 remaining budget of 4111 as these two codes have been separated to Capital and Non-Capital. The main reason for the overspend is the purchase of laptops, as previously reported, along with the Server back up battery and new furniture for the office re-structure.	27/09/19 - Showing a higher % of budget due to the new laptops required for the admin offices. 28/11/19 - As previously reported
205	Premises Church Street		
1050	Income Rent		27/09/19 - The income is showing a higher % due to that 75% of the rent for CAB and TIC is shown in April. The remainder will be invoiced in December so therefore, it should not be expected that we will be much over the budgeted income this year.
4050	Rent Payable	As previously reported.	28/11/19 - This is overbudget due to the back dated rent increase dating back to 2018. Although we paid backdated rent in 2018/19, this related to the uplift that they were entitled to charge.

4059	Church Street Service Charges	Although this is currently showing under budget, a recent invoice received will push this over budget by £7,960 which is due to back payment of service charge and an error in last year end's accrual.	
4270	Vehicles & Equip Maint	The overspend largely relates to an increase in cost to the lift servicing along with needing to replace the mixing desk in the Chamber (for the microphones).	
206	Hurdis House		
1051	Income Insurance		27/09/19 - The budgeted income has been fully received for 19/20 28/11/19 - As previously reported.
4115	Insurance		27/09/19 - The insurance costs are all paid out during the first two months of the year. There are no further costs expected on this account. 28/11/19 - As previously reported
4301	Public Works Loan Board		27/09/19 - The PWLB payments come out twice a year and are due to finish in 2025. 28/11/19 - As previously reported.
210	Civic Expenses		
4013	Members Expenses	As previously reported	28/11/19 - This is showing as overbudget due to the travel costs to the annual NALC conference.
4106	Stationery		27/09/19 - Showing a higher % of budget due to the stationery for the newly elected councillors in May. 28/11/19 - As previously reported

4113	Software Support	The overbudget figure relates to how the invoices fall which may require an accrual at the year end.	27/09/19 - Showing a higher % of budget due to when the microsoft invoices are received. Due to an overlap with the old and new councillors in May, there is likely to be a slight overspend at year end. 28/11/19 - As previously reported.
4115	Insurance		27/09/19 - The insurance costs relate to the civic regalia which was slightly higher than the budget. There are no further costs expected on this account. 28/11/19 - As previously reported
4182	Catering & Hospitality	This is overspent due to the Freedom of the Town Event held in November 2019 that was not previously budgeted for.	
4183	Civic - Awards	The overspend relates to the above code rather than this one which is not now expected to be overspent.	27/09/19 - The Freedom of the Town award / event was agreed after the budget had been set. Therefore there will be an overspend in this account by the year end of approximately £1,000. 28/11/19 - As previously reported
4184	Civic - Other	The overspend relates to Freedom of the Town scrolls and badges.	19/03/20 - The overspend relates to Freedom of the Town scrolls and badges.
4188	Town Crier Expenses	As previously reported.	28/11/19 - There is a significant overspend due to the Town Crier Uniform needing cleaning and repairing. In addition, the Town Crier sourced a waistcoat for the hot weather at a good price and so with the agreement of the Town Clerk, this was also paid for.

4189	Young Mayor		<p>27/09/19 - This is showing a credit due to an accrual at the beginning of the year. Whilst the general accounts year end runs until the end of March, the Mayoral year runs from May to May. Therefore, the expenditure for the previous young mayor was accrued for the awards at the Town Forum in May so as not to take out of this year's Young Mayor's pot. However, the amount of £136 was not used and as the new Young Mayor has not spent any funds as yet, it shows as a credit.</p> <p>28/11/19 - As previously reported.</p>
4190	Election Costs		<p>27/09/19 - The cost of the 19/20 elections should cost no more £26,620 leaving £3,380 in the budget. It is intended to put this amount into the election EMR at year end to cover any potential by-elections and to build up to the next elections in 2023.</p> <p>28/11/19 - As previously reported.</p> <p>19/03/20 - It is now expected to use the £3,380 as part of the Bi Election costs that will be incurred.</p>
215	Grants		
4401	Grants		<p>27/09/19 - Following the annual grants process between April - June, the full grants budget is paid out soon after. No further expenditure will be met from this budget in this financial year.</p> <p>28/11/19 - As previously reported</p>



Seaford Town Council

Report 21/20

Agenda Item No:	6 (c)
Committee:	Finance & General Purposes
Date:	9th July 2020
Title:	Receipts, Payments and Bank Reconciliation Reports for February, March, April and May 2020.
By:	Lucy Clark, Finance Manager
Purpose of Report:	To advise the Committee of receipts, payments and bank reconciliations for February, March, April and May 2020.

Recommendations

You are recommended to note the report.

1. To note (as previously reported) the Co-op Bank balance brought forward from January 2020 was £34,717.43.
 2. To note the February 2020 total receipts of £310,164.92 and total payments of £171,913.52 leaving a balance to carry forward of £172,968.83.
 3. To note the March 2020 total receipts of £173,805.62 and total payments of £206,579.96 leaving a balance to carry forward of £140,194.49.
 4. To note the April 2020 total receipts of £929,249.82 and total payments of £539,276.59 leaving a balance to carry forward of £530,167.72
 5. To note the May 2020 total receipts of £176,223.63 and total payments of £425,445.92 leaving a balance to carry forward of £280,945.43.
 6. To note (as previously reported) that the CCLA investment account brought forward balance from January 2020 was £625,000.
 7. To note that a total of £350,000 was transferred FROM the CCLA account to the end of March 2020 then a total of £650,000 being transferred INTO the CCLA account to the end of May 2020 leaving a balance to carry forward of £925,000 as at 31st May 2020.
-

1. Information

- 1.1 In line with Financial Regulations 2.2, a member other than the Mayor shall be appointed to verify bank reconciliations. The member shall sign the reconciliations and the original bank statements as evidence of verification. This activity shall then on conclusion be reported, including any exceptions, to the Finance and General Purposes Committee to be noted.
- 1.2 Councillor Mark Brown is the current appointed member and continues to view and verify that he is in agreement with the Co-operative bank reconciliations already reconciled by the Finance Manager. However, this task may also be carried out by the Vice Chair of this Committee.

- 1.3** Therefore, and in line with the above, the bank statements for February, March, April and May 2020 have been viewed and verified by Councillor Mark Brown. These are available to view on the Councillors drive. Hard copies will be available on request.
- 1.4** Cashbooks and BACS Pages detailing the receipts and payments are available to view on the Councillors drive. Hard copies will be available on request.
- 1.5** The Finance Manager continues to monitor the Co-operative current account ensuring that there are enough funds to cover monthly outgoings drawing down as necessary from the CCLA account which can be done on a day's notice provided there are two authorised signatories.
- 1.6** For clarity, the CCLA account has been set up in such a way that monies within this account can only be transferred back and forth to the nominated Co-operative Account; other payments from this account cannot be made.
- 1.7** Dividends are earned on holdings daily and are paid at the end of each month. For the year ending 2019/20, a total of £4,505.61 dividends has been paid into the Council's current account. For April and May, the total interest received is £357.47.
- 1.8** Since 1st February 2020, £350,000 has been drawn down from the CCLA account and then following receipt of the precept, £650,000 has been transferred back into the account leaving a balance of £925,000.

2. Financial Appraisal

As at 31st May the actual monies held in the Co-operative bank account were £208,198.72 along with the £925,000 held in the CCLA account. Note that the full precept for the year has been received.

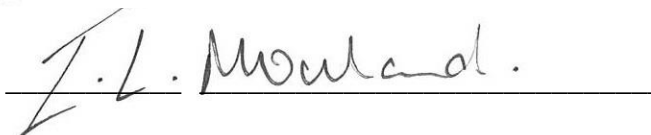
3. Contact Officer

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

Finance Manager



Assistant Town Clerk



RFO





Seaford Town Council

Report 22/20

Agenda Item No:	6 (d)
Committee:	Finance & General Purposes
Date:	9th July 2020
Title:	Finance Report to 31st May 2020
By:	Lucy Clark, Finance Manager
Purpose of Report:	To inform Members of the Income and Expenditure to 31st May 2020 and highlight significant variances from budget.

Recommendations

You are recommended:

- 1. To note the report.**
-

1. Information

- 1.1** Income and Expenditure for the year 2019/20 was included in report 15/20 at the Full Council meeting on 18th June 2020.
- 1.2** Attached in [Appendix A](#) is the detailed income and expenditure for the period 1st April 2020 to 31st May 2020 for each Committee compared to the annual budget.
- 1.3** Detail for over /under performance of individual budgets is provided by the Cost Centre Managers when reporting to the relevant Committee.
- 1.4** Significant variances, for this committee are reported in [Appendix B](#).
- 1.5** With regards to the Finance and General Purposes Committee report, the overall budget for the period is in line with expectations for the time of year, despite the COVID-19 variances as reported by the Responsible Finance Officer elsewhere on this agenda.


2. Financial Appraisal

The financial implications of this report are detailed above.

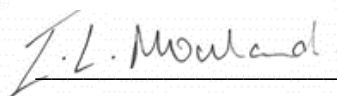
3. Contact Officer

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

Finance Manager



Assistant Town Clerk



Responsible Financial Officer



30/06/2020

Seaford Town Council 2020/21 Current Year

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Detailed Income & Expenditure by Budget Heading 31/05/2020

Month No: 2

Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Community Services								
105 Salts Recreation Ground								
1050 Income Rent	0	1,199	2,152	953			55.7%	
1051 Income Insurance Recharge	0	0	1,436	1,436			0.0%	
1055 Income Memorial Bench	0	0	1,500	1,500			0.0%	
1058 Income Water Recharge	0	0	4,579	4,579			0.0%	
1066 Income Concession	0	0	18,825	18,825			0.0%	
1073 Sports Pitch Hire & Green Fees	0	0	3,636	3,636			0.0%	
Salts Recreation Ground :- Income	0	1,199	32,128	30,929			3.7%	0
4052 Water & Sewerage	0	0	8,000	8,000		8,000	0.0%	
4055 Electricity	89	89	284	195		195	31.4%	
4100 Telecommunications	18	36	200	164		164	18.2%	
4115 Insurance	0	3,582	3,411	(171)		(171)	105.0%	
4250 Public Seating	0	0	1,000	1,000		1,000	0.0%	
4251 Dog Bin Emptying	156	312	1,922	1,610		1,610	16.3%	
4252 Litter & Dog Bin Pch & Maint	0	0	723	723		723	0.0%	
4260 Grounds Maintenance Contract	0	0	71,750	71,750		71,750	0.0%	
4261 Grounds Maint non contract	0	0	6,000	6,000		6,000	0.0%	
4275 Building Maintenance	540	540	4,000	3,460		3,460	13.5%	
Salts Recreation Ground :- Indirect Expenditure	804	4,560	97,290	92,730	0	92,730	4.7%	0
Net Income over Expenditure	(804)	(3,361)	(65,162)	(61,801)				
106 Crouch Recreation Ground								
1050 Income Rent	0	406	1,625	1,219			25.0%	
1051 Income Insurance Recharge	0	0	628	628			0.0%	
1058 Income Water Recharge	0	0	1,500	1,500			0.0%	
1073 Sports Pitch Hire & Green Fees	0	0	10,000	10,000			0.0%	
Crouch Recreation Ground :- Income	0	406	13,753	13,347			3.0%	0
4052 Water & Sewerage	0	0	6,700	6,700		6,700	0.0%	
4115 Insurance	0	854	843	(11)		(11)	101.3%	
4251 Dog Bin Emptying	112	223	1,372	1,149		1,149	16.3%	
4260 Grounds Maintenance Contract	0	0	44,029	44,029		44,029	0.0%	
4261 Grounds Maint non contract	0	0	4,120	4,120		4,120	0.0%	
4275 Building Maintenance	0	0	1,000	1,000		1,000	0.0%	
Crouch Recreation Ground :- Indirect Expenditure	112	1,078	58,064	56,986	0	56,986	1.9%	0
Net Income over Expenditure	(112)	(671)	(44,311)	(43,640)				

