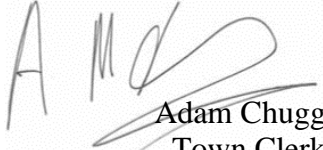




## Seaford Town Council

### To the Members of the Full Council

A Meeting of the **Full Council** will be held electronically via Zoom\* on **Thursday 18<sup>th</sup> March 2021** at **7.00pm**, which you are summoned to attend.

  
Adam Chugg  
Town Clerk  
5<sup>th</sup> March 2021

**\*see overleaf for important information to join virtual meeting and accessing password**

**PLEASE NOTE THAT THIS MEETING WILL BE VIDEO RECORDED**

### AGENDA

*(Please note that prior to the meeting beginning there will be a short reflection by the Mayor's Chaplain, Andy Machin, Minister of Seaford Baptist Church. This will commence at 6.55pm ahead of the meeting opening at 7pm but is not a part of the Council meeting itself. If you do not wish to be present for the reflection, please either join the meeting and mute/step away from your device during the reflection or inform the Host Officer who will be able to place you in the virtual waiting room and have you re-enter for the meeting starting.)*

#### 1. Apologies for Absence

To consider apologies for absence.

#### 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 relevant legislation and Seaford Town Council Policy.

#### 4. Minutes

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

<b>4.1</b>	<b>Community Services</b>	4 <sup>th</sup> February 2021 - virtual	<a href="https://www.seafordtowncouncil.gov.uk/wp-content/uploads/2020/01/04.02.21-Community-Services-Minutes-DRAFT.pdf">https://www.seafordtowncouncil.gov.uk/wp-content/uploads/2020/01/04.02.21-Community-Services-Minutes-DRAFT.pdf</a>
<b>4.2</b>	<b>Full Council</b>	28 <sup>th</sup> January 2021 - virtual	<a href="https://www.seafordtowncouncil.gov.uk/wp-content/uploads/2020/01/28.01.20-Council-Meeting-Minutes-DRAFT-1.pdf">https://www.seafordtowncouncil.gov.uk/wp-content/uploads/2020/01/28.01.20-Council-Meeting-Minutes-DRAFT-1.pdf</a>
<b>4.3</b>	<b>Golf &amp; The View</b>	9 <sup>th</sup> March 2021 - virtual	(minutes to follow after meeting on 9 <sup>th</sup> March 2021 – will be available on

			<a href="https://www.seafordtowncouncil.gov.uk/meeting-year/may-2020-may-2021/">https://www.seafordtowncouncil.gov.uk/meeting-year/may-2020-may-2021/</a> )
<b>4.4</b>	<b>Personnel</b>	25 <sup>th</sup> February 2021 - virtual	<a href="https://www.seafordtowncouncil.gov.uk/wp-content/uploads/2020/01/25.02.21-Personnel-Meeting-Minutes-DRAFT.pdf">https://www.seafordtowncouncil.gov.uk/wp-content/uploads/2020/01/25.02.21-Personnel-Meeting-Minutes-DRAFT.pdf</a>
	N.B. There is one recommendation to Full Council within the draft minutes, as set out below:		
	PE26	It was RESOLVED to RECOMMEND that Full Council approves increasing the Executive Support Officer’s contractual hours of work to 30 hours per week from 1 <sup>st</sup> April 2021.	
<b>4.5</b>	<b>Planning &amp; Highways</b>	21 <sup>st</sup> January 2021 - virtual	<a href="https://www.seafordtowncouncil.gov.uk/wp-content/uploads/2020/01/21.01.21-Planning-Highways-Minutes-DRAFT.pdf">https://www.seafordtowncouncil.gov.uk/wp-content/uploads/2020/01/21.01.21-Planning-Highways-Minutes-DRAFT.pdf</a>
<b>4.6</b>	<b>Planning &amp; Highways</b>	11 <sup>th</sup> February 2021 - virtual	<a href="https://www.seafordtowncouncil.gov.uk/wp-content/uploads/2020/01/11.02.21-Planning-Highways-Minutes-DRAFT.pdf">https://www.seafordtowncouncil.gov.uk/wp-content/uploads/2020/01/11.02.21-Planning-Highways-Minutes-DRAFT.pdf</a>
<b>4.7</b>	<b>Planning &amp; Highways</b>	4th March 2021 - virtual	(minutes to follow – will be available on <a href="https://www.seafordtowncouncil.gov.uk/meeting-year/may-2020-may-2021/">https://www.seafordtowncouncil.gov.uk/meeting-year/may-2020-may-2021/</a> )

## 5. Civic Reports – Mayor & Young Mayor

### a. [Mayor’s Update Report](#)

To note report 151/20 presenting the Mayor’s Update Report and Engagements from January 2021 to date (pages 5 to 7).

### b. Young Mayor’s Update

To provide an opportunity for a verbal update from the 2020-2021 Young Mayor, Chanel Pritchard and regarding the office/activities of the Young Mayor.

## 6. Town Council Working Group Reports

### a. [Climate Change Working Group Update Report](#)

To receive and consider the update report of the Climate Change Working Group (pages 8 to 9).

## 7. District & County Councillor Update Report

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

## 8. [Town Clerk’s Update Report](#)

To consider report 152/20 updating the Council on key Council work and work priorities for the Town Clerk (pages 10 to 13).

## 9. [Salts Tennis Loan Proposal](#)

To consider report 153/20 presenting details of the tennis court development at The Salts Recreation Ground and seek approval to obtain Secretary of State approval for an interest free loan to be applied for from the Lawn Tennis Association (LTA) (pages 14 to 19).

**10. Seaford Community Partnership Projects – Ouse Valley CARES**

To consider report 154/20 updating the Council on this project and Seaford Community Partnership's contribution to the CARES Lottery Fund bid, and to also enable Council to note the planned activities taking place on land owned by STC (pages 20 to 22).

**11. Ouse Valley Nature Reserve Project**

Report 155/20 to follow in due course.

**12. Staycation 2021 – Summer Plan**

Report 156/20 to follow in due course.

**13. Martello Toilets Update Report**

Report 157/20 to follow in due course.

**14. Review of Corporate Risk Register**

To consider report 126/20 presenting the Town Council's Corporate Risk Register action plans for review and approval (pages 23 to 34).

**15. Annual Review of Internal Controls**

To consider report 127/20 presenting the Town Council's Internal Controls for review and approval (pages 35 to 41).

**16. Purchase Ordering Policy Review**

To consider report 158/20 presenting the revised version of the Purchase Ordering and Payment for Goods and Services Policy for adoption (pages 42 to 54).

**17. Financial Regulations – Electronic Tendering**

To consider report 140/20 presenting the Council's Financial Regulations for amendment concerning electronic tenders (pages 55 to 56).

**18. Insurance Arrangements**

Report 150/20 to follow in due course.

**19. Annual Investment Strategy 2021/2022**

To consider report 128/20 presenting the Annual Investment Strategy 2021/2022 for approval (pages 57 to 60).

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

Adam Chugg, Town Clerk, 37 Church Street, Seaford, East Sussex, BN25 1HG

Email: [adam.chugg@seafordtowncouncil.gov.uk](mailto:adam.chugg@seafordtowncouncil.gov.uk)

Telephone: 01323 894 870 (*please note that due to working from home, this phone line is not currently manned, so please leave a voice message and this will be picked up and forwarded to the relevant member of staff to deal with*)

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

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## **Zoom Meetings**

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://zoom.us/j/99405011410?pwd=Tnd3Ymk0VW9KTEtheEs2amN5WWltQT09>**

**Meeting ID:** 994 0501 1410

**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](mailto: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 5240 (you will be prompted to enter the meeting ID and password before joining the meeting)

**Zoom Joining Instructions and Guidance on Attending and Taking Part in Zoom meetings** are available to download from **<https://www.seafordtowncouncil.gov.uk/council-meetings/>**



Seaford Town Council

**Report 151/20**

**Agenda Item No:** 5a  
**Committee:** Full Council  
**Date:** 18<sup>th</sup> March 2021  
**Title:** Mayor's Update Report  
**By:** Isabelle Mouland, Assistant Town Clerk  
**Purpose of Report:** To present the Mayor's update report

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**Recommendations**

The Council is recommended:

1. To note the contents of the report.
- 

**1. Information**

Attached at Appendix A is the Mayor's update report

**2. Financial Appraisal**

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

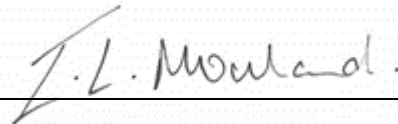
**3. Appendices**

Appendix A – Mayor's Update Report March 2021

**4. Contact Officer**

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

Assistant Town Clerk



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Town Clerk



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## **Appendix A - Mayor's Report to January Seaford Town Council**

### **Mayor's Report 28 January 2021 – 18 March 2021**

The call for nominations for the Mayor's COVID Hero's Certificates attracted a good deal of attention and positive comment in social media. A press release, social media posting, article in Seaford Scene and a telephone interview with Seahaven FM launched the Award Programme for 2020/21. A pleasing number of COVID Hero nominations were received by the advertised deadline. The decision to call for nominations from the community rather than for the Mayor to make nominations personally was evidently a good one. The following nominations and the reasons for their being made is as follows:-

**Morrison's** – Manager and staff - The staff have been exemplary throughout the year with little recognition. Queues were well managed, and they stayed open all hours and have been uncomplaining. They deserve this recognition! Nominated by - Den Lyle

**Julie Moore- Scoop and Weigh** -Julie has been the most nominated recipient of this award! For her amazing positive community spirit going out of her way to check in on the vulnerable, making free deliveries after a long day at the shop. Collecting prescriptions and other groceries for those isolating, organising raffles for the homeless and collecting for the foodbank - and always with a cheery smile. Nominated by, Krisztina Almasi-Tucknott, Ailsa Katona, Mary Hawes and Carole Henderson