Detailed Income & Expenditure by Budget Heading 31/05/2020

Month No: 2

Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
107 Martello Fields								
1050 Income Rent	0	0	7,500	7,500			0.0%	
Martello Fields :- Income	0	0	7,500	7,500			0.0%	0
4115 Insurance	0	7	0	(7)		(7)	0.0%	
4251 Dog Bin Emptying	89	179	1,098	919		919	16.3%	
4260 Grounds Maintenance Contract	0	0	16,148	16,148		16,148	0.0%	
4261 Grounds Maint non contract	0	0	4,244	4,244		4,244	0.0%	
Martello Fields :- Indirect Expenditure	89	185	21,490	21,305	0	21,305	0.9%	0
Net Income over Expenditure	(89)	(185)	(13,990)	(13,805)				
108 Other Open Spaces								
1050 Income Rent	0	0	90	90			0.0%	
Other Open Spaces :- Income	0	0	90	90			0.0%	0
4052 Water & Sewerage	0	0	331	331		331	0.0%	
4154 Land Registry Fees	0	0	60	60		60	0.0%	
4251 Dog Bin Emptying	179	357	2,197	1,840		1,840	16.3%	
4260 Grounds Maintenance Contract	0	0	30,887	30,887		30,887	0.0%	
4261 Grounds Maint non contract	0	5	7,000	6,995		6,995	0.1%	
4262 Tree Warden Expenses	0	8	0	(8)		(8)	0.0%	8
Other Open Spaces :- Indirect Expenditure	179	370	40,475	40,105	0	40,105	0.9%	8
Net Income over Expenditure	(179)	(370)	(40,385)	(40,015)				
6000 plus Transfer from EMR	0	8						
Movement to/(from) Gen Reserve	(179)	(362)						
113 Crypt								
1051 Income Insurance Recharge	0	0	366	366			0.0%	
Crypt :- Income	0	0	366	366			0.0%	0
4115 Insurance	0	369	366	(3)		(3)	100.9%	
4275 Building Maintenance	0	0	500	500		500	0.0%	
Crypt :- Indirect Expenditure	0	369	866	497	0	497	42.6%	0
Net Income over Expenditure	0	(369)	(500)	(131)				
114 South Street								
4275 Building Maintenance	0	0	1,030	1,030		1,030	0.0%	
South Street :- Indirect Expenditure	0	0	1,030	1,030	0	1,030	0.0%	0
Net Expenditure	0	0	(1,030)	(1,030)				

Detailed Income & Expenditure by Budget Heading 31/05/2020

Month No: 2

Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
115 Martello Tower								
4115 Insurance	0	1,695	1,695	(0)		(0)	100.0%	
4275 Building Maintenance	0	525	8,000	7,475		7,475	6.6%	
Martello Tower :- Indirect Expenditure	0	2,220	9,695	7,475	0	7,475	22.9%	0
Net Expenditure	0	(2,220)	(9,695)	(7,475)				
116 Seaford Head Estate								
1011 Income Filming	0	0	15,000	15,000			0.0%	
1050 Income Rent	0	5,000	10,000	5,000			50.0%	
1053 Income Grants	0	0	3,250	3,250			0.0%	
1054 Income Other	0	0	100	100			0.0%	
1055 Income Memorial Bench	0	0	2,000	2,000			0.0%	
1066 Income Concession	150	150	1,800	1,650			8.3%	
1200 Income Nature Reserve	0	0	750	750			0.0%	
Seaford Head Estate :- Income	150	5,150	32,900	27,750			15.7%	0
4110 Advertising & Publicity	0	0	2,884	2,884		2,884	0.0%	
4115 Insurance	0	851	851	0		0	100.0%	
4199 Other Expenditure	0	0	1,300	1,300		1,300	0.0%	
4250 Public Seating	0	0	2,000	2,000		2,000	0.0%	
4251 Dog Bin Emptying	89	179	1,098	919		919	16.3%	
4260 Grounds Maintenance Contract	0	0	1,901	1,901		1,901	0.0%	
4261 Grounds Maint non contract	0	0	3,090	3,090		3,090	0.0%	
4275 Building Maintenance	0	150	4,000	3,850		3,850	3.8%	
4500 Nature Reserve Expenses	0	(1,250)	14,500	15,750		15,750	(8.6%)	
4501 Filming Expenses	0	0	3,000	3,000		3,000	0.0%	
Seaford Head Estate :- Indirect Expenditure	89	(70)	34,624	34,694	0	34,694	(0.2%)	0
Net Income over Expenditure	61	5,220	(1,724)	(6,944)				
117 Seafont								
1057 Income Electricity Recharge	564	564	4,310	3,746			13.1%	
1058 Income Water Recharge	67	67	99	32			67.5%	
1066 Income Concession	0	0	48,175	48,175			0.0%	
1084 Income Promenade	0	43	300	257			14.4%	
Seafont :- Income	631	674	52,884	52,210			1.3%	0
4052 Water & Sewerage	0	0	500	500		500	0.0%	
4055 Electricity	490	564	4,310	3,746		3,746	13.1%	
4115 Insurance	0	925	875	(50)		(50)	105.8%	

Detailed Income & Expenditure by Budget Heading 31/05/2020

Month No: 2

Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4253 Shelters	120	240	2,000	1,760		1,760	12.0%	
4261 Grounds Maint non contract	198	1,238	6,000	4,762		4,762	20.6%	
4270 Vehicles & Equipment Maint	0	0	100	100		100	0.0%	
4275 Building Maintenance	239	239	3,000	2,761		2,761	8.0%	
Seaford :- Indirect Expenditure	1,047	3,207	16,785	13,578	0	13,578	19.1%	0
Net Income over Expenditure	(416)	(2,532)	36,099	38,631				
118 Beach Huts								
1054 Income Other	180	180	0	(180)			0.0%	
1060 Beach Huts Site Licence	0	22,669	22,690	21			99.9%	
1061 Beach Hut Annual Rent	0	9,111	23,636	14,525			38.5%	
1066 Income Concession	0	0	6,000	6,000			0.0%	
1094 Income Seasonal Beach Huts	0	0	15,000	15,000			0.0%	
Beach Huts :- Income	180	31,960	67,326	35,366			47.5%	0
4051 Rates	420	791	3,659	2,869		2,869	21.6%	
4110 Advertising & Publicity	0	0	2,000	2,000		2,000	0.0%	
4115 Insurance	0	1,179	1,617	438		438	72.9%	
4258 Seasonal Beach Hut Revenue Exp	0	0	10,000	10,000		10,000	0.0%	
4275 Building Maintenance	75	75	1,061	986		986	7.1%	
Beach Huts :- Indirect Expenditure	495	2,045	18,337	16,292	0	16,292	11.2%	0
Net Income over Expenditure	(315)	29,915	48,989	19,074				
119 Old Town Hall								
1050 Income Rent	106	319	1,275	956			25.0%	
1051 Income Insurance Recharge	0	0	191	191			0.0%	
Old Town Hall :- Income	106	319	1,466	1,147			21.7%	0
4115 Insurance	0	191	191	0		0	100.0%	
4275 Building Maintenance	0	500	3,000	2,500		2,500	16.7%	
Old Town Hall :- Indirect Expenditure	0	691	3,191	2,500	0	2,500	21.7%	0
Net Income over Expenditure	106	(372)	(1,725)	(1,353)				
121 Seaford in Bloom								
1054 Income Other	0	417	417	0			99.9%	
Seaford in Bloom :- Income	0	417	417	0			99.9%	0
4402 Seaford in Bloom	7,226	7,226	9,396	2,170		2,170	76.9%	
Seaford in Bloom :- Indirect Expenditure	7,226	7,226	9,396	2,170	0	2,170	76.9%	0
Net Income over Expenditure	(7,226)	(6,810)	(8,979)	(2,169)				

Detailed Income & Expenditure by Budget Heading 31/05/2020

Month No: 2

Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
125 Allotments								
1050 Income Rent	0	1,012	1,016	4			99.6%	
Allotments :- Income	0	1,012	1,016	4			99.6%	0
4261 Grounds Maint non contract	0	0	500	500		500	0.0%	
Allotments :- Indirect Expenditure	0	0	500	500	0	500	0.0%	0
Net Income over Expenditure	0	1,012	516	(496)				
130 Other Recreation								
4410 Swimming Pool	0	0	10,000	10,000		10,000	0.0%	
Other Recreation :- Indirect Expenditure	0	0	10,000	10,000	0	10,000	0.0%	0
Net Expenditure	0	0	(10,000)	(10,000)				
134 CCTV								
4055 Electricity	0	(31)	2,554	2,585		2,585	(1.2%)	
4115 Insurance	0	386	350	(36)		(36)	110.2%	
4276 CCTV	0	0	9,000	9,000		9,000	0.0%	
CCTV :- Indirect Expenditure	0	355	11,904	11,549	0	11,549	3.0%	0
Net Expenditure	0	(355)	(11,904)	(11,549)				
135 Community Service Other								
1070 Armed Forces Day Income	0	0	2,000	2,000			0.0%	
1075 Income Christmas Event	0	0	7,000	7,000			0.0%	
Community Service Other :- Income	0	0	9,000	9,000			0.0%	0
4115 Insurance	0	59	54	(5)		(5)	109.9%	
4195 Events Expenditure	0	0	3,090	3,090		3,090	0.0%	
4273 Christmas Lights	0	6,445	15,000	8,555		8,555	43.0%	
4281 Christmas Event Expenses	0	151	10,300	10,149		10,149	1.5%	
4282 Armed Forces Day Expenditure	0	0	2,000	2,000		2,000	0.0%	
Community Service Other :- Indirect Expenditure	0	6,656	30,444	23,788	0	23,788	21.9%	0
Net Income over Expenditure	0	(6,656)	(21,444)	(14,788)				
225 Projects Pool								
1014 CIL & S106 Receipts	10,950	10,950	9,500	(1,450)			115.3%	10,950
1016 Beach Hut Sales	0	33,333	167,000	133,667			20.0%	33,333
1053 Income Grants	0	0	320,000	320,000			0.0%	
Projects Pool :- Income	10,950	44,284	496,500	452,216			8.9%	44,284

Detailed Income & Expenditure by Budget Heading 31/05/2020

Month No: 2

Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4155 Professional Fees	0	0	1,000	1,000		1,000	0.0%	
4257 Seafront Improvement Plan	0	0	88,000	88,000		88,000	0.0%	
4274 Projects Expenditure	0	0	39,500	39,500		39,500	0.0%	
4301 Public Works Loan Payment	0	0	5,000	5,000		5,000	0.0%	
4420 Bonn BH Capital Expenditure	0	0	167,000	167,000		167,000	0.0%	
4421 Martello Toilets Capital Costs	0	0	320,000	320,000		320,000	0.0%	
4422 Skate Park In Salts	0	(5,284)	5,284	10,568		10,568	(100.0%)	
4423 Salts Development Plan	0	0	35,000	35,000		35,000	0.0%	
4424 South Hill Barn Development	0	0	25,000	25,000		25,000	0.0%	
Projects Pool :- Indirect Expenditure	0	(5,284)	685,784	691,068	0	691,068	(0.8%)	0
Net Income over Expenditure	10,950	49,567	(189,284)	(238,851)				
6001 less Transfer to EMR	10,950	44,284						
Movement to/(from) Gen Reserve	0	5,284						
<u>301 Planning & Highways</u>								
4263 Bus Shelter Maintenance/Clean	30	60	1,030	970		970	5.8%	
4451 Twitten Naming	0	0	3,000	3,000		3,000	0.0%	
Planning & Highways :- Indirect Expenditure	30	60	4,030	3,970	0	3,970	1.5%	0
Net Expenditure	(30)	(60)	(4,030)	(3,970)				
Community Services :- Income	12,017	85,420	715,346	629,926			11.9%	
Expenditure	10,071	23,667	1,053,905	1,030,238	0	1,030,238	2.2%	
Net Income over Expenditure	1,947	61,753	(338,559)	(400,312)				
plus Transfer from EMR	0	8						
less Transfer to EMR	10,950	44,284						
Movement to/(from) Gen Reserve	(9,004)	17,478						
Finance & General Purposes								
<u>201 Administration</u>								
1053 Income Grants	3,658	3,658	0	(3,658)			0.0%	
1054 Income Other	0	0	100	100			0.0%	
1062 Income Telephone Recharge	84	84	644	560			13.1%	
1190 Interest Received	119	119	5,099	4,980			2.3%	
Administration :- Income	3,861	3,861	5,843	1,982			66.1%	0
4000 Salaries & Wages	27,673	55,450	340,272	284,822		284,822	16.3%	

Detailed Income & Expenditure by Budget Heading 31/05/2020

Month No: 2

Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4001 Employers NI	2,393	4,800	28,026	23,226		23,226	17.1%	
4002 Employers Superannuation	5,100	10,151	62,457	52,306		52,306	16.3%	
4003 Sub-contracted Staff	0	0	12,000	12,000		12,000	0.0%	
4004 Staff Welfare Costs	0	105	1,125	1,020		1,020	9.3%	
4009 Recruitment Costs	0	220	1,061	841		841	20.7%	
4010 Staff Training	0	0	4,000	4,000		4,000	0.0%	
4012 Staff Expenses	0	0	1,030	1,030		1,030	0.0%	
4015 Office Refreshments	(66)	0	515	515		515	0.0%	
4100 Telecommunications	282	550	5,150	4,600		4,600	10.7%	
4105 Postage	14	28	600	572		572	4.7%	
4106 Stationery	37	48	2,060	2,012		2,012	2.3%	
4107 Photocopier	0	0	1,648	1,648		1,648	0.0%	
4108 Recycling & Shredding	0	0	206	206		206	0.0%	
4110 Advertising & Publicity	0	1,990	5,000	3,010		3,010	39.8%	
4111 Office Purchases - Non Capital	0	48	1,591	1,545		1,545	2.9%	
4112 Subscriptions	2,975	3,551	5,000	1,449		1,449	71.0%	
4113 Software Support	6,104	7,259	8,685	1,426		1,426	83.6%	
4114 Licence Fee	0	0	35	35		35	0.0%	
4115 Insurance	0	1,944	1,993	49		49	97.6%	
4116 Web Site	45	90	850	760		760	10.6%	
4154 Land Registry Fees	0	0	21	21		21	0.0%	
4155 Professional Fees	300	1,594	4,000	2,406		2,406	39.8%	
4156 Bank Charges	60	140	1,803	1,663		1,663	7.8%	
4157 Audit Fees	150	(2,550)	3,120	5,670		5,670	(81.7%)	
4182 Catering & Hospitality	0	0	100	100		100	0.0%	
4199 Other Expenditure	0	0	120	120		120	0.0%	
4201 Cleaning & Hygiene	99	99	0	(99)		(99)	0.0%	
4272 Equipment Purchases - Capital	0	0	2,500	2,500		2,500	0.0%	
Administration > Indirect Expenditure	45,166	85,515	494,968	409,453	0	409,453	17.3%	0
Net Income over Expenditure	(41,305)	(81,654)	(489,125)	(407,471)				
205 Premises - Church Street								
1050 Income Rent	0	4,641	6,223	1,582			74.6%	
Premises - Church Street > Income	0	4,641	6,223	1,582			74.6%	0
4050 Rent payable	0	9,890	20,373	10,483		10,483	48.5%	
4051 Rates	828	1,657	5,793	4,136		4,136	28.6%	
4059 Church Street Service Charges	0	0	18,000	18,000		18,000	0.0%	
4115 Insurance	0	4	0	(4)		(4)	0.0%	
4270 Vehicles & Equipment Maint	66	66	567	501		501	11.6%	

Detailed Income & Expenditure by Budget Heading 31/05/2020

Month No: 2

Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4275 Building Maintenance	0	0	1,000	1,000		1,000	0.0%	
4903 Term Maintenance	0	0	500	500		500	0.0%	
Premises - Church Street :- Indirect Expenditure	894	11,616	46,233	34,617	0	34,617	25.1%	0
Net Income over Expenditure	(894)	(6,975)	(40,010)	(33,035)				
206 Premises - Hurdle House								
1050 Income Rent	5,704	5,704	22,580	16,876			25.3%	
1051 Income Insurance Recharge	0	0	410	410			0.0%	
Premises - Hurdle House :- Income	5,704	5,704	22,990	17,286			24.8%	0
4115 Insurance	0	411	410	(1)		(1)	100.2%	
4301 Public Works Loan Payment	0	0	15,002	15,002		15,002	0.0%	
Premises - Hurdle House :- Indirect Expenditure	0	411	15,412	15,001	0	15,001	2.7%	0
Net Income over Expenditure	5,704	5,293	7,578	2,285				
210 Civic Expenses								
1081 Young Mayor Income	0	0	100	100			0.0%	
Civic Expenses :- Income	0	0	100	100			0.0%	0
4013 Members Expenses	0	0	150	150		150	0.0%	
4014 Member Training	0	0	1,000	1,000		1,000	0.0%	
4106 Stationery	0	0	500	500		500	0.0%	
4110 Advertising & Publicity	0	0	50	50		50	0.0%	
4113 Software Support	1,044	2,210	3,618	1,408		1,408	61.1%	
4115 Insurance	0	226	205	(21)		(21)	110.2%	
4181 Civic - Mayors Allowance	0	0	1,500	1,500		1,500	0.0%	
4182 Catering & Hospitality	0	0	500	500		500	0.0%	
4183 Civic - Awards	0	(100)	500	600		600	(20.0%)	
4184 Civic - other	0	0	200	200		200	0.0%	
4188 Town Crier Expenses	0	0	250	250		250	0.0%	
4189 Young Mayor	0	0	600	600		600	0.0%	
4190 Election Costs	0	(8,200)	12,000	20,200		20,200	(68.3%)	
Civic Expenses :- Indirect Expenditure	1,044	(5,864)	21,073	26,937	0	26,937	(27.8%)	0
Net Income over Expenditure	(1,044)	5,864	(20,973)	(26,837)				
215 Grants								
4401 Grants	1,500	1,958	31,000	29,042		29,042	6.3%	
Grants :- Indirect Expenditure	1,500	1,958	31,000	29,042	0	29,042	6.3%	0
Net Expenditure	(1,500)	(1,958)	(31,000)	(29,042)				

Detailed Income & Expenditure by Budget Heading 31/05/2020

Month No: 2

Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Finance & General Purposes :- Income	9,565	14,207	35,156	20,949			40.4%	
Expenditure	48,604	93,636	608,686	515,050	0	515,050	15.4%	
Movement to/(from) Gen Reserve	(39,038)	(79,430)						
<u>Golf Course and The View</u>								
<u>101 Golf Course</u>								
1000 Golf Course Season Ticket	97,616	109,731	189,943	80,212			57.8%	
1001 Golf Course Green Fees M-F	11,417	11,417	80,850	69,433			14.1%	
1002 Golf Course Green Fees w/eb/h	6,858	6,858	73,500	66,642			9.3%	
1003 Golf Course Specials	(120)	(320)	73,500	73,820			(0.4%)	
1004 Golf Course Locker	959	959	1,000	41			95.9%	
1007 Golf Course Air Traffic	0	1,875	7,500	5,625			25.0%	
1050 Income Rent	0	0	85	85			0.0%	
1053 Income Grants	2,704	2,704	0	(2,704)			0.0%	
1054 Income Other	521	521	800	279			65.1%	
1077 Income Sale Equipment	0	7,000	7,000	0			100.0%	
1100 Income Advertising	0	0	2,500	2,500			0.0%	
1311 Buggy Hire	0	0	18,540	18,540			0.0%	
Golf Course :- Income	119,954	140,744	455,218	314,474			30.9%	0
4000 Salaries & Wages	7,843	15,686	96,935	81,249		81,249	16.2%	
4001 Employers Nil	678	1,356	8,440	7,084		7,084	16.1%	
4002 Employers Superannuation	1,054	2,109	11,308	9,199		9,199	18.6%	
4004 Staff Welfare Costs	0	34	346	312		312	9.7%	
4010 Staff Training	0	0	1,910	1,910		1,910	0.0%	
4011 Staff Protective Clothing	29	83	1,273	1,190		1,190	6.5%	
4015 Office Refreshments	22	45	300	255		255	14.9%	
4041 Golf Professional Retainer	4,491	8,982	53,894	44,912		44,912	16.7%	
4045 Golf Course Player Costs	0	0	2,500	2,500		2,500	0.0%	
4046 Golf Club Membership Fees	0	0	15,437	15,437		15,437	0.0%	
4051 Rates	0	0	21,018	21,018		21,018	0.0%	
4052 Water & Sewerage	198	198	1,000	802		802	19.8%	
4060 Refuse	0	0	350	350		350	0.0%	
4100 Telecommunications	58	116	783	667		667	14.8%	
4105 Postage	0	0	150	150		150	0.0%	
4106 Stationery	53	53	400	347		347	13.3%	
4110 Advertising & Publicity	0	0	5,000	5,000		5,000	0.0%	
4112 Subscriptions	0	0	600	600		600	0.0%	
4113 Software Support	52	1,166	1,527	361		361	76.4%	
4114 Licence Fee	0	0	75	75		75	0.0%	

Detailed Income & Expenditure by Budget Heading 31/05/2020

Month No: 2

Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4115 Insurance	0	9,099	9,352	253		253	97.3%	
4116 Web Site	0	72	74	2		2	97.3%	
4156 Bank Charges	645	720	4,532	3,812		3,812	15.9%	
4201 Cleaning & Hygiene	497	497	0	(497)		(497)	0.0%	
4251 Dog Bin Emptying	107	214	1,098	884		884	19.5%	
4261 Grounds Maint non contract	2,792	9,512	35,000	25,488		25,488	27.2%	
4270 Vehicles & Equipment Maint	1,612	1,612	15,000	13,388		13,388	10.7%	
4271 Vehicle & Equipment Lease	0	59,141	59,401	260		260	99.6%	
4272 Equipment Purchases - Capital	0	0	11,300	11,300		11,300	0.0%	
4275 Building Maintenance	0	0	1,200	1,200		1,200	0.0%	
4279 Fire & Security	437	437	750	313		313	58.3%	
4308 Rent - Shop, Locker & Chng Rms	0	0	50,000	50,000		50,000	0.0%	
4309 Buggy Lease & Maintenance	587	1,174	7,256	6,082		6,082	16.2%	
Golf Course :- Indirect Expenditure	21,156	112,306	418,209	305,903	0	305,903	26.9%	0
Net Income over Expenditure	98,798	28,439	37,009	8,570				
102 Capital Costs-Golf & The View								
1304 PWLB - Loan Income	0	0	35,000	35,000			0.0%	
Capital Costs-Golf & The View :- Income	0	0	35,000	35,000			0.0%	0
4266 Borehole & Related Expenditure	0	0	35,000	35,000		35,000	0.0%	
4267 Spike Bar Costs	0	0	38,548	38,548		38,548	0.0%	
4301 Public Works Loan Payment	0	0	1,971	1,971		1,971	0.0%	
Capital Costs-Golf & The View :- Indirect Expenditure	0	0	75,519	75,519	0	75,519	0.0%	0
Net Income over Expenditure	0	0	(40,519)	(40,519)				
103 The View								
1050 Income Rent	0	250	1,000	750			25.0%	
1053 Income Grants	30,124	30,124	0	(30,124)			0.0%	
1054 Income Other	0	108	0	(108)			0.0%	
1305 Income Hire Pro-Shop & Chg Rms	0	0	50,000	50,000			0.0%	
1306 Income Golf Club Room Hires	0	0	2,600	2,600			0.0%	
1307 Income Bar Sales	0	0	185,000	185,000			0.0%	
1308 Income Food Sales	0	0	265,000	265,000			0.0%	
1310 Income - Society Food	0	0	33,500	33,500			0.0%	
1312 Function Food Sales	0	0	85,000	85,000			0.0%	
1313 Function Bar Sales	0	0	5,100	5,100			0.0%	
The View :- Income	30,124	30,482	627,200	596,718			4.9%	0