**Phillipa Davis-** of the Seaford and Bishopstone NHPA for setting up 'Sew Sussex' in Seaford which became a national movement. She and her team inspired and co-ordinated people in their homes during lockdown to manufacture over 100,000 items of PPE for distribution to the NHS and other healthcare staff during the pandemic. Nominated by Mark Brown

**Mary Hawes and Min Stone** – ‘SeaFriends’ have worked throughout the pandemic to connect isolated individuals with volunteers who call them every week to check on their welfare and have a general chat. I believe that they have made a real difference to people suffering during this time, feeling lonely with nobody to talk to. At Christmas they took round festive hampers to all their clients to bring some joy to them as most were spending Christmas alone Nominated by Tiffany Parker

**Gill Morgan** -For volunteering in the community supporting vulnerable friends and family in addition to being a Community Nurse. Nominated by Lauren Morgan

**Fler and Justin Wright of the WOLO Foundation** - have been providing services including food hampers during COVID and also have put on great fundraising events during this difficult time. The money has all gone towards families with a loved one who is battling cancer which is ever scarier at this time. They are great people and I have enjoyed volunteering with them and admire the constant work they put into this charity! Nominated by Beth

**Old School Surgery and Seaford Medical Centre-** To all staff - Doctors, Nurses, Allied Health Professionals and administrative staff for all your hard work adapting to different ways of working to enable continuity of healthcare to the community during the pandemic and for the roll out of the flu and COVID 19 vaccines. Nominated by Lindsay Freeman

**Carole Pink** –representing a group who knit, sew and purchase items for the homeless under the care of ‘Surviving the Streets’. They also try to help others along the way eg. sending in hampers to nurses at Eastbourne Hospital and a further one to local paramedics. Alongside this they are also supporting a couple of animal charities – Nominated by Tracy Williams.

**Esther Morgan-** for her selflessness in volunteering with ‘Surviving the Streets’ helping the homeless over the winter with warm and waterproof clothing – Nominated by Tracy Williams

**Lucy Watts** -Of Seaford Volunteer Group for cheerfully befriending me during lockdown and supporting me with shopping and other good deeds Nominated by Natasha Sheppard

All certificates were laminated and posted to the recipients in order to ensure this could be safely within the COVID-19 requirements. Several of the recipients promptly used their own social media accounts to thank the people who had nominated them.

The call for nominations for the Mayor's Awards and the Don Mabey Award is still open and the successful applicants in each category will have their award presented during the virtual replacement for the Town Forum.

**The advertised categories for the Mayor's Awards this year are:-**

- ✓ Award for '**Health Promotion**' in Seaford including running, walking, healthy eating, and conversations that help overcome isolation.
- ✓ Award for '**Sustainability**' in Seaford including minimising the use of water and energy pollution prevention and control and 'greening initiatives'.
- ✓ Award for '**Intergenerational Activities**' - promoting relationships between older and young residents of Seaford.

**The Don Mabey Award**

This Special Award is for outstanding services to the town, this year including promoting business, community or tourism.

**The closing date for nominations is 31<sup>st</sup> March. Nominations to be sent to [mayors.secretary@seafordtowncouncil.gov.uk](mailto:mayors.secretary@seafordtowncouncil.gov.uk)**

At the request of St Wilfrid's Hospice an article was written for their 'Reaching Out' magazine following being a recipient of one of the Council Grants.

In the Mayor's absence through illness, the Deputy Mayor, Councillor Jean Cash ably filled the gap including chairing a meeting of the Full Council.

The Service Organisations in Seaford which are collaborating to run fundraising events for The Mayor's Charities have continued with their planning by using ZOOM meetings. It seems unlikely however that these events can take place before the end of this Municipal Year because of the ongoing social distancing regulations. Seaford Rotary continue to plan for a '**Rainbow Walk**'. Martello Rotary, NP&S LIONS, Seaford Rotary, National Coastwatch Institution – Newhaven, and Seaford Bonfire Society continue to plan for 'Support our Seaford Charities'.

34 charities and not-for-profit organisations have now joined themselves into the '**Mayor's Charities Initiative**' and the information they supplied has been posted to the Mayor's Facebook page and has attracted significant numbers of 'reach' and 'like' reports from Facebook.

There have been no invitations to attend events in Seaford either virtually or face to face during this period due to the pandemic and social distancing requirements. There have however been a significant number of telephone contacts and ZOOM meetings with local residents and community groups.

Councillor Rodney Reed  
Mayor of Seaford 2020/21

## CCWP REPORT TO FULL COUNCIL – 18/3/2021

1. The Council is asked to note the report.
2. The Council is asked to agree the proposals:
  - i. That the Climate Action Day be scheduled for Sunday 1<sup>st</sup> August 2021.
  - ii. That officers, in consultation with local experts, review the current grounds maintenance contracts to ensure that they reflect environmental and bio-diversity goals and there is informed management of plants on STC holdings.
  - iii. That STC develop an environmental impact and sustainability document, such that these criteria are assessed in all project and management decisions, as happens for financial implications. This could form part of the Strategic Objectives' development and be enshrined in it.

### REPORT

#### SEA - Seaford Environmental Alliance.

This group now has an excellent website – [www.seafuture.org](http://www.seafuture.org) – which hosts many articles about actions people can take personally and locally with information about climate change and sustainability.

It also hosts Jean Cash's initiative project of householders committing to leave at least a square metre of their garden for wildlife. Pledges already exceed 800 sq metres and are plotted on a map of the town, which will eventually reveal garden wildlife corridors.

SEA is now a Charitable Incorporated Organisation (CIO) with James Meek as one of the trustees. It is looking for premises in the town to create a Climate Emergency Centre to give a physical focus and meeting place for climate actions and initiatives.

#### Climate Action Day

The Town Clerk made contact with Matthew Bird, sustainability cabinet councillor at LDC, who is excited by the proposal. He suggests to make it a one day event to which other communities in the district could come, to share knowledge and experiences. SEA and Seaford Community Partnership (SCP) are very supportive and keen to be partners. Last year groups in Lewes were planning to hold a big environmental festival in the summer called 'Imagine' but Covid of course put paid to that. They are planning on it happening this year, but our project need not detract from theirs.

By the time of this meeting, 18<sup>th</sup> March, two meetings will have taken place; an initial meeting between officers and the Town Clerk regarding implications for the day for STC, and a stakeholder/partners meeting to discuss the details and aspirations of the day and suggest contributors and invitees. There should be more to report verbally at the Full Council meeting to update councillors.



## Green Spaces

Last year a cutting regime was instigated in some areas to allow marginal wildflowers to grow and seed, for instance on the banks around the Martello Fields and in some other areas. It is felt this should happen again, but it needs a mapping process to be able to give specific instructions to the maintenance contractors so that they know when and where to cut. This needs to be consulted on with those who have expertise so the Projects & Facilities Manager can liaise with the contractors.

It is apparent that some parts of the maintenance regime are not working sympathetically with the planting in those areas, for instance some plants being pruned at inopportune times such that their flowering potential is curtailed, so it is felt that a regime needs to be established to correct this.

Certain areas in STC 's holdings we know are due for reassessment through the Assets Working Party and could become social enterprise sites, it is therefore necessary to evaluate which areas are to be given over for voluntary groups to look after and which will be retained for a maintenance contract.

The War Memorial centenary is on the 3<sup>rd</sup> August this year and work is in hand with officers, thanks to Cllr Morag Everden through the Community Services Committee, to renovate its fabric. The municipal gardens there it has been agreed will be permanently planted as opposed to having a rolling planting regime of bedding plants. This contract is therefore due to be run down, with the present spring bulb planting going into a meadow/wildflower mix for the summer like last year. Thereafter there needs to be a planned change to maybe a volunteer maintenance of what will be a low maintenance site, which will hopefully be planted up this autumn. Lindsay Thomas, who designed the Peace Garden within The Crouch, has already offered her expertise for free to plan the planting of this garden.

All these initiatives contribute to the Council's aspirations to reduce the maintenance contracts bill, which is significant.

## STC's Environmental Profile and Accountability

Work is in hand through officers to seek an audit of the Council's carbon accountability, looking to ways to reduce the carbon footprint and work towards sustainability for STC holdings and procedures. It is hoped this will result in actions being taken to promote green alternatives and initiate projects for sustainability, for instance an assessment of the viability of a solar array at The View and the potential for a community energy initiative. Hopefully as lockdown lifts these things will become more easily achievable.

In addition, the CCWP would like to see STC develop an environmental impact and sustainability document, such that these criteria are assessed in all project and management decisions, as happens for financial implications. This could form part of the Strategic Objectives' development and be enshrined in it.



## Seaford Town Council

### Report 152/20

<b>Agenda Item No:</b>	<b>8</b>
<b>Committee:</b>	<b>Full Council</b>
<b>Date:</b>	<b>18 March 2021</b>
<b>Title:</b>	<b>Town Clerk's Update Report</b>
<b>By:</b>	<b>Adam Chugg, Town Clerk</b>
<b>Purpose of Report:</b>	<b>To update Councillors on key Council work and work priorities for the Town Clerk</b>

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#### Recommendations

**Full Council is recommended:**

- 1. To note the report.**
- 

#### **1 Preamble**

This is my second report since I became the Town Clerk and Proper Officer on the 1<sup>st</sup> of December. I want to thank the officers and the Councillors for helping me to feel settled in and integrated in the role.

In this report, I provide an update against the key areas of work and priorities set out in my last report, plus any additional areas of important work that have been added since January.