Detailed Income & Expenditure by Budget Heading 31/05/2020

Month No: 2

Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4000 Salaries & Wages	17,811	34,367	248,030	213,663		213,663	13.9%	
4001 Employers NI	1,201	2,402	16,510	14,108		14,108	14.6%	
4002 Employers Superannuation	1,472	2,844	16,252	13,408		13,408	17.5%	
4003 Sub-contracted Staff	0	0	6,000	6,000		6,000	0.0%	
4004 Staff Welfare Costs	0	42	418	378		378	10.0%	
4009 Recruitment Costs	0	0	100	100		100	0.0%	
4010 Staff Training	0	0	1,500	1,500		1,500	0.0%	
4012 Staff Expenses	0	0	160	160		160	0.0%	
4016 Staff Uniform	0	0	50	50		50	0.0%	
4017 Timesheet & Rota Software	0	208	212	6		6	97.0%	
4051 Rates	0	0	6,755	6,755		6,755	0.0%	
4052 Water & Sewerage	0	0	4,800	4,800		4,800	0.0%	
4055 Electricity	425	425	20,855	20,430		20,430	2.0%	
4056 Gas	142	142	5,411	5,269		5,269	2.6%	
4060 Refuse	18	18	3,605	3,587		3,587	0.5%	
4100 Telecommunications	194	576	3,500	2,924		2,924	16.5%	
4105 Postage	0	20	100	80		80	19.6%	
4106 Stationery	0	0	1,061	1,061		1,061	0.0%	
4107 Photocopier	0	0	10	10		10	0.0%	
4110 Advertising & Publicity	0	0	7,000	7,000		7,000	0.0%	
4112 Subscriptions	0	0	75	75		75	0.0%	
4113 Software Support	104	729	1,140	411		411	63.9%	
4114 Licence Fee	0	1,118	1,000	(118)		(118)	111.8%	
4115 Insurance	0	3,807	3,920	113		113	97.1%	
4116 Web Site	5	11	1,500	1,489		1,489	0.7%	
4156 Bank Charges	62	138	5,243	5,105		5,105	2.6%	
4196 Events Expenditure - The View	0	0	2,575	2,575		2,575	0.0%	
4201 Cleaning & Hygiene	0	0	17,347	17,347		17,347	0.0%	
4202 Linen Cleaning	0	0	3,090	3,090		3,090	0.0%	
4270 Vehicles & Equipment Maint	0	0	2,000	2,000		2,000	0.0%	
4272 Equipment Purchases - Capital	0	0	1,000	1,000		1,000	0.0%	
4275 Building Maintenance	0	0	3,000	3,000		3,000	0.0%	
4276 CCTV	0	0	1,871	1,871		1,871	0.0%	
4279 Fire & Security	0	470	1,100	630		630	42.7%	
4301 Public Works Loan Payment	17,103	17,103	105,000	87,897		87,897	16.3%	
4303 Food Expenditure	0	0	120,000	120,000		120,000	0.0%	
4304 Bar Expenditure	0	0	55,000	55,000		55,000	0.0%	
4306 Catering Utensils & Equip	0	0	1,000	1,000		1,000	0.0%	
4307 Bar Utensils & Equip	0	0	250	250		250	0.0%	
4311 Pest Control	0	0	768	768		768	0.0%	
4313 Stock Take	0	0	2,225	2,225		2,225	0.0%	

Detailed Income & Expenditure by Budget Heading 31/05/2020

Month No: 2

Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4314 Cost of Card Top Up Incentives	0	0	4,500	4,500		4,500	0.0%	
4903 Term Maintenance	0	0	5,000	5,000		5,000	0.0%	
The View :- Indirect Expenditure	38,336	64,417	680,933	616,516	0	616,516	9.5%	0
Net Income over Expenditure	(8,213)	(33,935)	(53,733)	(19,798)				
Golf Course and The View :- Income	150,078	171,226	1,117,418	946,192			15.3%	
Expenditure	59,492	176,723	1,174,661	997,938	0	997,938	15.0%	
Movement to/(from) Gen Reserve	90,586	(5,496)						
Precept								
801 Precept								
1176 Precept	0	872,023	872,023	0			100.0%	
Precept :- Income	0	872,023	872,023	0			100.0%	0
Net Income	0	872,023	872,023	0				
Precept :- Income	0	872,023	872,023	0			100.0%	
Expenditure	0	0	0	0	0	0	0.0%	
Movement to/(from) Gen Reserve	0	872,023						
Grand Totals:- Income	171,661	1,142,877	2,739,943	1,597,066			41.7%	
Expenditure	118,166	294,026	2,837,252	2,543,226	0	2,543,226	10.4%	
Net Income over Expenditure	53,494	848,850	(97,309)	(946,159)				
plus Transfer from EMR	0	8						
less Transfer to EMR	10,950	44,284						
Movement to/(from) Gen Reserve	42,544	804,575						

Finance & General Purposes Committee Variance Reporting

REPORT 22/20 APPENDIX B

09/07/2020

		Variances Currently Reported	Previously Reported
201	Administration		
1053	Income Grants	The income showing in this account relates to the Furlough grant received.	n/a
4112	Subscriptions	This is showing a higher % of expenditure due to the majority of subscriptions being paid at the beginning of the financial year.	n/a
4113	Software Support	This is showing a higher % of expenditure due to the annual Schools ICT costs being paid at the beginning of the financial year. However, there have also been unexpected costs due to COVID10 including new desktop remote licences and SIRAS accounts of approx £600 and the Zoom annual subscription of £145. In addition, it was realised that the Del Server Warranty had to be renewed at a cost of £676.	n/a
4115	Insurance	The insurance costs are paid out at the beginning of the financial year and it is not expected there will be any further costs this year.	n/a

4157	Audit Fees	The audit fees show a credit due to an accrual made from the previous year. (The audit invoices are always received once this audit is complete and this is always within the next financial year so an accrual needs to be made)	n/a
205	Premises Church Street		
1050	Income Rent	The income showing relates to the first 9 months. The remaining 3 months will show in the December accounts.	n/a
206	Hurdis House		
4115	Insurance	The insurance costs are paid out at the beginning of the financial year and it is not expected there will be any further costs this year.	n/a
210	Civic Expenses		
4113	Software Support	This is showing a higher % of expenditure due to the annual Schools ICT costs being paid at the beginning of the financial year along with 50% of the Office 365 costs.	n/a
4115	Insurance	The insurance costs are paid out at the beginning of the financial year and it is not expected there will be any further costs this year.	n/a
4183	Civic - Awards	The credit amount showing in this account relates to an accrual from the previous year where it was thought that this would be spent by the previous Young Mayor for his awards.	n/a

4190	Election Costs	The credit of £8,200 relates to an accrual from the previous year for the Feb 20 by-election costs. The Finance Mgr is still waiting for a breakdown of costs from LDC.	n/a
215	Grants		
4401	Grants	The grants process has been delayed this year due to COVID-19.	n/a



Seaford Town Council

Report 23/20

Agenda Item No:	7
Committee:	Finance & General Purposes
Date:	9th July 2020
Title:	Council Direct Debit Report
By:	Lucy Clark, Finance Manager
Purpose of Report:	To review and approve the Council's current Direct Debit list.

Recommendations

You are recommended:

- 1. To review and approve the Council's current direct debit list.**
-

1. Information

- 1.1** Certain invoices that are received on a regular basis have been set up to be paid by direct debit from the Council's Co-operative current account. These mainly relate to the payment of utility bills, however there are also other payments such as bank charges, business rates, payroll and pension costs.
- 1.2** Following points 6.4 of the Financial Regulations and 11.11 of the Purchase Order Policy, attached in [Appendix A](#) is a list of all current direct debits for review and approval.
- 1.3** The list shows the supplier, description, period of when the direct debit is taken, the approximate amount and whether it is variable or fixed.
- 1.4** In most cases the amount varies, and the approximate cost shown is based on an average of the previous year.
- 1.5** Where the cost is fixed, this should not change during the year.
- 1.6** At the end of each month, a list of all paid direct debits is produced by the Finance Assistant and presented to two Councillors for verification.
- 1.7** On setting up new direct debits, a direct debit mandate is required to be signed by two councillors in accordance with the bank mandate and the instructions reported at the next available F&GP committee.

2. Financial Appraisal

The approximate annual total of all direct debits for 2020/2021 will be £90,000.

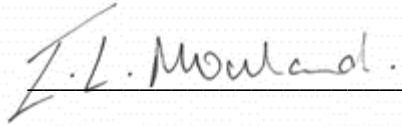
3. Contact Officer

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

Finance Manager



Assistant Town Clerk



Responsible Finance Officer



List of Active Direct Debits - 2020/21

Supplier	Description	Period	Approx Amount	Fixed / Variable
Land Registry	Land Searches	When service used	£ 6.00	Variable
Lewes District Council	Rates - Car Parking Spaces 1-2, 37 Church Street	Monthly - April to January	£ 20.00	Fixed from month 2
Lewes District Council	Rates - Zone 7, Ground Floor, 37 Church Street	Monthly - April to January	£ 38.00	Fixed from month 2
Lewes District Council	Rates - Zone 2, Ground Floor, 37 Church Street	Monthly - April to January	£ 84.00	Fixed from month 2
Lewes District Council	Rates - Zone 8, 1st Floor, 37 Church Street	Monthly - April to January	£ 686.00	Fixed from month 2
Lewes District Council	Rates - Seaford Head Golf Course & Premises	Monthly - April to January	£ -	Fixed from month 2
Lewes District Council	Rates - Martello Beach Hut 27	Monthly - April to January	£ 42.00	Fixed from month 2
Lewes District Council	Rates - Martello Beach Hut 28	Monthly - April to January	£ 42.00	Fixed from month 2
Lewes District Council	Rates - Martello Beach Hut 53	Monthly - April to January	£ 42.00	Fixed from month 2
Lewes District Council	Rates - Martello Beach Hut 54	Monthly - April to January	£ 42.00	Fixed from month 2
Lewes District Council	Rates - Martello Beach Hut 55	Monthly - April to January	£ 42.00	Fixed from month 2
Lewes District Council	Rates - Martello Beach Hut 56	Monthly - April to January	£ 42.00	Fixed from month 2
Lewes District Council	Rates - Martello Beach Hut 57	Monthly - April to January	£ 42.00	Fixed from month 2
Lewes District Council	Rates - Martello Beach Hut 58	Monthly - April to January	£ 42.00	Fixed from month 2

Lewes District Council	Rates - Martello Beach Hut 59	Monthly - April to January	£ 42.00	Fixed from month 2
Lewes District Council	Rates - Martello Beach Hut 60	Monthly - April to January	£ 42.00	Fixed from month 2
Barclaycard Merchant Services	Golf Course PDQ Machine	Monthly	£ 315.00	Variable
Barclaycard Merchant Services	The View PDQ Machine	Monthly	£ 365.00	Variable
Business Stream	Crouch Playing Fields Waste Water	6 Monthly	£ 193.00	Variable
Business Stream	Ornamental Gardens Waste Water	6 Monthly	£ 8.00	Variable
Business Stream	Salts Recreation Ground & Cottage Waste Water	6 Monthly	£ 383.00	Variable
Business Stream	The View Waste Water	6 Monthly	£ 180.00	Variable
Castle Water	Crouch Playing Fields Water	Quarterly	£ 278.00	Variable
Castle Water	Golf Course Water	Quarterly	£ 691.00	Variable
Castle Water	Ornamental Gardens Water	Quarterly	£ 7.00	Variable
Castle Water	Salts Recreation Ground & Cottage Water	Quarterly	£ 143.00	Variable
Castle Water	The View Water	Quarterly	£ 103.00	Variable
Castle Water	West View Kiosk Water	Quarterly	£ 14.00	Variable
Cellular Solutions	Admin/TIC/The View Telephone Charges	Monthly	£ 585.00	Variable
Direct365	The View Waste	Monthly	£ 398.00	Variable
EDF Energy	CCTV - Electrical Supply	Quarterly	£ 273.00	Variable
Edgar's	POU Water Cooler 1/4 Rental	Quarterly	£ 27.00	Fixed
Edgar's	POU Water Cooler Monthly Rental - Greenkeepers	Monthly	£ 22.38	Fixed
Focus Group	The View Broadband Charges	Monthly	£ 85.00	Variable
Hitachi Capital	Golf Buggies Lease	Monthly	£ 587.08	Fixed
JCB Finance	Golf Machinery - Lease 1	Annual	£ 20,004.14	Fixed
KCS	Colour Photocopier Charges	Quarterly	£ 285.00	Variable

Madison	Monthly Web Site Premium Hosting	Monthly	£ 45.00	Fixed
O2	Mobile Phones for Facility & Golf Staff	Monthly	£ 77.00	Variable
Pitney Bowes	Franking Machine Charges	Monthly	£ 22.00	Fixed
Public Works Loan Board	Loan Repayments - Hurdis House	6 Monthly	£ 7,501.00	Fixed
Public Works Loan Board	Loan Repayments - The View Build Loans Combined	6 Monthly	£ 52,489.00	Fixed
SSE	Martello Kiosk Electricity	Quarterly	£ 325.00	Variable
SSE	Salts Cricket Pavilion Electricity	Quarterly	£ 27.00	Variable
SSE	West View Kiosk Electricity	Quarterly	£ 110.00	Variable
Talk Talk	Salts Lifeguards Telephone/Golf Course Broadband Charges	Monthly	£ 70.00	Variable
The Co-Operative Bank	Bank Account Charges	Monthly	£ 140.00	Variable
The Co-Operative Bank	FD Online Charges	Monthly	£ 60.00	Variable
Total Gas & Power	Golf Club/The View Electricity	Monthly	£ 1,500.00	Variable
Total Gas & Power	Golf Club/The View Gas	Monthly	£ 500.00	Variable
UK Fuels	Golf Course Diesel/Unleaded Petrol	Monthly	£ 75.00	Variable
ICO	Data Protection Renewal	Annual	£ 35.00	Fixed
Iris	Monthly Contracted Payslip Package	Monthly	£ 28.00	Variable
Iris Business Software	Payroll Monthly Charge	Monthly	£ 55.00	Variable
Nest Pensions	Workplace Pensions	Monthly	£ 750.00	Variable



Seaford Town Council

Report 154/19 v2

(as originally presented for 26th March 2020 Council meeting that was cancelled –
note revised recommendation)

Agenda Item No: 8

Committee: Finance & General Purposes

Date: 9th July 2020

Title: Bad Debt Policy Review

By: Karen Singleton, RFO

Purpose of Report: To present the reviewed Bad Debt Policy for recommendation to Council to adopt.

Recommendations

You are recommended:

1. To recommend that Full Council adopt the Bad Debt Policy as presented with report 154/19 v2.
-

1. Information

- 1.1 The Council's Bad Debt Policy has been reviewed as per the Policy Schedule and it is felt that there are no required changes to the Policy.
- 1.2 The Policy is included at [Appendix A](#) for information and is recommended for adoption as presented, with a review date of April 2022.

2. Financial Appraisal

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

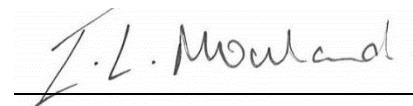
3. Contact Officer

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

RFO



Assistant Town Clerk





Seaford Town Council

Bad Debt Policy

1. Introduction

This policy outlines Seaford Town Council's procedures for dealing with late payments and outstanding accounts (bad debts) in accordance with Financial Regulations.

2. Policy Objectives

The aim of this policy is to make clear the procedure that Seaford Town Council will follow to identify, minimise and recover potential bad debts and write off any debts which cannot be recovered.

3. Credit Control

All income due will be collected in accordance with Financial Regulations and any sums found to be irrecoverable or any subsequent bad debts shall be reported to the Finance & General Purposes Committee and Full Council.

Unpaid income and bad debts shall be treated in the following manner:

- Invoices which remain unpaid after 30 days will receive a telephone call or email reminding the customer that the invoice remains unpaid.
- Invoices which remain unpaid after 45 days will receive a letter reminding the customer that the invoice remains unpaid.
- Invoices which remain unpaid after 60 days will receive a letter reminding the customer that the invoice remains unpaid and that all of the town councils' financial information, including bad debts, is reported to Council and published on its website.
- Invoices which remain unpaid after 90 days will receive a letter reminding the customer that the invoice remains unpaid, that all of the town councils' financial information, including bad debts, is published on its website and notifying of the withdrawal of the service provided. This letter will also include a statement that Seaford Town Council will actively pursue all outstanding debts through the legal system.
- All letters will be accompanied by a statement of account from the town council's financial system.

4. Write off bad debts

Seaford Town Council will seek to minimise the cost of write offs by taking all necessary action to recover what is due. Debts will be subject to the full recovery, collection and all reasonable legal procedures.

The Town Council recognises that where a debt is irrecoverable, prompt and regular write off of such debts is good practice. Whilst writing off bad debts is a non-routine function; all practical means should be taken to recover outstanding amounts due to the Town

Council before the RFO recommends writing off a bad debt to the Finance & General Purposes Committee. Before this decision is made, due diligence consideration should include the following: -

- The cost of recovery against the amount owed.
- The likelihood of success.
- Where the correct credit control procedures followed.
- Could procedure and practices be improved.

Any debts to be written off should be reported in the form of a write off schedule to the Finance & General Purposes Committee, who have delegated powers to write off bad debts of up to £3,000; any larger debts must be reported to Full Council. The write off schedule should contain the following information:

- Customer Reference.
- Invoice number.
- Date of invoice.
- Amount of debt.
- Reason for write off.
- Recovery history.
- Date of write off.
- Authorisation of write off.

5. Year-end write offs

The RFO should ensure any bad debts and doubtful debts are correctly accounted for at year end.

To be Adopted: July 2020
Review Date: April 2022



Seaford Town Council

Report 159/19 v2

(as originally presented for 26th March 2020 Council meeting that was cancelled –
note revised recommendation)

Agenda Item No: 9

Committee: Finance & General Purposes

Date: 9th July 2020

Title: Purchase Ordering & Payment for Goods & Services Policy Review

By: Karen Singleton, RFO

Purpose of Report: To present the revised Purchase Ordering & Payment for Goods & Services Policy for recommendation to Council to adopt.

Recommendations

You are recommended:

- 1. To recommend that Full Council adopt the revised Purchase Ordering & Payment for Goods & Services Policy as presented with report 159/19 v2.**
-

1. Information

- 1.1** The Council's Purchase Ordering & Payment for Goods & Services Policy has been reviewed as per the Policy Schedule and a revised version is now included with this report at [Appendix A](#) for adoption by the Council.
- 1.2** The recommended changes have been tracked on the attached version and are largely providing clarity on aspects of the policy, not changing the position of the policy.

2. Financial Appraisal

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

3. Contact Officer

The Contact Officer for this report is Karen Singleton, RFO

RFO

Assistant Town Clerk



Seaford Town Council

Purchase Ordering and Payment for Goods and Services Policy

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1. Introduction

- 1.1 This policy sets out the Council's arrangements for ordering, receiving, authorising and subsequently paying for the supply of goods, materials, services and works to the Council. The policy sets out the detailed rules and procedures around the Council's purchase ordering system and payments.
- 1.2 The policy encompasses the following areas:
- Raising of purchase orders for goods or services or works.
 - Receiving and checking of goods and services upon delivery.
 - Certification of orders and authorisation of expenditure.
 - Accounting for payments for goods and services.
 - Direct debit payments.
 - Use of the Council debit cards.
 - Petty cash arrangements.
- 1.3 This policy provides the detail behind the overall financial framework as set out in the Council's approved Financial Regulations, particularly under the 'Payments for Goods and Services' section and in the Standing Orders for Financial Control and Procurement which set out the framework for the procurement of all works, goods, materials and services and the Council's tendering and contract procedures.
- 1.4 The Finance Manager is ultimately responsible for all systems and procedures in relation to the ordering and payment for goods, services and works provided to the Council.

2. Links to Strategic Objectives

- 2.1 This policy contributes to the strategic objective '*to practice good governance and fiscal responsibility*'.

3. Aims of the Policy

- 3.1 The aims of the policy are to supplement the Financial Regulations and Standing Orders for Financial Controls and Procurements by setting out detailed procedures and controls for the ordering and the authorisation of expenditure on the supply of goods, services and works to the Council.
- 3.2 In particular the Policy aims to ensure that:
- Purchase orders are raised only by authorised officers.
 - Orders are placed only when sufficient budget provision exists.
 - Appropriate checks are made upon delivery of goods and services to enable the effective future authorisation of the expenditure.
 - Invoices received from creditors are properly checked for cost, arithmetic, VAT etc prior to release for payment.

- Invoices are certified for payment only by an authorised officer.
- Systems are in place for the effective checking and authorisation of regular payments and direct debits.
- Robust procedures are in place for the use of petty cash.
- Robust systems are in place for the use of the Council's debit cards.
- Creditors are paid on time, within the relevant payment terms.
- All expenditure is properly and accurately accounted for.

3.3 The policy is intended for use by all officers of the Council with responsibility for ordering goods, services and works, and subsequently verifying and authorising that expenditure as well as the staff of the Finance Section in managing the purchase ordering system and checking, paying and accounting for all expenditure.

4. Purchase Order Responsibilities

4.1 The key principle of separation of duties must be observed, as far as is practicable within the staffing resources available, in connection with the following areas of ordering and purchasing:

- a) The duty of ordering the goods, services and works.
- b) The duty of receiving those goods and services.
- c) The duty of checking invoices received for payment and authorising expenditure.
- d) The duty of payment of invoices.
- e) The duty of recording and reconciling expenditure in the Council's financial management system.

4.2 Responsibility for raising orders for goods and services, receiving those goods and services and checking invoices received from suppliers for payment in respect of those goods and services lies with the senior officers within the departments.

4.3 It is important to note that in the application of the following procedures for purchase ordering, and in particular the requirement for separation of duties as set out above, there is an acceptance that due to the small size of the Council, the importance of operation requirements, and the limitations of the staffing structure, that full adherence to this procedure may not always be possible. This fact will be taken into account during the audit of procedures in each department by the Council's Internal Auditor. However, all managers must ensure as far as possible that one officer does not take part in all aspects of ordering, receiving and certifying purchases.

4.4 Responsibility for the payment of all invoices for goods, services and works supplied to the Council and for recording and reconciling expenditure in the

Council's financial management system lies with the Finance Department. All invoices received from suppliers will in the first instance be received and checked by the Finance Department.

4.5 The Finance Department is responsible for the following procedures:

- Setting up new suppliers on the computerised RBS Omega Accounts Package.
- Entering all purchase invoices onto the purchase ledger.
- Checking the calculation and arithmetic of amounts due.
- Ensuring the correct VAT treatment and calculation.
- Ensuring the correct coding of the expenditure.
- Ensuring payment of creditors within the payment terms.
- Reconciliation of expenditure through the purchase ledger, cash books and bank statements.

5. Ordering Goods and Services

5.1 An official purchase order must be raised by an authorised officer for every supply of all goods, services and works to the Council with the exception of the following:

- Regular payments such as utilities costs, telephones etc.
- Payments made by direct debit and standing order.
- Goods and services of an emergency nature.
- One off purchases made using a debit card.
- Services for which a formal contract has been entered into.
- Petty cash purchases.
- Kitchen Food (only) for The View

5.2 The approved authorised officers with responsibility for raising and certifying purchase orders are as follows:

- Town Clerk
- Assistant Town Clerk
- Projects and Facilities Manager
- Executive Support Officer
- General Manager, The View
- Deputy Manager, The View
- Golf Professional
- Head Greenkeeper
- RFO (only in the absence of no other duly authorised officer or to countersign all orders over £2,000).

5.3 The above officers only have the authority to sign a Purchase Order if the expenditure is within the approved budget or has been approved by the Relevant Committee. For emergency expenditure, in extreme cases of risk the Town Clerk is authorised to spend up to £5,000. This expenditure should be reported to Council as soon as possible thereafter. See Financial Regulation 4.

5.4 All POs over £2,000 must be countersigned by the Town Clerk or RFO

- 5.35 Completed purchase orders must include enough detail i.e. not just what is being ordered but what it is being used for, using the description field on the order to enable proper checking of the subsequent invoice. If multiple orders are being placed, each individual item or set of items must be shown on a separate line on the order.
- 5.46 Purchase Orders must be coded to the correct account code and cost centre using the Council's Budget Book approved coding list. These codes determine which Budget the expenditure is to be charged against and authorised officers should ensure that only codes relating to their own responsible budget area are used unless with the knowledge and acceptance from other budget managers. Officers must check that there is sufficient funds remaining within the budget. If there is insufficient funds within the budget the officer should speak to the Finance Manager or the RFO in the first instance.
- 5.57 Suppliers must be supplied with the relevant purchase order number and a copy of the order forwarded if required. The supplier should be requested to quote the Council's official order number on the invoice relating to the order placed. The carbon pink copy of the purchase order should then be forwarded to the Finance Department and placed in the Live File.
- 5.68 In accordance with the Financial Regulations, Regulation 10.3 (Orders for Work, Goods and Services); all officers involved in the ordering process are responsible for obtaining value for money at all times. An officer issuing an official order shall ensure as far as reasonable and practicable that the best available terms are obtained in respect of all purchase orders.
- 5.79 In accordance with the Financial Regulations, Regulation 11.1 (bi), (Contracts); When the Council enters into a contract of less more than £20,000 in value for the supply of goods or materials or for the execution of works or specialist services the Clerk or RFO should check that 3 quotations have been obtained; where the value is below £7,000 and above £3,000 the Clerk or RFO should check that 3 estimates are obtained. Contracts over £25,000 are subject to the Public Contracts Regulation. 3 quotations must be obtained, and the contract should be listed on contract finder.
- 5.810 Where an Authorised Officer proposes to enter into a contract of more than £20,000, a project plan and financial plan will be brought to the Central Management Team for consideration before seeking tenders. Thereafter the performance of the contract will be reported to the CMT throughout its progress until the contract is complete.