#### **2 Key Initial Pieces of Work**

Current priorities for my role include:

- Oversee a complete review of all contracting and agreements relating to grounds maintenance and any other areas of significant expenditure.  
*This work has been scoped out, and initial informal conversations have taken place with other councils. The core of this review will take place after the work for the Lottery Grant on Martello Toilets has been completed, and in time for the next budget-setting round.*
- Take forward the revising of the Hurdis House Lease.  
*Valuations are being obtained and our legal adviser has been briefed.*
- Oversee the completion of the budget setting process.  
*The budget was passed at Full Council in January.*
- Work with Councillors and Officers on publicity and messaging relating to the budget and the precept for 21/22.  
*Thanks to the officers for an excellent Council Tax leaflet and press release – coverage in the Sussex Express focused on the Council being frugal.*

- e) Put together a confirmed list of measures to maximise revenue from ‘Staycation’ opportunities in 2021.  
**There is a report on the agenda for this meeting.**
- f) Review and update the arrangements relating to the golf professional service.  
**The review is underway and partly completed.**
- g) Continue to implement any response to changes to Covid 19 regulations, while making sure officers are doing all we can to ensure the rules are followed.  
**There have been no changes since the last Council meeting. We are now planning for the changes outlined in the government roadmap (see below).**
- h) Seek updates from the Lottery regarding the application for funding for the Martello Toilets and work with Officers and Councillors on plans to take this forward in the light of the Lottery decision.  
**A meeting took place with our Lottery Officer in February. A report about this and our next steps is on the agenda for this meeting.**

### **3 Priorities**

- a) Work with councilors, staff and stakeholders to update and refresh the Strategic Objectives of the Council.  
**This work will begin after the by-election in early May.**
- b) Enable the Council to play its role in tackling climate emergency, working with councillors and staff to build on the Climate Emergency motion.  
**Work is underway to plan for the Climate Day in August.**  
**A lot of good work is taking place on the Golf Course, as part of our commitments to ‘Operation Pollinator,’ including beehives, wildflowers and maintenance that encourages a diversity of ecology and wildlife.**  
**A report from the Climate Change Working Group is on the agenda for this meeting.**
- c) Work with Councillors and staff to confirm and implement work that can maximise revenue from ‘Staycation’ opportunities in 2021.  
**An update report is on the agenda for this meeting.**
- d) Improve the financial stability and sustainability of the council over time.  
**Working closely with the RFO on this. Updated Finance Regulations and Risk Register are on the agenda for this meeting.**
- e) Lead and oversee the STC response to any further Covid changes and be ready for what the future may hold.  
**Plans are in place in response to the government announcement of the roadmap.**  
**These include:**
  - Re-opening the golf course on the 29<sup>th</sup> of March.
  - Determining re-opening date for The View.
  - Claiming any relevant government funds and support outlined in the recent budget.
  - Working closely with our concessions to work within the Covid guidelines.
  - Updating our Position Statement.
  - Preparing for the expected influx of visitors as the restrictions are relaxed – there is a report about this work on the agenda for this meeting.

Please note that the current government guidelines are that working from home remains the norm and so officers are working on this basis, while plans are being made for when this guidance changes – a timetable for this was not part of the roadmap announcements. In addition, Council meetings are currently ‘virtual’, in line with government guidelines – we

are looking at how to implement any changes that would follow from the guidance being changed and will keep Councillors informed about this.

- f) Fulfill the Proper Officer role in relation to council meetings and business for the calendar year ahead.

**In place.**

- g) Work with stakeholders to explore and develop options relating to the S106 monies from the former Newlands site.

**I have been briefed by Lewes District Council (LDC) on this matter and work to explore possible options will begin shortly.**

- h) Work with officers, councillors and appropriate external expertise to move to the next stages of the HR review, at the most appropriate time.

**This review will take place once the work to respond to Covid and the resultant changes are coming to an end.**

- i) Undertake the CiLCA qualification.

**Expect to start in quarter one of 2021/22.**

#### **4 Other Key Areas of Work**

##### **a) Tennis Courts**

An update report is on the agenda for this meeting.

##### **b) Beach Huts**

I want to thank the team for their pro-active response to the unfortunate recent incidents of vandalism and in working with the Police to seek to bring these incidents to an end.

Interest in the purchase of beach huts remains strong, and more sales are being completed.

##### **c) Land Availability Assessment – Call for Sites**

LDC recently sent STC this document so we could offer any intelligence on this list. LDC were clear that this was an initial list to then be reviewed, and not any more than this. I am grateful to Councillors and officers for their pro-active response and a submission was sent to LDC by their deadline.

##### **d) Assets Working Group**

There has been no meeting of this group since the January Council meeting. There will be a meeting in the next few weeks, and an update report will be brought to the next Full Council meeting.

##### **e) New Crack on the Cliff.**

I want to thank the officers for their swift response, including moving fences back and carrying out an urgent risk assessment to ensure public and STC staff safety. We continue to monitor the situation closely, in partnership with other key stakeholders such as the Coastguard.

#### **5 Conclusion**

I trust this paper gives Councillors a good understanding of the key areas of work and priorities for STC and my role.


#### **6 Financial Appraisal**

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

**7 Contact Officer**

The contact officer for this report is Adam Chugg, Town Clerk.

Town Clerk



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## Seaford Town Council

### Report 153/20

<b>Agenda Item No:</b>	<b>9</b>
<b>Committee:</b>	<b>Full Council</b>
<b>Date:</b>	<b>18<sup>th</sup> March 2021</b>
<b>Title:</b>	<b>The Salts Tennis Courts Loan Proposal</b>
<b>By:</b>	<b>Tony Jackson, Projects &amp; Facilities Manager</b>
<b>Purpose of Report:</b>	<b>To present details of the tennis court development at The Salts Recreation Ground and seek approval to obtain Secretary of State approval for an interest free loan to be applied for from the Lawn Tennis Association (LTA).</b>

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#### Recommendations

The Council is recommended to:

1. Note the contents of the report and the details of the tennis court development at The Salts.
2. Delegate power to the Town Clerk in consultation with the Responsible Financial Officer (RFO) to apply to the Secretary of State for borrowing approval for £65,000.
3. Approve borrowing up to £65,000 in an interest free loan over 10 years from the Lawn Tennis Association (LTA) to part fund the development of The Salts Recreation Ground tennis courts.

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#### 1. Information

- 1.1 The Town Council and the LTA have been working together to improve the community recreational tennis facilities in Seaford.
- 1.2 There are currently five community tennis courts available for play in Seaford. These are in such a poor state of repair that officers have been advised they are not fit to be played on. Due to the state of repair, it is rare for these courts to be used, being more commonly used by dog walkers. The fencing is dilapidated and there are extensive cracks in the playing surfaces. Seaford does benefit from a private membership club which has nine floodlit tennis courts; however, these are for members use only. Yearly costs are approximately £160 per individual and £290 per family (correct as at 23/02/2021). Although it is assumed this is the going rate for a club of this standard, these fees result in reduced accessibility for people on reduced incomes.

- 1.3 The tennis court development project looks to replace the existing five courts with three completely new courts, new 3-metre-high fencing, gated access system and LED floodlights, with a plan to ensure that the income generated is enough to cover ongoing maintenance and lifecycle costs.
- 1.4 Based on insight provided by the LTA on parks tennis (i.e. barriers to play and the ideal customer journey) and in order to ensure that the management of the courts remains efficient, sustainable and most importantly continues to enable increased participation across all Seaford residents, officers are proposing to introduce a gate access system linked to an online booking system.
- 1.5 The intention is that the Town Council will make use of the LTA Clubspark Resource as a booking system, which in turn works with Ralley (LTA's online booking site). Additionally, the Town Council's Inspector would be responsible for ensuring that the Town Council's groundwork contractors complete all necessary court maintenance as per LTA guidelines.
- 1.6 The online resource would allow customers to be directed to a landing page branded "Tennis Seaford" where all the court bookings and payments can be made. This online resource will allow people to buy their annual 'Unlimited Play' access or alternatively book a court on a one-off pay and play basis.
- 1.7 The website can also promote all coaching/playing programmes that are on offer as well as social events. Importantly this website will be able to be accessed via mobile technology, so it will be easy and user friendly to book a court on the go, knowing exactly what is available and when, allowing users to book the facilities spontaneously. Links to this landing page would be provided via the Town Council's own website.
- 1.8 Approval has been given at Community Services on 4<sup>th</sup> February 2021 to advertise the tennis courts opportunity for full lease (Option A: Operator Model) or for a coaching provision (Option B: STC Operator with Coaching Provision). The income generated by either option A or B, will be used to balance the expenditure of the loan repayments and other associated courts as outlined on **Appendix B**.

## 2. Financial Appraisal

- 2.1 To develop the courts as outlined above calculates at an estimated cost of £191,050. The cost is broken down in **Appendix A** as Total Capital Required.
- 2.2 The Town Council has been very successful with grant funding for this project and has so far achieved £126,050 towards the project. This includes a £20,000 contribution from the Town Council as agreed at the Full Council Budget Meeting on 28<sup>th</sup> January 2021. The funding raised is outlined in **Appendix A** as 'Funds Raised'.
- 2.3 To deliver the remaining funds required, the LTA has provisionally offered an opportunity to apply for an interest free loan of £65,000 repayable over 10

years, at a cost of £6,500 per year. This is a maximum amount and may change if all the contingency is not needed.