6. Receiving Goods and Services

- 6.1 In order to comply with the minimum expected level of internal control and ensure value for money, the duties of ordering, receiving and certifying goods and services must be separated as far as possible, within the constraints of a

small organisation, limited staffing structure and the need to meet day to day operational requirements.

- 6.2 The easiest way to achieve this is to ensure that the duty of raising a purchase order is separated from the duty of receiving and checking the goods and services.
- 6.3 Where the goods are to be delivered to the Council premises, the receiving officer should examine the goods at the point of delivery, check all items against the delivery notes or original order and then sign, whether this is manually or electronically, only for those items present. The officer must then ensure that the goods are stored in a secure area.
- 6.4 Signed delivery notes or goods received notes should be forwarded to the appropriate authorising officer to enable the proper certification of purchase orders when the invoice is subsequently received.
- 6.5 When food orders are delivered to The View, the delivery note is also the invoice. This is checked against the order and signed and dated by the Head Chef as confirmation that this can be paid.

7. Certification of Purchase Orders

- 7.1 The duty of certifying purchase orders and therefore authorising expenditure will normally be undertaken by the authorised officer who originally raised the purchase order. As such, it is important that this duty is, as far as practicable, separated from the duty of receiving and checking the goods and services as per Section 6.
- 7.2 Wherever possible, certification of purchase orders should be made by reference to the signed delivery note, or other proof that the works, goods or services have been received, delivered in the correct quantity and to an acceptable quality and standard. It is acknowledged that in a minority of cases, this proof may be based on the knowledge of the certifying officer, rather than physical verification.
- 7.3 Purchase orders should be part certified if only part of the works, goods or services have been received or if the Council has only been part invoiced for the goods or services.
- 7.4 Certification of a purchase order by an authorised officer, provides the confirmation from that officer that the goods or services have been received as per the original order and to an acceptable standard and quality and that responsibility is taken for the subsequent expenditure.
- 7.5 There should be no instances where an officer would need to be the only officer involved in all three stages of the ordering process as detailed in Sections 5, 6 & 7 above. If circumstances are such, then it should be ensured that another senior officer e.g. the Town Clerk or RFO is the final certifying officer when the invoice is authorised for payment.

8. Invoice Processing and Authorisation

- 8.1 The process for receiving, checking and processing for payment all invoices received from suppliers, service providers and contractors and accounting for the subsequent expenditure is split between the Finance Department and the authorised officer within the relevant department.
- 8.2 Invoices are initially received by the Administration Section, Facilities and Projects Department, Seaford Head Golf Club and The View and are then forwarded to the Finance Department.
- 8.3 The Finance Assistant will first separate invoices between those for which a purchase order has been raised and those which relate to direct debit payments. The procedures in respect of direct debits are set out in Section 11 of this Policy.
- 8.4 Invoices for which a purchase order has already been raised are then matched with the purchase order and forwarded to the relevant authorised officer with a copy of the purchase order and an authorisation slip attached.
- 8.5 The authorised officer should first check back to the purchase order and delivery note. If the cost of the invoice varies from that of the purchase order, the authorising officer will either investigate and put the invoice on hold or amend and counter sign the purchase order if the variation is correct. The authorisation slip on the invoice should then be completed. This records the purchase order number, whether the goods or services were received and is signed by the officer certifying the purchase order.
- 8.6 If the Purchase Order has been raised and receipted by the same Officer, then the authorisation of the invoice for payment should be undertaken by another authorised officer e.g. the Town Clerk or the RFO.
- 8.7 Once the authorisation slip has been completed and duly signed certifying the purchase order and invoice, the invoice should then be returned to the Finance Assistant for processing.
- 8.8 Any invoices in dispute should be notified to the Finance Department and held back by the relevant authorising officer.

9. Payment of Invoices and Accounting for Expenditure

- 9.1 The process of payment of invoices and the subsequent accounting for the expenditure for all creditors is the responsibility of the Finance Section and is therefore separated completely from the purchase order process.
- 9.2 Once the invoices have been received back from the authorising officers, the Finance Assistant will undertake a number of final checks on the invoices including checking of cost, arithmetical accuracy, coding of the expenditure and

the calculation of any VAT. The Finance Manager/RFO will then sign as being ready for payment.

- 9.3 The Finance Assistant will process the invoices on the RBS Omega Accounts System.
- 9.3 The invoices will then be filed in an 'invoices awaiting payment' file and will be paid in the next weekly payment run ~~in and~~ in accordance with the relevant payment terms for each supplier.
- 9.4 Payments to creditors are made by BAC's transfer, ~~which~~ the Finance Department actively encourages ~~suppliers to accept this~~ rather than payment by cheque as this method is quicker and cheaper. Cheque payments are only made however if the supplier so requests.
- 9.5 All payment runs, and suppliers accounts are reconciled on a monthly basis and all expenditure is also checked and verified independently to supplier statements and via the cash book and bank reconciliations. Internal Audit checks are also undertaken regularly on the purchase order system and creditors payments.

10. BAC's and Cheque Payment Authorisation

- 10.1 The Finance Assistant will process all invoices on the RBS Omega Accounts System.
- 10.2 Each week, prior to the creditors payment run, the Finance Assistant will provide the Finance Manager with a copy of the 'Proposed Payment of Invoices' list produced from the RBS Omega Accounts System. Copies of all source documents such as supplier invoices and other similar requests making up the payment run will be attached.
- 10.3 The Finance Manager is responsible for undertaking a final check of the invoices due for payment, including querying any invoices or payments which look unusual.
- 10.4 The 'Proposed Payment of Invoices' list including all source documents will be presented to the Town Clerk/RFO and two Councillors for approval. Each will check and sign the Authorisation Sheet attached to the report. In the Town Clerk ~~or 's absence,~~ the RFO's ~~absence, or the~~ Finance Manager will sign.
- 10.5 The Finance Assistant will process the approved payments from the Council's Co-operative Bank Account by using the Financial Director (FD) Online banking system and entering them as payment requests.
- 10.6 The RFO or the Finance Manager will then make a final check that the payment requests have been entered correctly and continue to approve. Following this

approval, the suppliers will be paid by immediate payment (or by 'future dated payment' if necessary).

10.7 The Approved Authorised Users with access to the online bank account, Financial Director (FD) Online are as follows:

- Responsible Finance Officer
- Finance Manager
- Finance Assistant

10.8 In the interest of security, it should be noted that whilst the Finance Assistant has access to the Council's online banking system, ~~his~~their function only allows the creation of payments and ~~is~~they are physically unable to authorise any payments. Whilst the RFO and Finance Manager can create and authorise payments, their function only allows the authorisation of a payment created by a separate user. No single user can create and authorise any payment and there will always be the need for at least two users to complete a payment transaction

10.9 A token is required each time the online banking system is accessed. Each user has their own token with their own unique log on and passcode. These are held by ~~each individual~~ in a secure place.

10.10 Any changes to the operators must be approved by the Town Clerk or RFO.

10.11 Where ~~a small number of~~ payments are required by cheque, an Authorisation Sheet is attached to the source documentation such as an invoice or similar along with a hand-written cheque from the current cheque book.

10.12 This is presented to the Town Clerk/RFO and two Councillors who are current signatories in accordance with the council's bank mandate for signature. The cheque will be signed by the two councillors who will also initial the cheque ~~stubb~~.

10.13 In the interest of security, the cheque books are kept with the Finance Manager in a locked drawer.

10.14 All payments made by the Council will be made available to the internal auditor for validation during internal audits.

11. Direct Debit Payments

11.1 Regular payment invoices relate to those payments which are received on a regular basis throughout the year e.g. monthly, quarterly, annually and for which a 'purchase order' is not therefore raised. In most of these cases the payment to suppliers will be set up on a direct debit from the Council's current account, in line with supplier requirements or to avoid paper billing charges. Examples of direct debit payments include gas, electricity and water bills, business rates, rental charges, service agreements, telephone bills, payroll and pension costs, banking charges, loan repayments and subscriptions.

- 11.4 In order to set up a new direct debit with a supplier, a direct debit mandate will need to be signed by two councillors who are signatories in accordance with the Council's bank mandate and the instructions reported to the Finance and General Purposes Committee.
- 11.3 As set out in Section 8 of the policy, direct debit invoices are separately identified by the Finance Section and checked and authorised in a slightly different way.
- 11.4 The invoices will be forwarded to the relevant authorised officer with [a](#) Authorisation Slip attached.
- 11.5 The invoice should be checked, the authorisation slip be completed and returned to the Finance Assistant for processing.
- 11.6 Any invoices in dispute should be notified to the Finance Department and held back by the relevant authorising officer.
- 11.7 The Finance Assistant will undertake [a number of](#) final checks on the invoices including checking of cost, arithmetical accuracy, coding of the expenditure and the calculation of any VAT. The Finance Manager will then sign as payment being verified.
- 11.8 The Finance Assistant will process the invoices on the RBS Omega Accounts system.
- 11.9 Direct debit invoices will be filed on the direct debit file and reconciled to the bank account when the payment is taken, via the cash book and bank reconciliation.
- 11.10 A monthly list of direct debits with the invoices attached will be presented to the Town Clerk/[RFO](#) and two councillors for verification.
- 11.11 As per the Financial Regulation 6.4, the approval of the use of direct debit shall be renewed by resolution of the Council at least every two years.

12. Use of Council Debit Cards

- 12.1 On occasions, Department Managers may need to purchase goods or services of an urgent nature or for which a purchase order [followed by an invoice](#) will not be accepted, or for which there will be a significant saving with an online purchase.
- 12.2 In view of the above, Seaford Town Council may authorise the issue of debit cards to managers for business use.

- 12.3 The issue of a Council debit card to a manager must be authorised by the Finance and General Purposes Committee and be issued to a named employee for their use only, no other individual may use the debit card.
- 12.4 The financial limit of each issued debit card shall not exceed £1,000. Upon being issued a debit card, the manager shall be advised of their individual limit.
- 12.5 Each manager issued with a debit card is solely responsible for its safe keeping and usage and for ensuring that the card is not used by others. In particular, PIN numbers will only be issued to the cardholder and must be kept confidential, as must the (CSC/CVN) number.
- 12.6 Lost or stolen cards must be reported to the issuing bank immediately upon discovery that the card is missing via the Finance Manager or in their absence directly by the named cardholder themselves. The RFO must also be informed.
- 12.7 In the event of the named cardholder's termination of employment, the debit card must be returned to the Finance Manager for the card to be destroyed. The issuing bank will be advised to cancel the debit card to prevent any unauthorised usage.
- 12.8 Cash withdrawals are only permitted when being made to top-up of petty cash and shall not be used for any other purpose. Cash withdrawals cannot exceed the financial limit of the petty cash float itself and must be authorised by the Finance Manager or RFO. When making a cash withdrawal to top-up the Petty Cash accounts, the cash withdrawal must be reconciled with the monthly Petty Cash statement.
- 12.9 A debit card issued to an employee shall be used for business purposes only and in conjunction with the employee's job role. It shall not be used for any non-business transactions nor for any personal purchases.
- 12.10 Every debit card transaction must be entered by the cardholder on to their Debit Card Monthly Transaction spreadsheet. Receipts for all purchases must be submitted with the spreadsheet to the Finance Department on the 1st working day of each month. The spreadsheet and accompanying receipts are checked by the Finance Manager and are subsequently reviewed by the Town Clerk and two councillors.
- 12.11 The transaction receipts shall be reconciled monthly with the bank statements. In the event of any discrepancy, the RFO and Chair of the Finance & General Purposes Committee must be notified, and an investigation initiated.
- 12.10 The cardholder is responsible for obtaining and submitting receipts for all transactions. The cardholder may become liable for any payments that cannot be supported by a valid receipt.
- 12.11 If the cardholder misuses the debit card or fraudulently uses the card, this will result in disciplinary action being taken against them.

12.12 Wherever possible if a debit card is used to top up petty cash this should be done at the Post Office, where the exact amount required can be withdrawn, not at ATM machine.

13. Accounting for Petty Cash

13.1 Petty Cash Floats allow responsible officers to purchase small sundry or one-off items that may be required immediately to meet operational needs, without the need to raise a purchase order.