- 2.4 The LTA request that an Earmarked Reserve will be held by the Town Council, to be used solely for the purposes of maintaining and refurbishing the courts and lights. The cost of this is projected to be £1,600 per court per year and £600 for the floodlights per year. With three courts, this totals £5,400 per year. This figure is shown in the 'Courts Maintenance and Sink Fund' row in **Appendix B**.
- 2.5 Annual Costs have been estimated by the LTA using data from all projects they support, specifically those with similar designs to ours in **Appendix B** entitled 'Annual Costs'. These have been modelled for first year costs based on 10 months operating July to March, totalling £9,352. The projected costs then increase to a full year amount of £13,702. See 'Total Annual Costs' as per **Appendix B**. Through insight offered by the LTA and modelling by the LTA on sites similar to our own (Surrey Heath and Woking), plausible incomes have been projected in **Appendix B** showing a maximum plausible income from Pay as You Play, Membership and Coaching after transaction fees at £18,851 per year. For example, Woking having achieved 2019 Year 1 sales of 169 season tickets alone and then 2020 Year 2 of 438 (income of £5,787 and £15,000 respectively) on four non-flood lit courts. This does not include Pay As You Play or Coaching income.
- 2.6 LTA loan repayments have been budgeted for 2021-2022 at £7,010. The loan will be repaid in two payments per year, and only one is likely to be made in 2021-2022, therefore a saving of £3,760 will be made in the budget.
- 2.7 Through advice from the LTA and the other sites as mentioned in 2.5, Growth is indicated in the 'Running Profit/Loss' row on **Appendix B** which shows a first year (partial July to March) operating loss which will be recouped by year three.
- 2.8 Covid has seen huge growth in community tennis play, taking an already popular established game to new levels. After 2020 lockdown, tennis courts saw a significant increase in membership and pay as you play - Surrey Heath saw 100% use of their courts after lockdown 1. Seaford Town Council has clarified that in the event of the courts having to be closed for a major incident such as Covid, the courts will have the option of payments holidays for LTA loan repayments allowing the business to have minimal financial impact. Projections for business impact by a Covid style event sees minimal damage to the business finances, as after closures, tennis uptake doubles play and bookings and therefore income.
- 2.9 The costs of repaying the loan and creating the Earmarked Reserve could be generated via Option A - leasing the courts to a community tennis provider, as per 2.5 above, with the lease budgeted to generate an annual income of £14,500. The income for 2021-22 is expected to be calculated pro-rata due to the lease being likely to take affect part way through the financial year. The Budget 2021-22 reflects this reduced income. This will be same should we




follow Option B – STC operator with Coaching Provision – the income will reflect part year opening.

**3. Contact Officer**

The Contact Officer for this report is Tony Jackson, Project & Facilities Manager.

Project & Facilities Manager

  
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Town Clerk

  
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Responsible Financial Officer

  
\_\_\_\_\_

## Report 153/20 Appendix A

Site: The Salts Tennis Courts, Seaford, BN25 1DR

Number of Courts that will be Floodlit	3
Number of Courts that will be renovated	3
Level of renovation required: NEW BUILD	£133,506
Floodlighting costs	£33,925
New Gate with SmartAccess system	£6,050
Professional Fees	£6,000
Contingencies Fees	£11,569
<b>Total Capital Required</b>	<b>£191,050.00</b>

Funds Raised	
Sport England	£40,000
CIL	£60,000
Seaford Town Council	£20,000
LTA Grant	£6,050
<b>Total Funds Raised</b>	<b>£126,050</b>
<b>LTA Loan (Total Capital Required - Total Funds Raised)</b>	<b>£65,000</b>
<b>Total Funds Raised and LTA Loan:</b>	<b>£191,050.00</b>

Income	Year 1 (partial year)	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20
Plausible Income from Pay and Play Court Bookings	£3,221	£5,638	£8,054	£8,054	£8,054	£8,054	£8,054	£8,054	£8,054	£8,054	£8,054	£8,054	£8,054	£8,054	£8,054	£8,054	£8,054	£8,054	£8,054	£8,054
Plausible Income from Season Tickets	£3,519	£6,158	£8,797	£8,797	£8,797	£8,797	£8,797	£8,797	£8,797	£8,797	£8,797	£8,797	£8,797	£8,797	£8,797	£8,797	£8,797	£8,797	£8,797	£8,797
Plausible Income from Coaching	£990	£2,000	£2,000	£2,000	£2,000	£2,000	£2,000	£2,000	£2,000	£2,000	£2,000	£2,000	£2,000	£2,000	£2,000	£2,000	£2,000	£2,000	£2,000	£2,000
Plausible Income Total	£7,730	£13,795	£18,851	£18,851	£18,851	£18,851	£18,851	£18,851	£18,851	£18,851	£18,851	£18,851	£18,851	£18,851	£18,851	£18,851	£18,851	£18,851	£18,851	£18,851

Annual Costs	Year 1 (partial year)	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20
LTA Loan Repayment over 10 years (Paid twice yearly, first payment November, second June)	£3,250	£6,500	£6,500	£6,500	£6,500	£6,500	£6,500	£6,500	£6,500	£6,500	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
Gate Access Maintenance and Wifi	£602	£602	£602	£602	£602	£602	£602	£602	£602	£602	£602	£602	£602	£602	£602	£602	£602	£602	£602	£602
LTA Registration (First Year FREE)	£0	£200	£200	£200	£200	£200	£200	£200	£200	£200	£200	£200	£200	£200	£200	£200	£200	£200	£200	£200
Electricity for Floodlights	£500	£500	£500	£500	£500	£500	£500	£500	£500	£500	£500	£500	£500	£500	£500	£500	£500	£500	£500	£500
Courts Maintenance and Sink Fund (first year partial)	£4,500	£5,400	£5,400	£5,400	£5,400	£5,400	£5,400	£5,400	£5,400	£5,400	£5,400	£5,400	£5,400	£5,400	£5,400	£5,400	£5,400	£5,400	£5,400	£5,400
Marketing	£500	£500	£500	£250	£250	£250	£250	£250	£250	£250	£250	£250	£250	£250	£250	£250	£250	£250	£250	£250
Total Annual Costs	£9,352	£13,702	£13,702	£13,452	£13,452	£13,452	£13,452	£13,452	£13,452	£13,452	£6,952	£6,952	£6,952	£6,952	£6,952	£6,952	£6,952	£6,952	£6,952	£6,952
Total Annual Profit /Loss	-£1,622	£93	£5,149	£5,399	£5,399	£5,399	£5,399	£5,399	£5,399	£5,399	£11,899	£11,899	£11,899	£11,899	£11,899	£11,899	£11,899	£11,899	£11,899	£11,899
Running Profit / Loss	-£1,622	-£1,528	£3,620	£9,019	£14,418	£19,816	£25,215	£30,613	£36,012	£41,411	£53,309	£65,208	£77,106	£89,005	£100,904	£112,802	£124,701	£136,600	£148,498	£160,397



## Seaford Town Council

## Report 154/20

<b>Agenda Item No:</b>	<b>10</b>
<b>Committee:</b>	<b>Full Council</b>
<b>Date:</b>	<b>18<sup>th</sup> March 2021</b>
<b>Title:</b>	<b>Seaford Community Partnership Projects – Ouse Valley CARES</b>
<b>By:</b>	<b>Adam Chugg, Town Clerk</b>
<b>Purpose of Report:</b>	<b>To update Councillors on this project and Seaford Community Partnership’s contribution to the CARES Lottery Fund bid. To also enable Councillors to note the planned activities taking place on land owned by STC.</b>

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### Recommendations

**Full Council is recommended:**

- 1. To note the contents of the report.**
- 

#### **1 Introduction.**

I am grateful to Keith Blackburn from Seaford Community Partnership for providing the information for this report.

#### **2 Bid Summary**

Ouse Valley CARES (Climate Action, Resilient Ecosystems, Sustainability), is a bid to the Climate Action Fund of the National Lottery by the South Downs National Park Trust and covers Lewes District. The Seaford Community Partnership is one of nine organisations involved. The bid has been successful in obtaining a £151,000 project development grant. Staff working for the bidding organisation will work with the partners to prepare a full bid (up to £2.5 million) by March 2022. Core themes of the bid are: protecting and regenerating habitats and green spaces; sustainable energy use and transport; and building community awareness of the impact of climate change.

#### **3 Six Seaford Projects**

Six Seaford projects are being progressed:

- 1. A combined Ouse Valley and Tidemills Nature Reserve** - see separate report updating STC on the Ouse estuary.

2. Setting up “**Friends**” for each **Local Green Space (LGS)** designated in the Seaford Neighbourhood Plan: one LGS, Blatchington Pond, already has an active group, long-standing Blatchington Pond Conservation Society. Thanks to Martello Rotary, there are now embryonic groups for Princess Drive Open Space; The Ridings, Lexden Road; Normansal Park Avenue/Chalvington Fields; Alfriston Road, land east of Old Nursery Close; and Foster Close. The Crouch had a group which we are seeking to resuscitate. Lewes District Council (LDC) owns Chalvington Fields, Foster Close and the Alfriston Road site, the rest are owned by STC. A questionnaire is about to be issued to residents asking them whether and, if yes how, they would like their LGS to be enhanced. A design of enhancements will be produced for each site and costed.
3. **Cliff Gardens** at the Splash Point end of the seafront (owned by STC). Volunteers are, and will continue to be, a central part of the development, construction and maintenance of the garden. A Statement of Requirements is currently being developed by the team for issue to professional designers and construction companies. Proposals will be sought for a simple design that fits in with the location of the site and makes use of reclaimed materials. There will be a path suitable for cyclists and wheelchair users/people with mobility problems. The process necessary for Cliff Gardens to no longer be a public road is about to be investigated. The adjacent Pumping Station field may be “wilded” and wild flowers may be a feature of the garden. A Feasibility Study will be sought.
4. **Trees, Hedgerows and Mini Meadows.** Trees for Seaford (formerly Seaford Tree Wardens) and Seaford Environmental Alliance are developing a strategic plan to increase the planting of trees and hedgerows and the creation of habitats for flowering plants. The first phase involves data gathering and analysis, expert input and setting up a new working group, 'On The Verge'. A new emphasis for Trees for Seaford will be looking for sites in and around Seaford that will be suitable for planting a significant number of trees to address climate change.
5. **Encouraging cycling** (walking was originally within this project but will now be separate). The Cycling Project team will be working closely with Seaford Environmental Alliance and Cycle Seahaven. The emphasis of the project will be seeking views from residents and cyclists and will include developing maps and signs to enhance the town’s links with the National Park. An LDC consultant has recently produced a Seaford Cycle Network Review which could be useful for this project. This is being discussed with LDC.
6. **Encouraging Walking:** A project team has been created, headed by the Treasurer of Seaford Ramblers, and involving volunteers from the Seaford Community Rail Partnership, as well as Wave Leisure. The team will work with community groups and the other Seaford CARES teams to create maps and a database of walks, (including the Heritage Trail, Blue Plaques Trail, etc) so that greater publicity can be given to such routes.

#### **4 Other Key Information**

A **Communications Strategy** is being developed which includes the creation of a Seaford CARES website which will be attractive to younger people and all ages. A monthly slot in Seaford Scene has been arranged and we have received a very positive response from the

Headteacher of Seaford Head school and their staff, as well as from junior schools. We will be working closely with them.

The Seaford projects are being steered by a **Steering Group** which includes a Seaford Town Councillor and a Lewes District Councillor. We will continue to work closely with the Climate Change Working Party. The Chair of the Community Partnership is a member of the Project Board for the whole CARES Project.

## **5 Timetable**

A further report will be prepared for the October 14<sup>th</sup> Full Council Meeting. A decision on the final list of delivery projects for the whole bid (with costed delivery plans) will be made by the CARES Project Board by the end of January 2022.

Support will be sought for the Seaford aspects at the Full Council meeting on 27<sup>th</sup> January 2022. This will, in effect, be seeking permissions for activities that take place on any sites owned by STC.

## **6 Financial Appraisal**

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

## **7 Contact Officer**

The Contact Officer for this report is Adam Chugg, Town Clerk.

Town Clerk



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## Seaford Town Council

**Report 126/20**

<b>Agenda Item No:</b>	<b>14</b>
<b>Committee:</b>	<b>Council</b>
<b>Date:</b>	<b>18<sup>th</sup> March 2021</b>
<b>Title:</b>	<b>Annual Review of Corporate Risk Register 2021</b>
<b>By:</b>	<b>Karen Singleton, RFO</b>
<b>Purpose of Report:</b>	<b>To review and approve the Town Council's Corporate Risk Register action plans.</b>

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### **Recommendations**

**Full Council is recommended to:**

- 1. Review, comment upon and approve the Town Council's Corporate Risk Register Action Plans as set out in Appendix A.**
  - 2. To adopt the revised General & Financial Risk Assessment as presented in Appendix B.**
- 

### **1 Corporate Risk Register**

- 1.1 Local Councils are responsible for putting in place proper arrangements for the governance of their affairs and the stewardship of their resources. Part of good governance is the annual review of the Town Council's Corporate Risk Register including General and Financial Risk.
- 1.2 Risk Management is the process whereby councils methodically address the risks associated with what they do and the services that they provide. Identifying things that could go wrong and taking the appropriate steps to avoid this or manage the consequences where the risk cannot be avoided.
- 1.3 Members are ultimately responsible for risk management because risk threatens the achievement of policy objectives. The Governance and Accountability in Local Councils Guide therefore recommends that once per year Members should:
  - Take steps to identify and update their record of key risks facing the Town Council
  - Evaluate the potential consequences for the Town Council if an event that is identified as a risk, takes place
  - Decide upon measures to avoid, reduce or control the risk or its consequences, and
  - Record any conclusion or decision reached.
- 1.4 The Town Council's Risk Register Action Plan is attached as **Appendix A**. The risks have been reviewed and updated by the Town Council's Senior Officers and approved by the Town Clerk and the RFO. Members are asked to consider, comment upon and, if satisfied, approve the Action Plan.

1.5 The full Risk Register can be circulated to all members electronically, should they wish to read the entire document.

**2. General & Financial Risk Assessment**

2.1 The Council originally adopted its General & Financial Risk Assessment in March 2017, as a document that should be reviewed annually. Although last year because of meetings being cancelled, it was reviewed in June, officers feel it is good practice to bring it back in line with the annual review of the Corporate Risk Register (March), ready for the start of the new financial year.

2.2 Officers have reviewed the Assessment and made the recommended changes/updates as included at **Appendix B**.

**3. Annual Governance Statement**

3.1 Councils are expected to make a number of representations and assertions in eight statements of assurance, which together comprise the Annual Governance Statement, about the accountability of the Council. The following Statements appertain to this report. This review of the Corporate Risk Register gives the assurance required for the Council to approve the Annual Governance Statement, in June.

Statement	Explanatory note
<p>5. ‘We carried out an assessment of the risks facing the Council and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where require’</p> <p>6. ‘We maintained throughout the year an adequate and effective system of Internal Audit of the Council’s accounting records and control systems.’</p>	<p>These representations cover the Council’s responsibility to develop, implement and regularly monitor the effectiveness of systems of internal control covering:</p> <ul style="list-style-type: none"> <li>• The overall control environment, including Internal Audit;</li> <li>• The identification, evaluation and management of operational and financial risks;</li> <li>• Budgetary control and monitoring arrangements; and</li> <li>• The documentation and application of control procedures</li> </ul>

**4. Financial Appraisal**

The report has no direct financial implications.

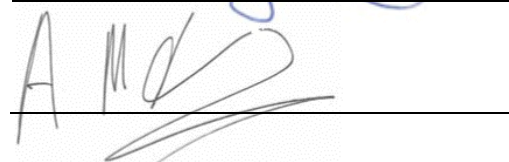
**5. Contact Officer**

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

RFO



Town Clerk







Ref	Risk	Hazard	Control	Likelihood	Score	Action to be taken	Action by person/position	Action by date	
<b><u>Employment of Staff</u></b>									
358	Professional	Loss of key staff	Ensure procedures for key functions are documented. Ensure success planning in place. Ensure Council policy enables other staff to cover key staff absence.	Medium Medium	4	Consider ways to ensure roles/workloads documented as best possible and use of server rather than personal drives/files. Review of STC's Disaster Recovery Policy and ensure fit for purpose where loss of key staff is concerned.	Executive Support Officer	31/08/2021	<input type="checkbox"/>
<b><u>Public Buildings - Clubs</u></b>									
263	Physical	Maintenance of buildings	Define responsibility for maintenance. Carry out regular inspections of all buildings. Ensure that where appropriate proper contractual arrangements are in place. Arrange staff training where required. Maintain detailed records of all work scheduled/completed	Medium Medium	4	Set up building compliance check list. Ensure tenants are clear on responsibilities and leases identify key responsibilities of all parties.	P & FM	01/12/2021	<input type="checkbox"/>
271	Physical	Hazardous substances	Define responsibility for use and control. Tenants responsibility	Medium Medium	4	Ongoing Ensure that Tenants are aware of this responsibility.	P & FM / Inspector		<input type="checkbox"/>
<b><u>Public Conveniences</u></b>									
294	Environmental	Vandalism	Maintain efficient and effective security. Maintain liaison with local enforcement agencies. Take action as appropriate against offenders.	Medium Medium	4	Undertake risk assesment of facilities and look to minimise risk. Additional CCTV to be installed at the Salts.	P & F M	31/12/2021	<input type="checkbox"/>



Ref	Risk	Hazard	Control	Likelihood Impact	Score	Action to be taken	Action by person/position	Action by date	Action completed
282	<b>Physical</b>	Lack of Maintenance	Define responsibility for maintenance. Ensure contractual arrangements in place for renewal/repair Carry out regular inspections of all premises. Maintain detailed records of all work scheduled/completed	<b>Medium</b>	4	Compliance list & maintenance shedule to be drawn up for all STC buildings	P & FM / Inspector	31/12/2021	<input type="checkbox"/>

No of issues listed: 5

Submitted to council: \_\_\_\_\_

Minute reference: \_\_\_\_\_

Date: \_\_\_\_\_

Signed by chairperson - Cllr Rodney Reed \_\_\_\_\_

Signed by responsible Finance officer - Karen Singleton \_\_\_\_\_

How to complete (individual risk section):

1. Action to be taken - brief description of proposed action that will be taken to control this risk, including any Insurance or Health and Safety issues.
2. Action by person - the name or names of the persons taking the relevant actions.
3. Action by date - the proposed date that this action should be completed by.
4. Action completed - that the proposed action has been taken (ticked) (not recorded on LCRS .



**General and Financial Risk Assessment**

Area	Risk	Level	Controls (bold indicates where work is needed)	Frequency months
<b>Assets</b>	Protection of physical assets detailed in the Council’s Asset Register.	H M	<p>All assets over a value of £1,000 are insured through Zurich Municipal. As new assets are purchased over £1,000 in value, they are added to the policy.</p> <p>All leases and land registration details that are in the Council possession are with the Town Clerk, some original documentation is held by the Council’s Solicitors. There are however several historical issues outstanding with regards to land ownership.</p> <p><b>1 Some documentation is missing.</b></p> <p><b>2 Some parcels of land in the Council’s ownership have not been registered with Land Registry.</b></p> <p><b>3 Secure details of all land documents held by Solicitors.</b></p> <p><b>Target to resolve all outstanding land issues by December 2021.</b></p>	12 12
Assets	Security of buildings, equipment etc.	M	Where possible buildings have alarm systems and CCTV installed. All offices routinely locked overnight. All assets at The View and Seaford Head Golf Course are securely stored. Planned programme of testing all electrical and safety equipment in place.	Daily
Assets	Maintenance of buildings etc.	M M	<p><b>Planned maintenance schedule is worked to, with a view to developing a five-year maintenance plan in due course.</b></p> <p>Planned programme of testing electrical and safety equipment in place. Reactive repair allocations included in revenue budget, pool of suitable contractors to carry out works in place.</p>	1 1