13.2 Petty Cash Floats are currently issued to the following departments:

- Council Offices £250
- The View £250

13.3 The following general rules apply to the use of Petty Cash Floats:

- (a) There is a Petty Cash Float limit of £250
- (b) Receipts must be retained for payments made from petty cash to substantiate the payment. VAT receipts should be requested for all purchases to which VAT applies.
- (c) Any income (cash) received by the department must not be paid into the Petty Cash Float but must be separately banked.
- (d) A Petty Cash Voucher should be completed in order to make a claim for reimbursement of payments made from Petty Cash Floats.
- (e) Petty Cash Vouchers and accompanying receipts are passed to the Finance Manager for approval and entered onto the relevant Cash Book on the RBS Omega Accounts System.
- (f) Payments to reimburse Petty Cash Floats will be made by the Finance Manager by making a debit card cash withdrawal via the Post Office only.



Seaford Town Council

Report 151/19 v2

(as originally presented for 26th March 2020 Council meeting that was cancelled –
note revised recommendation)

Agenda Item No:	10
Committee:	Finance & General Purposes
Date:	9th July 2020
Title:	Mayor's Portfolio Policy Review
By:	Isabelle Mouland, Assistant Town Clerk
Purpose of Report:	To present the revised Mayor's Portfolio for recommendation to Council to adopt.

Recommendations

You are recommended:

- 1. To consider the motion received to include in the Mayor's Portfolio that "to be eligible to stand for election of Mayor, the member of the Council is required to have at least one year's experience of being a Council member, except for in the unusual event that at election all 20 members of the Council are new."**
 - 2. To recommend that Full Council adopt the revised Mayor's Portfolio as presented.**
-

1. Information

- 1.1** The Council's Mayor's Portfolio Policy has been reviewed as per the Policy Schedule and a revised version, with amendments tracked, is now included with this report at [Appendix A](#) for consideration by the Council.
- 1.2** In accordance with Section 9 of the Town Council's Standing Orders, a written motion has been received by the Proper Officer in regard to the Mayor's Portfolio.
 - 1.2.1** The motion, proposed by Councillor L Boorman and seconded by Councillor Webb is:

"To include the following in the Mayor's Portfolio:

To be eligible to stand for election of Mayor, the member of the Council is required to have at least one year's experience of being a Council member, except for in the unusual event that at election all 20 members of the Council are new.

The understanding of the role of a member, the policies and procedures in place and the protocols of Full Council should be understood by all members before becoming Mayor as this role also has a huge undertaking to understand. This will ensure that the Mayor would be able to carry out the role effectively without having to learn every aspect of a member's role also."

1.2.2 Appendix A has included this motion for members consideration.

1.3 It is recommended that the Mayor's Portfolio Policy be recommended for Full Council to adopt, being reviewed in 2023.

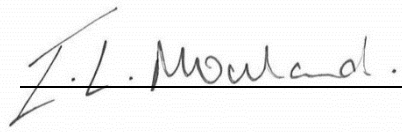
2. Financial Appraisal

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

3. Contact Officer

The Contact Officer for this report is Isabelle Mouland, Assistant Town Clerk.

Assistant Town Clerk





Seaford Town Council

Mayor's Portfolio

Adopted: July 2020

Review: March ~~2020~~ 2023

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1. Introduction

The aim of this Portfolio is to give to the incoming Mayor and Deputy Mayor an outline of the role and set out expectations.

The contents present several aspects of the Mayoral year, for example, general notes on the Mayor's role, fundraising and annual events. There are notes on etiquette and the financial arrangements, including available staff resources to assist with Mayoral engagements.

Whilst the Portfolio is not comprehensive on all matters, it will hopefully prove to be a useful source of general information during the Mayor's year of Office. The Portfolio will be subject to periodic updating.

2. The Mayor's Role

As a Town Council, Seaford Town Council's Chair is entitled to the title of Mayor of Seaford.

The Mayor is the public face and Chair of the Council and as such is the First Citizen of the Town of Seaford. The Mayor is the ambassador of the Town and can help in the promotion of the Council's objectives in the local community. In turn the people of the Town will have the highest regard for their Mayor, and they will expect the Mayor to carry out a full range of duties on their behalf and throughout the Town.

This is a *non-political* role and the Mayor has no more power than any other Councillor except that of a casting vote and has no power to make decisions without a resolution of the Council.

The Mayor and, in his/her absence, the Deputy Mayor will have the following responsibilities:

- To Chair Council Meetings, ensuring that effective and lawful decisions are taken and, with the assistance of Officers, guide activities by managing the meetings of the Council giving all Councillors the opportunity to speak.
- Use a casting vote in the event of a tied vote.
- To attend internal meetings with Council representatives & Officers such as [the Committee Chairs Management Group \(CCMG\)](#).
- To monitor the Town Clerk's performance by signing timesheets and conducting appraisals with the Chair of Personnel and professional support.
- To focus his/her activities on the communities of the Town and, by focusing on the Council's priorities, strengthen its links between those communities and the Council.
- To promote the Town at official functions, and at such functions represent views of the Council and not personal views.
- If necessary, call an extraordinary meeting of the Council subject to provisions in the Council's Standing Orders.
- Attend and represent the Council at Seaford Town Council events.
- To lead on fundraising activities for the Mayor's chosen charity/charities.

The Mayor and Deputy will undertake chairmanship as soon as elected [into](#) office. It should be noted that if the Mayor/Deputy Mayor were to attend ~~a~~ any Committee of the Council, they do so in an ex-officio capacity or where they are appointed to a Committee, they are appointed as a Councillor not as Mayor/Deputy Mayor.

The Mayor/Deputy Mayor will have no automatic right to attend a meeting of a non-Standing Committee; that being the Disciplinary/Grievance Sub-Committee or Appeals Committee, unless they are appointed as a member of that Committee (again the appointment would be as a Councillor not as Mayor/Deputy Mayor).

3. Election of Mayor

Sections 15 & 34 of Local Government Act 1972 require local Councils to elect a Mayor (from members of the Council) as the first business to be transacted at the Annual Council meeting. To be eligible to stand for election of Mayor, the member of the Council is required to have at least one year's experience of being a Council member, except for in the unusual event that at election all 20 members of the Council are new. The person presiding at the Annual Council meeting must give a casting vote in the event of any equality of votes for the election of the new Mayor.

In addition to the Declaration of Acceptance to Office as a Councillor of Seaford Town Council, at the meeting at which the Mayor is elected he/she must sign a Declaration of Acceptance to the Office of Mayor of Seaford, and sign for care of the Mayoral Chains-

The term of office will be limited to 1 year only, subject to approval by Full Council. However, a Mayor can choose to re-stand as the Mayor the following Municipal Year if they so wish.

Unless he/she has resigned or been disqualified, the outgoing Mayor continues in the post until his/her successor has been chosen and made a valid declaration of office.

The outgoing Mayor will, if present, preside at the meeting to elect his/her successor. If the outgoing Mayor is not present, the Deputy Mayor shall preside at the meeting to elect the successor. If neither the outgoing Mayor or Deputy Mayor are present, the members present shall elect another member of the Council to preside.

After the new Mayor has been elected, an official photograph will be taken and framed for the Council Chamber.

The Mayor may appoint support such as a Mayor's Consort to accompany and assist at engagements. The Mayor may also wish to appoint a Chaplain or other religious support, to support civic events such as the Mayor's Civic Service and Carol Service as appropriate. They may also attend five minutes before Full Council meetings, and this could to allow for prayers/reflection before the meeting opens. ~~five minutes before Full Council meetings.~~

4. Deputy Mayor

The Deputy Mayor will also be elected at the Annual Council meeting. This position is only activated when the Mayor is unavailable, the ~~D~~deputy is not invited in his/her own right to attend functions it would be the Mayor's decision whether the engagement should be offered to the Deputy Mayor.

Invitations to engagements should not be sent to (or solicited by) the Deputy Mayor. The Deputy Mayor should not attend functions in his/her own right but only when deputising for the Mayor.

All invitations should be sent for consideration to the Mayor as First Citizen (via the Mayor's Secretary) and, if the Mayor cannot attend, it may be appropriate to "pass down" the invitation. However, this should be by no means automatic or desirable.

On the rare occasions when the Deputy Mayor is invited to a function in his/her own right there should be a clear procedure whereby the invitation is shown informally to the Mayor for agreement, in order that there is no misunderstanding.

The Deputy Mayor does not wear his/her chain of office when the Mayor is attending the same function.

5. Written & Verbal Protocol

The full title of the Mayor is: The Mayor of Seaford.

Addressed as: Dear Mr. Mayor or Dear Madam Mayor

6. Chain of Office

The Chain of Office should only be worn when the Mayor is undertaking official duties in his/her capacity as Mayor.

The Chain of Office may be worn where an official invitation has been received for events within the Town where the Mayor and Town Council Office considers that those present would consider it appropriate to mark the occasion.

When attending an event within another Mayor's boundary, that Mayor's permission must be given for the wearing of the Chain and worn when invited to do so. If this permission is not forthcoming, the Chain of Office cannot be worn, nor badge of office.

The Mayor is responsible for the Chain during his/her term of Office. It is insured by the Town Council, but the Mayor must ensure that it is kept safely and securely in a protective case so that it does not get damaged and should only be worn for official duties organised by the Civic Officer. It must not be left unattended in a public place (including in a vehicle) and must be kept in the Mayor's possession.

Outgoing Mayors will be presented with a 'Past Mayors Badge' a replica link from the chain, on completion of a full term of office, unless they are re-elected as Mayor or have previously received a past Mayor Medal.

The Deputy Mayor will wear his/her Chain of Office whilst deputising for the Mayor.

7. Dress Code

The Mayor and Deputy Mayor should look smart and well-groomed and appropriately dressed at all engagements.

8. Political Activities

The Mayor's role is apolitical; political points should not be made. The Mayor should not attend any political gatherings in his/her capacity as Mayor and no reference to politics should be made during conversation or during a speech.

The Mayor is not permitted to canvass, leaflet or conduct electioneering during their entire term of office.

9. Promotion of the Council

The office of Mayor is a valuable avenue through which to improve ties with the local community and the Mayor has a key role in acting as ambassador, promoting the Town to the wider community.

This may take a number of forms, including attending events arranged by other organisations as the Council's official representative; leading in the organisation of and hosting events that fundraise, recognise achievement and/or service by members of the community or to help in achieving a closer relationship or understanding with organisations in the Town.

It is expected that the Mayor will lead in the organisation of fundraising events such as the Mayor's Quiz and the Mayor's Garden Trail. The Mayor's Secretary will assist in such events by issuing press releases and promotion, however it should be noted that this is a shared part-time staff resource which is limited.

10. Managing External Engagements

The Mayor's Secretary is responsible for the Mayor's diary. When the Mayor is elected in May, there will be a meeting arranged to discuss preferred communication about appointments.

~~It is best for a~~ All invitations ~~to~~ must come through the Mayor's Secretary; this ensures that the diary can be kept up to date. The Mayor should notify the Mayor's Secretary of any invitations received, ~~and/or respond to so the Mayor's Secretary can respond~~ directly. If the Mayor is able to attend an engagement, there is a specific Mayoral Engagements Form which will be used sent to the organiser of the event; this helps to collect all information needed for the Mayor's attendance.

It should be noted that the Mayor's Secretary position is part-time. ~~spread over 3 days and that the Mayoral support element of the role is at most 25% of this time with peaks when civic events approach.~~

11. Website / Social Media

The Mayor's Secretary will update the Mayor's section of the website.

The Mayor will be encouraged to manage post on their Mayoral Facebook page (linked to the Seaford Town Council page). Posting should be non-political. Posts should highlight the Mayoral Engagements hosted and attended, and the Mayoral Charity/Charities. The Mayor's page – as with all Seaford Town Council pages, will be from time to time monitored by officers to ensure posts and comments are appropriate.

12. Mayor's Allowance

Section 15(5) of LGA 1972 enables a Mayor to be paid-granted an allowance to meet the expenses of his/her office. Which is set by the Council when adoption the Council budget

The Council recognises the need for a Mayor's allowance to deal with the expectations of the office in connection with printing, travel and refreshments. The Mayor has a budget which is set by the Council annually in January. Such expenditure is recorded by the Mayor's Secretary and payments managed by the Finance Manager. It is important that the purpose to which the allowance is put can withstand public scrutiny.