## Report 126/10 – Appendix B

Area	Risk	Level	Controls (bold indicates where work is needed)	Frequency months
Finance	Banking.	M	All Council bank accounts are in place with the Cooperative Bank and CCLAs Public Sector Deposit Fund. These are reconciled every month in accordance with the Financial Regulations.	1
Finance	Risk of consequential loss of income.	L	Insurance cover in place for insurable risks	12
		H	Uninsured risks (e.g. pandemic) – expenditure reduced, grants applied for and robust reserves	1
		H	General Reserves to be increased to £500,000 or 50% of the precept, whichever is the greater.	annually
		H	Earmarked Reserves increase for contingent liabilities (e.g. Building maintenance)	1
		M	Financial performance of all activity reviewed monthly to enable any issues to be speedily addressed	12
		M	Financial and performance targets for The View and Golf are included within the Strategic Plan.	12
		M	Committees consider in detail draft budgets. Councillor briefing reviews all potential financial issues to ensure all relevant information is present at the Full Council where the annual budget and precept are determined.	1
		M	Precept paid 6 monthly.	6
		L	FM checks bank statements to ensure all payments are received.	1
Finance	Loss of cash through theft or dishonesty.	M	Petty cash at Council Offices and The View is managed in accordance with adopted procedures, which requires receipts for all purchases. Reconciled every month.	1
		H	All cash from tills at The View is reconciled with till reading every evening and banked promptly following all internal control procedures.	Daily
		L	Mayor’s Charity pots- procedures in place for secure collection and banking, in accordance with National guidelines	As req’d
		L	Cash only used where absolutely necessary- payment by BACs or Debit card the norm	1

## Report 126/10 – Appendix B

Area	Risk	Level	Controls (bold indicates where work is needed)	Frequency months
Finance	Financial controls and records.	L	Strict internal controls in place to separate functions relating to all form of payment transactions including electronic, debit cards and cheques. Two Councillors required to sign as well as at least two separate officers.	Daily
		L	Internal Audit 2-3 times per annum, External Audit annually.	4/6/12
		L	Audit Reports to be presented to the next available Finance & General Purposes (F&GP) Committee meeting, all recommendations acted upon as soon as practical and reported back to F&GP Committee.	4
		L	All electronic financial records are backed up to the server weekly.	Weekly.
		L	Tenders secured for contracts when required in accordance with Financial Regulations.	As req'd
		M	All financial records stored and saved in accordance with Council's document retention policy.	12
		L	Internal Controls are reviewed annually	12
Finance	Comply with HMRC VAT Regulations.	L	VAT payments and reclaims to be calculated by the FM, quarterly.	3
		L	VAT reconciled monthly and claimed quarterly.	12
		L	Advice notes from HMRC followed at all times, use external advice where necessary.	12
		L	Internal auditor reviews VAT on a regular basis.	12

## Report 126/10 – Appendix B

Area	Risk	Level	Controls (bold indicates where work is needed)	Frequency months
Finance	Sound budgeting to underlie annual precept.	M	The RFO in consultation with the FM, budget managers and Committee Chairs develop committee budgets based on previous performance and plans for the future. These are presented to the relevant committee for consideration and recommendation to F&GP who recommend the whole budget to Full Council. A briefing meeting is held with all Councillors to assess the Committee proposals and ensure that all potential contingencies are addressed in the final report. Draft figures go to the Full Council meeting in January to set the precept, avoiding any potential last-minute proposals that cannot be financially assessed ensuring financial diligence is retained.	12
		L	Expenditure against budget reported to relevant committee at least every quarter.	3
		M	Budget managers to ensure that spend does not go over budget	1
Finance	Complying with borrowing restrictions.	L L	All current loans are paid automatically via Direct Debit every six months. Any new loans require Full Council approval after presenting a full business case.	6 As req'd
Liability	Risk to third party, property or individuals.	M M M	Insurance in place with Zurich Municipal & Golfguard Full health and safety programme of inspections of all property and land is in place and carried out by a qualified Health and Safety Officer. A qualified officer routinely undertakes risk assessments of all individual events such as Seaford Christmas Magic, Armed Forces Day.	12 Weekly As req'd

## Report 126/10 – Appendix B

Area	Risk	Level	Controls (bold indicates where work is needed)	Frequency months
Liability	Legal liability as consequence of asset ownership.	H	Insurance in place with Zurich Municipal & Golfguard	12
		M	Full health and safety programme of inspections of all property and land is in place and carried out by a qualified Health and Safety Officer.	Weekly
		M	Annual checks by ROSPA of all play equipment takes place and report is acted on.	12
		M	Play areas also inspected weekly by LDC & STC H&S Inspector.	Weekly
Liability	Legal liability as consequence of personal data controlled/processed	L	An appointed internal Data Protection Officer, with access to relevant training and resources.	As req'd
		H	Initial training for all councillors and staff on data protection legislation and requirements and understanding of roles where personal data is concerned. Annual refreshers of responsibilities. <b>Training for staff to be arranged in 2021.</b>	As req'd & 12
		H	Adequate processes in place to ensure security of personal data. <b>Review currently underway of how councillors access confidential meeting paperwork that does not compromise security of data.</b>	12
		L	Adequate process in place for handling Subject Access Requests (currently part of the Data Protection Policy, due for review in 2022).	36
		M	Privacy notices displayed explaining why personal data is collected, how it used and stored.	As req'd

## Report 126/10 – Appendix B

Area	Risk	Level	Controls (bold indicates where work is needed)	Frequency months
<b>Employer Liability</b>	Comply with Employment Law.	H	Membership of various national and regional bodies including NALC, SLCC, BIGGA, CIPD to ensure Managers are kept up to date with all relevant employment requirements and legislation as well as best practice.	As req'd
		L	Subscribing to HMRC information emails and bulletins.	Weekly
		M	Ensure employee's terms & conditions comply with employment law.	As req'd
		M	Annual Appraisals take place with all employees.	12
		L	Central records retained of all employee sickness absence and holidays.	As req'd
		M	Hard copies of all employee's records are stored in a locked filing cabinet, all digital records can only be accessed by <b>necessary managers</b> to ensure compliance with the Data Protection legislation.	As req'd
		L	Routine reviews of employment terms and conditions acted on or where necessary reported to the Personnel Committee for action.	12
		M	Ensure all staff and councillors* involved with employment relations or processes have access to relevant training and resources. * Could change after each annual meeting and the appointment of committees.	As req'd & 12
<b>Employer Liability</b>	Comply with Inland Revenue requirements.	M	Regular review of current legislative requirements undertaken by managers. Internal auditor undertakes regular review.	As req'd
<b>Employer Liability</b>	Safety of staff and visitors.	M	Risk assessments carried out for all premises and activities undertaken by employees.	As req'd
		M	Internal training undertaken on the job and on a regular basis formally when need arises.	As req'd



## Report 126/10 – Appendix B

Area	Risk	Level	Controls (bold indicates where work is needed)	Frequency months
<b>Legal Liability</b>	Ensuring activities are within legal powers.	M	Proper Officer to clarify legal position on any new proposal.	As req'd
		M	Legal advice to be sought where necessary.	As req'd
		L	Council to maintain General Power of Competence eligibility, which collectively gives the Council the power to do anything that and individual may do, as long as it does not break any laws.	As req'd
<b>Legal Liability</b>	Proper and timely reporting via the minutes.	L	All agendas are issued and displayed in accordance with the Local Government Act 1972 and/or other relevant legislation.	As req'd
		L	Council meets regularly and always receives and approves minutes of meetings held since the last meeting including all committee minutes.	2
		L	Minutes made available to press and public via the Town Council website, email distribution and social media, and (where achievable) the library, notice boards and in the Tourist Information Centre.	As req'd
<b>Legal Liability</b>	Proper document control.	M	Original Deeds and leases stored with Barwells Solicitors.	As req'd
		M	Copies Retained within the Council Offices and stored within a fireproof safe. <b>Document Retention policy was adopted in 2017 and will be reviewed in 2020.</b>	36

## Report 126/10 – Appendix B

Area	Risk	Level	Controls (bold indicates where work is needed)	Frequency months
<b>Councillors</b>	Registers of Interests, gifts and hospitality not in place.	M	Register of Disclosable Pecuniary Interest is retained in the Council Offices by the Town Clerk and sent to the Monitoring Officer at LDC who is responsible for the management.	12
		M	Declaration of interest is on the agenda at every meeting.	1
		M	If circumstances change, updating declarations of interest is the responsibility of the individual councillor.	1
		M	Emailed out annually to all councillors to ensure up to date.	12
		H	Register of Gifts & Hospitality retained in Council Offices by the Town Clerk for use by councillors and Council employees. Published annually on website. Gifts & Hospitality Policy adopted by Council in 2018.	12

Adopted: March 2021

Review: March 2022



**Agenda Item No:** 15  
**Committee:** Council  
**Date:** 18<sup>th</sup> March 2021  
**Title:** Annual Review of Internal Controls  
**By:** Karen Singleton, RFO  
**Purpose of Report:** To review and approve the Council's Internal Controls.

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### Recommendations

You are recommended to:

1. **Review, comment upon and approve the Council's Internal Controls as set out in Appendix A.**
  2. **Note that Statements 2, 5, 6 and 7 of the Annual Governance Statement have been complied with as set out in Appendix B.**
- 

### 1. Information

- 1.1 Local Councils are responsible for putting in place proper arrangements for the governance of their affairs and the stewardship of their resources. Part of good governance is the annual review of the Council's Internal Controls, including measures designed to prevent and detect fraud and corruption.
- 1.2 Part of this process is performed by the Internal Auditor who performs tests to check the effectiveness of the Internal Controls.
- 1.3 The Council's Internal Controls have been reviewed by Officers and are attached as **Appendix A** for Members to review, comment upon and approve.
- 1.4 Councils are expected to make a number of representations and assertions in eight statements of assurance, which together comprise the Annual Governance Statement, about the accountability of the Council. The statements in the table attached in **Appendix B** appertain to this report. The review of Internal Controls gives the Council the assurance required to approve the Annual Governance Statement at its meeting in June.

### 2. Financial Appraisal

This report has no direct financial implications.

### 3. Contact Officer

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

RFO

Town Clerk

## SEAFORD TOWN COUNCIL

## INTERNAL CONTROLS

INTERNAL CONTROL	RESPONSIBILITY
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**Minutes**

CHECK QUORUM PRESENT FOR EACH FULL COUNCIL MEETING	CLERK TO MEETING
CHECK MINUTES PROPERLY SIGNED	CLERK TO MEETING
PAGES IN MINUTE BOOKS SEQUENTIALLY NUMBERED	CLERK TO MEETING
MINUTES REVIEWED BY TC AND CHAIR	CLERK /TC/CHAIR

**Assets & Investments**

<b><u>1. Assets</u></b>	
REGISTER OF ALL COUNCIL ASSETS KEPT AND UPDATED ANNUALLY	RFO/FM
ASSET REGISTER AS PER FINAL ACCOUNTS & ANNUAL RETURN	RFO/FM
<b><u>2. Investments</u></b>	
CHAIR OF F&GP TO CHECK MONTHLY WITH BANK RECONCILIATION	CHAIR OF F&GP

**Income**

<b><u>1. Cash</u></b>	
CASH BANKED FREQUENTLY AT LEAST ONCE PER WEEK	FM/FA
<b><u>2. Credit Income</u></b>	
CHECK BOOKINGS MATCH INVOICING	FM/FA
<b><u>3. Credit Control</u></b>	
CHECK DEBTOR BALANCES MONTHLY	FM/FA
<b><u>4. Bad Debts</u></b>	
REVIEW REASONS FOR NON PAYMENTS	RFO/FM
CHECK ALL REASONABLE STEPS TAKEN TO COLLECT DEBTS	RFO/FM
F&GP AUTHORITY OBTAINED FOR BAD DEBTS WRITTEN OFF	TC/RFO/FM

## SEAFORD TOWN COUNCIL

## INTERNAL CONTROLS

INTERNAL CONTROL	RESPONSIBILITY
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Cash & Bank

<b><u>1. Receipt of Money- Admin Office</u></b>	
BANKED PROMPTLY - KEPT IN LOCKED TIN UP TO £250	FM/FA
MOST INCOME IS RECEIVED BY BANK TRANSFER	FM/FA
<b><u>2. Receipt of Money- The Golf Club</u></b>	
LOCKED TILL	All Pro Shop Staff
CASH REMOVED FROM TILL TO SAFE OVER NIGHT	All Pro Shop Staff
FIRE PROOF SAFE	TC/GP
ALL CASH KEPT IN LOCKED SAFE OR TILL	GP
ALL CASH RECONCILED TO ACCOUNTS	GP
COLLECTION OF CASH AND BANK WEEKLY	FA
<b><u>3. Receipt of Money- The View</u></b>	
LOCKED TILL	All View Staff
CASH REMOVED FROM TILL TO SAFE OVER NIGHT	Staff on Duty
SAFE	TC/GM
ALL CASH KEPT IN LOCKED SAFE OR TILL	GM
ALL CASH RECONCILED TO ACCOUNTS	GM
CASH BANKED WEEKLY	GM
<b><u>4. Bank Reconciliation</u></b>	
PERFORMED AT LEAST ON A MONTHLY BASIS AND ALL BANK ACCOUNTS AGREED	FM/FA
CHECK & ENSURE NO PAYMENTS OR RECEIPTS ARE BEING C/F FOR A NO. OF MONTHS	FM/RFO
CHAIR OF F&GP TO CHECK & SIGN MONTHLY WITH CORRESPONDING BANK STATEMENTS-REPORTED TO COMMITTEE	FM/ CHAIR F&GP
REVIEW CHEQUES OUTSTANDING FOR OVER 6 MONTHS AND ENSURE WRITTEN OFF	RFO/FM

## SEAFORD TOWN COUNCIL

## INTERNAL CONTROLS

INTERNAL CONTROL	RESPONSIBILITY
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Payments

<b><u>1. Payments</u></b>	
PURCHASE ORDERS RAISED FOR MOST PURCHASES	STAFF/ RFO/FM
PURCHASE ORDER BOOKS KEPT SECURELY AND SIGNED OUT TO SPECIFIC STAFF MEMBERS	RFO/FM/STAFF
PURCHASE ORDERS AUTHORISED BY APPROVED BUDGET HOLDER	COUNCIL / STANDING ORDERS
INVOICE APPROVED BY BUDGET HOLDER BEFORE PAYMENT	STAFF
RFO AUTHORISES ALL INVOICE PAYMENTS (FM IN ABSENCE)	RFO/FM
ORDER & AUTHORISE FOR PAYMENT SLIP ON INVOICE AND SIGNED BY SEPARATE OFFICERS	BUDGET HOLDER/FM/RFO
ORDERS & DELIVERY NOTES CHECKED AGAINST INVOICE BEFORE PAYMENT	FM/FA
CONTROL COPY OF ORDER KEPT IN SEPARATE FILE	FA
TWO AUTHORISED COUNCILLOR SIGNATORIES REQUIRED FOR EACH PAYMENT APPROVAL	STANDING ORDERS
PAYMENT SCHEDULE PRESENTED (WITH CHEQUES IF ANY) TO RFO/FM & AUTHORISED COUNCILLOR SIGNATORIES	FM/FA
PAYMENT SCHEDULE SIGNED/AUTHORISED BY RFO & 2 AUTHORISED SIGNATORIES	FM/FA
SECURITY OF CHEQUES & PETTY CASH - STORED IN LOCKED ROOM WHEN KEY STAFF ARE OUT OF OFFICE	FM
MAJORITY OF PAYMENTS BY BACS. 1 PERSON INPUTS & ANOTHER AUTHORIZES. NO ONE PERSON CAN MAKE A PAYMENT - NEED TWO PEOPLE USING THEIR OWN PERSONAL FOB	FM/FA/RFO
<b><u>2. Petty Cash</u></b>	
EXAMINE PETTY CASH EXPENSES AND CHECK BALANCES	FM/GM
CHECK VAT IS APPROPRIATELY CLAIMED ON PETTY CASH RECEIPTS	FM
REGULAR FREQUENCY OF RECONCILIATION	FM
CHECK APPROVAL OF RECEIPTS & REIMBURSEMENTS	FM
<b><u>3. Debit Card payments</u></b>	
FOUR DEBIT CARDS ISSUED TO TC, GM, PFM & FM	TC/FM
STAFF MEMBER RESPONSIBLE FOR OWN CARD	STAFF
CARD HOLDER UPDATES SPREADSHEET & CODES, COUNCILLORS GIVEN SHEET & RECEIPTS EACH MONTH TO SIGN	STAFF/FM

## SEAFORD TOWN COUNCIL

## INTERNAL CONTROLS

INTERNAL CONTROL	RESPONSIBILITY
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Payroll

PREPARE CONTRACTS OF EMPLOYMENT FOR ALL STAFF	TC/ESO
CHECK GROSS PAY FOR EACH EMPLOYEE IS AT CORRECT RATE	FM/ESO
CHECK SICK LEAVE/PAY AGAINST REPORTING MECHANISM & TIMESHEETS	ESO
CHECK ANNUAL LEAVE/PAY AGAINST REPORTING LEAVE CARDS & TIMESHEETS	ESO
CHECK ANY STATUTORY SICK PAY OR MATERNITY PAY DEDUCTIONS	FM/ESO
TC APPROVAL FOR NEW STARTERS / GM APPROVAL FOR NEW CASUAL WORKERS	TC / GM / ESO
PROMPT REMOVAL OF LEAVERS FROM PAYROLL SYSTEM	FM/ESO
RFO TO COUNTERSIGN PAYROLL AND LIST OF PAYMENT MADE	RFO
COUNCILLORS TO APPROVE BACS	COUNCILLORS/FM
INTERNAL AUDIT TO AUDIT ANNUALLY	RFO/FM
LINE MANAGER AUTHORISES ALL OVERTIME & MILEAGE COUNTERSIGNED BY TC	TC/RFO/LINE MANAGERS
STAFF GRADING REVIEWED ANNUALLY BY COUNCIL	ESO/TC/RFO/CLLRS

Supplier Invoices

CHECK PURCHASE ORDERS & DELIVERY NOTES MATCH INVOICES	FA
CHECK PURCHASE ORDERS AUTHORISATION	FA
CHECK UNMATCHED PURCHASE ORDERS	FA
CHECK EXPENDITURE CODING - CORRECT BUDGET HEAD & COST CENTRE	FA/FM
CHECK AUTHORISATION FOR PAYMENT OF INVOICE	FA/FM
ENSURE SUPPLIER STATEMENTS CHECKED AGAINST PURCHASE INVOICE RECORDS	FA
CHECK ANY OLD CREDITORS & ASCERTAIN WHY STILL UNPAID	FM

Insurance

REVIEWED ANNUALLY FOR ACCURACY	FM/RFO
INDEX LINKED	FM/RFO
PROVIDER REVIEWED EVERY 3-5 YEARS	FM/PFM/RFO

## SEAFORD TOWN COUNCIL

## INTERNAL CONTROLS

INTERNAL CONTROL	RESPONSIBILITY
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General

CHECK TRIAL BALANCE MONTHLY	FM
PERFORM A DATA CHECK IN OMEGA MONTHLY	FM
CHECK VAT RETURN & VAT CONTROL ACCOUNT MATCH MONTHLY	FM
AT LEAST TWICE EACH FINANCIAL YEAR - CHECK ACTUAL EXPENDITURE AGAINST ESTIMATES & INVESTIGATE ANY OVERSPENDS	FM
CHECK REGULAR REPORTING OF EXPENDITURE AND VARIANCES FROM BUDGET	FM/RFO
MONTHLY CHECKING OF ALL TRANSACTIONS FOR CORRECT CODING	FM
STANDING ORDERS PREPARED IN LINE WITH BEST PRACTICE & REVIEWED REGULARLY	TC//FM/ESO
REGULAR CONTRACTS REVIEWED ANNUALLY	RFO/FM
CODE OF CONDUCT ADOPTED FOR MEMBERS	TC