On occasion, the Mayor may be invited to out of town engagements, it is expected that ~~if the Mayor's own funds are depleted the Mayor would use their own~~ personal funds to attend. ~~Out of town events should not be attended at the expense of Seaford Civic events. Invites to events within Seaford will usually have priority over out of town events.~~

13. Gifts

When the Mayor attends an event to which he/she has been invited he/she may be presented with a token of appreciation – often in the form of a bouquet of flowers. It is important to remember that, under the Code of Conduct, any such gifts over a value of £25 must be reported to the Town Council Office in writing, within 28 days of receipt.

The Mayor/Deputy Mayor should familiarise themselves with the Council's Gifts & Hospitality Policy.

There may be occasions when the Mayor will need to present a civic gift. Any such gifts will be paid for out of the Mayor's Budget.

14. Mayor's Charities

If the Mayor decides they wish to support a charity~~(ies)~~ and/or local projects during their term of office they should ensure that the charity is non-political and non-discriminatory and should benefit residents of the Town. Monies must not be donated to profit making businesses established for that purpose. All monies raised or donated will be banked at Seaford Town Council and coded to the Mayor's Charity~~(ies)~~ being presented to the charity~~(ies)~~ at the end of the Municipal Year at the Town Forum.

See guidance notes in the appendix regarding charity pot collections.

15. Mayor's Awards

Each year the Mayor and Young Mayor will be asked to give thought to the civic awards; whether they will assign categories, how many they will award and the process for nominations. A budget is agreed by the Council annually for both sets of awards.

The Mayor and Young Mayor may opt to choose their own recipients or open up the award scheme for nominations from the public. Council Officers will give guidance and support with either approach. Please also check the Awards Policy.

Nominations for awardees must however reflect the Council's ~~e~~Code of ~~C~~onduct and practices; awardees based solely on political or religious roles, for example, will therefore not be allowed unless a benefit to the community also outside of their 'group' can be evidenced.

Nominations for Young Mayor's Awards will either be a young person under the age of 21 or have made a significant contribution to the youth service provision within the town.

The civic awards will be presented at the Annual Town Forum; usually held in ~~late~~ May each year.

16. Mayor's Christmas Card

The Mayor's Secretary will liaise with the Mayor in the productions and distribution of the Mayor's Christmas card. This is sent to the selected individuals on the civic list and others as agreed by the Mayor.

17. Conduct

The Mayor, when performing official duties, is the visible presence of the Council. It is important that while being seen as warm and friendly, the office of Mayor is upheld with dignity, avoiding demeaning the role or acting in a way that could be criticised.

In the first instance, any misconduct by the Mayor or Deputy should be reported to the Monitoring Officer at Lewes District Council who is responsible for Councillor conduct.

18. Expected events

Civic Service

It is usual procedure for the Mayor to have a Civic Service around the start of their Mayoral year. This service is usually held at a local ~~venue~~church of the Mayor's choice. If a Mayor's Chaplain has been appointed they will liaise with the Mayor regarding the service arrangements.

Note: As this is technically a religious event, a Mayor of non-Christian faith or that follows no religion may not wish to arrange this service. If this is the case an alternative event can be arranged as an opportunity for the public to meet their new Mayor. Options will be discussed with the Mayor.

Sussex Day

Sussex Day is celebrated officially on 16th June annually. The Projects and Facilities ~~team-department~~ arrange a small ceremony to commemorate the day which is held on the Saturday closest to the 16th June unless it's required to be moved due to exceptional reasons.

The ceremony is held at the Martello Tower on the seafront. It is led by the Town Crier and the Mayor.

Councillors and members of the public are invited to witness the raising of the flag at 12 noon by the Mayor and hear the proclamation given by the Town Crier. They will then sing along to a rendition of "Sussex by the Sea" if they wish to take part. ~~Local Sussex craft stalls and entertainment are all provided at the event which takes place between 11am and 2pm.~~

Mayor's Garden Trail

~~The Mayor's Garden Trail is held annually and is organised by local resident Geoff Stonebanks of Driftwood, Bishopstone. Proceeds from the event go to the Mayor's charity fund. It's usually held sometime between May and June.~~

Armed Forces Day

Armed Forces Day is an event held on a Saturday in late June annually. It's arranged by Seaford Town Council and other organisations such as the Royal British Legion and the Royal Society of St George. It's mainly handled by the ~~Projects and~~ Facilities ~~de~~partment.

The Mayor will be required to attend meetings prior to the event to stay current with the preparation details, they will be notified of the meeting dates and times by the ~~Projects and~~ Facilities department.

On the actual day of the event the Mayor will be required to open the event and give a speech. They will also be invited to inspect the parade; they should be made aware of this in the meetings so they should be prepared. It's also generally good practice for them to stay around for the majority of the day if possible, as it's one of ~~STC~~ Seaford Town Council's main events for the year.

Remembrance Sunday

This is an event that is organised by ~~the Royal British Legion~~ Seaford Town Council's Facilities Team and is held on the Sunday nearest the 11th November at the War Memorial and St Leonard's Church. The Mayor and Young Mayor lay a wreath at the War Memorial. The Mayor's Secretary orders these from the appointed person at the Royal British Legion.

Blessing of the Christmas Tree

This is an optional event that some of the Mayors like to arrange. This normally takes place the Friday before Christmas Magic. It is a short ceremony usually conducted by the Mayor's Chaplain if appointed or Vicar of St Leonards Church. The Mayor and guests attend.

Seaford Christmas Magic

The Facilities team holds regular meetings throughout the year in preparation for Christmas Magic. They will invite the Mayor and Mayor's Secretary along once needed to discuss the Mayor's involvement, such as:

- Opening the Event
- Window Display judging in conjunction with the Seaford Chamber of Commerce

- Switching on the Christmas Lights

The Mayor may also look at ways in which they can fundraise on the day, such as guided walks in the town.

Mayor's Carol Service

A Mayor's Carol Service can be arranged in early December. It is an optional short religious service; ~~and therefore optional~~. A retiring collection is usually donated to the Mayor's Charity/Charities. Local dignitaries such as the Lord Lieutenant of East Sussex and High Sheriff for Sussex can be invited, and refreshments are usually provided after the service.

An alternative civic event could be arranged to raise funds for the Mayor's Charity/Charities in lieu of a religious service.

Town Forum & Mayor's Awards

This is a meeting of the residents of the town of Seaford ~~at the end of~~ in May and *not* a Council meeting. Councillors attend the meeting as the public and the meeting should provide the opportunity for local organisations who have received Council grants to report directly to the people of Seaford. There is an opportunity for questions to discuss matters affecting the town.

This is where the Mayor would present any Civic Awards as mentioned previously in section 15.

19. Young and Deputy Young Mayor

The Young Mayor is a position held for one Municipal year (May to April) with the aim of representing the views of young people in Seaford, to Seaford Town Council.

The Young Mayor will be supported by a Deputy Young Mayor, who is elected annually in February at Seaford Head School, prior to the Annual Meeting of the Council in May, during which the previous Deputy is sworn in as Young Mayor for the forthcoming year. The Mayor's Secretary and Seaford Head School are responsible for publicising and carrying out these elections.

The Young Mayor, and Deputy, will be invited to take part in the Civic events and occasions, some alongside the Mayor of Seaford and others representing the Mayor. The Young Mayor will be invited to give talks or speeches where possible, to help build a relationship with the people of Seaford and increase their profile.

~~After election~~ At the beginning of the Municipal year the new Young Mayor, ~~the~~ Town Clerk, Mayor's Secretary and Mayor of Seaford will meet with the Young Mayor and new Deputy to discuss plans for the year ahead.

More information can be obtained from the Council's Young Mayor Handbook via the Council Office.

Mayor's Portfolio Appendix 1
Seaford Town Council Collection Pot Guidelines
(based on information from the Fundraising Regulator)

Collecting Money or other property

At the beginning of the Mayor's Municipal Year, the Mayor may choose to nominate a charity or charities. Once the charity has been informed that they have been nominated, the Mayor needs to ask for a Certificate (letter) of Authority giving the Mayor permission to collect on their behalf.

Charity Pots – The labelling needs to have the charity's:

- Logos (permission must be sought to use any images or logos from the people or organisation who holds the rights),
- Name,
- Charity number, and
- Address where 'Registered in England'.

If, there are two charities it needs to be clear how the funds are going to be split, e.g. 50/50.

Pots left in commercial properties –

Each pot is numbered underneath. A spreadsheet record is kept of each pot including

- The date left at the premises,
- Who it was left with i.e. the manager,
- The date it was collected back in, and by whom
- Total amount collected

Ideally, they should be chained and The Council hold the key to the lock. If not possible it should be tied to something secure.

The Mayor needs a letter of authority to collect the pots (and should wear their STC name badge when collecting).

General notes re cash collected

- Unsecured cash must not be left unattended i.e. pots must be secured.
- Charity pots must be brought into the Finance Office at Seaford Town Council to be counted by a Finance Officer.
- It must be stored in a secure place if not banked immediately

- The full amount must be given to the charity(s) or split in the way advertised if more than one charity. No deductions from the cash that you receive must be taken.
- The money will be paid into the Seaford Town Council account and coded to 'The Mayor's Charity Funds' for distribution at the end of the municipal year.

Events organised by others to raise money for the Mayor's Charities (e.g. Mad Fundraising March)

In any advertising by a 3rd party, it must state they are raising funds in support of the Mayor's Charities and the municipal year' e.g. 'In support of the Mayor's Charities 2020/2021'

Other STC Events

Charity Pots are also used at Veteran's and Armed Forces Day and Christmas Magic events.

Veterans and Armed Forces Day (AFD)— The Royal Society of St George (RSSG) /The British Legion members on the committee borrow the pots to collect on the day for the chosen Armed Forces Charity. The Projects & Facilities team label them up accordingly.

The same procedure would apply regarding allocation and collection whether they are left in shops prior to the event or allocated to a person collecting on the day.

The Pots are collected and brought in by the volunteers and funds banked by Seaford Town Council then sent to RSSG who present a cheque to their charity at a formal dinner in September

Christmas Magic as above, but funds are collected to go towards paying for the event.

Reference:

<https://www.fundraisingregulator.org.uk/code/specific-fundraising-methods/collecting-money-or-other-property>

For advice on running a raffle/tombola or sweepstake

See the Gambling Commission – Running a Lottery

www.gamblingcommission.gov.uk

Mayor's Portfolio Appendix 2

The Seaford Town Mayor and the Seaford Mace: Protocol

The Mace represents the Civic Authority delegated to the Mayor as Chair of the Town Council. This responsibility is delegated to the Deputy Mayor in the Mayor's unavoidable absence.

The Seaford Mace was presented in the reign of Elizabeth I, whose Arms it bears on the coronet c.1580. It is silver but pre-dates hallmarking and is approximately 15.5" long.

- The Mace is by custom carried before the Mayor by the Serjeant at Mace at official functions. Such functions may include, Announcement of Royal Accessions, visits by the Lord Lieutenant or High Sheriff, at Mayor-making, Civic Services, other civic functions, church or military Ceremonies, Annual Council Meeting, Town Forum, and Ceremonies involving groups of Mayors and other civic dignitaries.
- The Mace is by custom, laid before the Mayor for regular and extraordinary meetings of the Full Council: on its cradle, with the coronet facing to the right of the Mayor (when facing the room).
- Meetings of the Full Council may take place without the Mace in an emergency, in alternative premises, or *in extremis*.
- The Mace may be exhibited in Council premises; or in schools, colleges and other public premises for educational purposes.
- When rested in a Church, the Coronet should face the altar / Cross / platform; OR be vertical, coronet uppermost.
- When the Mace is carried before the Mayor, it should be held by a gloved hand, upright or on the right shoulder coronet uppermost of the Serjeant at Mace or a Council Officer (NOT a Town Councillor). In the presence of the Sovereign the position is reversed (coronet downwards) as the authority then rests in the person of the Sovereign and not in the Mace.
- In the event of announcements / ceremonies following the death of persons within the 'National and Local Mourning Procedure' the top (coronet) of the Mace should be draped in a black cloth or have a black ribbon affixed.

The Mace may NOT be used for purposes of commercial advertising, entertainment or party-political advantage.

Care of the Mace: should include secure storage (especially if exhibited), sufficient insurance, cleaning with warm soapy water and not polishes, and handling / carriage with soft cloth or gloved hands.

If the Mace falls into disuse through changes in custom and practice the representatives of the Sovereign should be consulted about its removal to a suitable alternative use.

Serjeant at Mace 16/3/2020