TC=Town Clerk; RFO= Responsible Financial Officer; FM= Finance Manager;

FA=Finance Assistant; GM=General Manager; ESO= Executive Support Officer; PFM=Projects & Facilities Mgr



<b>Statement</b>	<b>Explanatory note</b>
<p>2. ‘We maintained an adequate system of Internal Control, including measures designed to prevent and detect fraud and corruption and review its effectiveness’</p>	<p>This statement covers the Council’s responsibility to ensure its affairs are managed in accordance with proper standards of financial conduct and arrangements exist to prevent and detect fraud and corruption. The Council also asserts that it has tested those arrangements at least once in the year to make sure that they are working in an adequate and effective way</p>
<p>5. ‘We carried out an assessment of the risks facing the Council and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where require’</p> <p>6. ‘We maintained throughout the year an adequate and effective system of Internal Audit of the Council’s accounting records and control systems.’</p> <p>7. ‘We have taken appropriate action on all matters raised in reports from Internal and External audit.’</p>	<p>These representations cover the Council’s responsibility to develop, implement and regularly monitor the effectiveness of systems of internal control covering:</p> <ul style="list-style-type: none"> <li>• The overall control environment, including Internal Audit;</li> <li>• The identification, evaluation and management of operational and financial risks;</li> <li>• Budgetary control and monitoring arrangements; and</li> <li>• The documentation and application of control procedures</li> </ul>



## Seaford Town Council

**Report 158/20**

<b>Agenda Item No:</b>	<b>16</b>
<b>Committee:</b>	<b>Full Council</b>
<b>Date:</b>	<b>18<sup>th</sup> March 2021</b>
<b>Title:</b>	<b>Purchase Ordering and Payment for Goods and Services Policy</b>
<b>By:</b>	<b>Lucy Clark, Finance Manager</b>
<b>Purpose of Report:</b>	<b>To present Full Council with the revised version of the Purchase Ordering and Payment for Goods and Services Policy for adoption.</b>

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### **Recommendations**

**The Council is recommended:**

- 1. To adopt the revised Purchase Ordering and Payment for Goods and Services Policy.**
- 

### **1. Information**

- 1.1** As part of the process to ensure that the Town Council's policies remain accurate and fit for purpose, officers have reviewed the Town Council's Purchase Ordering and Payment for Goods and Services Policy.
- 1.2** Attached at **Appendix A** is the revised version of the Policy, with tracked changes.
- 1.3** The changes are fairly minor but do ensure that the Policy accurately reflects current process and in the case of the additions to the list of approved authorised officers within 5.2, ensures continuity of financial processes by appropriate officers in the absence of certain officers.
- 1.4** All officers with the ability to raise and certify purchase orders receive guidance and support from the Finance team in the necessary requirements of this process.

### **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 Lucy Clark, Finance Manager.

Finance Manager

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 RFO is ultimately responsible for all systems and procedures in relation to the ordering and payment for goods, services and works provided to the Council with the Finance Manager responsible for all the day-to-day management.

### 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.

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- 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

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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~~
- Inspector (up to £500)
- Executive Support Officer
- General Manager, The View
- ~~Deputy Assistant~~ Manager, The View
- ~~Golf Professional~~
- Head Greenkeeper
- Deputy Head Greenkeeper (up to £500)
- 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

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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
- 5.5 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.
- 5.6 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 are sufficient funds remaining within the budget. If there are not sufficient funds within the budget the officer should speak to the Finance Manager or the RFO in the first instance.
- 5.7 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.
- 5.8 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.
- 5.9 In accordance with the Financial Regulations, Regulation 11.1 (i), (Contracts); When the Council enters into a contract of more than £2,000 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; 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.
- 5.10 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

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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 (or senior Chef on duty in their absence) 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



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senior officer e.g. the Town Clerk of 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~~ Course 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.

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- 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 accordance with the relevant payment terms for each supplier.
- 9.4 Payments to creditors are made by BAC's transfer, the Finance Department actively encourages 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 the RFO's absence, 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.

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- 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, their function only allows the creation of payments and 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 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,

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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.

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- 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 1<sup>st</sup> 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.

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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 140/20

<b>Agenda Item No:</b>	<b>17</b>
<b>Committee:</b>	<b>Full Council</b>
<b>Date:</b>	<b>18<sup>th</sup> March 2021</b>
<b>Title:</b>	<b>Financial Regulations Review – Electronic Tenders</b>
<b>By:</b>	<b>Karen Singleton, Responsible Financial Officer</b>
<b>Purpose of Report:</b>	<b>To amend the Council’s Financial Regulations concerning electronic tenders</b>

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### Recommendations

The Council is recommended:

- 1. To approve amending Seaford Town Council’s Financial Regulations to enable the use of electronic tenders in all tendering.**
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#### 1. Information

- 1.1** The Financial Regulations were last reviewed in January 2021. The use of electronic tenders up to £50,000 was added during this review.
- 1.2** After a recent tendering exercise and discussion between officers, it is felt that it would facilitate the process better to be able to offer suppliers and concession lessees the option to tender by electronic means, whatever the value of the tender. This is especially true in the current climate where staff are working from home and not able to meet physically to open tenders together.
- 1.3** For this to be allowable the Financial Regulations require amendment as at the moment they state that electronic tenders are only allowable up to £50,000.
- 1.4** For complete clarity, the following Financial Regulations need to be amended:
  - 11.1.i - Electronic tenders can be accepted where specified by the Town Council for all contracts.
  - 11.1.k – the inclusion of ‘Quotes can be received electronically’ in all rows of the table.
  - 11.1.k – the removal of ‘tenders are to be submitted in writing in a sealed marked envelope addressed to the Town Clerk or Proper Officer by a specified date and time’ from the ‘£50,000 to above’ method.
- 1.5** Allowing electronic quotes does not compromise the integrity of the tendering process, as all other stages of the process remain unchanged. This simply allows for the process to be updated with modern day practices/methods i.e. paperless processes.

**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.

Responsible Financial Officer



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Town Clerk



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## Seaford Town Council

### Report 128/20

<b>Agenda Item No:</b>	<b>19</b>
<b>Committee:</b>	<b>Council</b>
<b>Date:</b>	<b>18<sup>th</sup> March 2021</b>
<b>Title:</b>	<b>Annual Investment Strategy 2021/2022</b>
<b>By:</b>	<b>Karen Singleton, Responsible Financial Officer (RFO)</b>
<b>Purpose of Report:</b>	<b>To approve the Annual Investment Strategy 2021/2022</b>

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#### Recommendations

Full Council is recommended to:

- 1. Approve the Annual Investment Strategy 2021/2022 as set out in Appendix A.**
  - 2. Note the contents of the report.**
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#### 1. Information

- 1.1 The Town Council is required to produce an Annual Investment Strategy and review it each financial year.
- 1.2 The 2021/2022 Annual Investment Strategy is attached at **Appendix A**. It is a requirement that this Strategy is made available to the public and therefore when approved, a copy will be put on the Town Council's website.
- 1.2 Commercial Interest Rates are very low in general and have been so for a number of years.

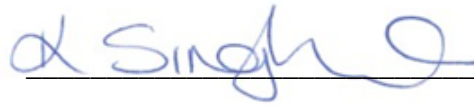
#### 2. Financial Appraisal

- 2.1 The Town Council has a current account with the Co-Op Bank and also invests in CCLA's Public Sector Deposit fund which is an instant access fund. The yield began the year at 0.4025% and fell as low as 0.0564% in October but has recovered to 0.4240% in December. The rates have been lower than in previous years due to the COVID-19 pandemic. £1024.28 has been received in interest to 31<sup>st</sup> December 2020. At this date there was £525,000 in the fund.
- 2.2 The Town Council's limited resources means adopting a cautious approach to investing any surplus funding. The General Reserves are low and therefore there is little to invest. The precept is usually paid in two lump sums twice a year but in 2020/21 it was negotiated to be received in one payment, which means that for a few months, after the receipt of the precept, funds were available to earn more interest.
- 2.3 There hasn't been sufficient funds to invest in The Local Authority Property Fund (LAPF). This would only be suitable for funds that are available to be invested for a minimum of two years e.g. should the Town Council receive a large receipt for the sale of land and the receipt not be required for 2-5 years.

**3. Contact Officer**

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

RFO



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Town Clerk



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## Seaford Town Council

**ANNUAL INVESTMENT STRATEGY 2021/22**

1. The Council has had regard to the Department of Communities and Local Government's (DCLG) Guidance on Local Government Investments and CIPFA's Treasury Management in Public Services: Code of Practice and Cross Sectoral Guidance Notes.
2. This Annual Investment Strategy states which investments the Council may use for prudent management of its treasury balances during the financial year.
3. **Investment Objectives**
  - 3.1 All investments will be in sterling.
  - 3.2 The general public policy objective for this Council is the prudent investment of its treasury balances.
  - 3.3 The Council's investment priorities are the security of reserves and liquidity of its investments.
  - 3.4 The Council will aim to achieve the optimum return on its investments commensurate with the proper levels of security and liquidity.
  - 3.5 The DCLG maintains that the borrowing of monies purely to invest or to lend and make a return is unlawful and this Council will not engage in such activity.
4. **Investment Balances/Liquidity of Investments**
  - 4.1 Based on its cash flow forecasts, the Council anticipates its fund balances in the financial year 2021/22 will be up to £1,400,000
  - 4.2 The Council has considered the current level of balances and estimated levels over the next 3 years coupled with the need for liquidity, its spend commitments and provision for contingencies. Investments may be made for longer than 1 year but only in CCLAs Local Authorities Property Fund (LAPF) and only balances that will not be needed for at least 2 years.
  - 4.3 In order to maintain sufficient security and liquidity the Council will manage any surplus funds mainly through CCLA's Public Sector Deposit Fund which provide an optimal rate of interest. At the discretion of the Responsible Financial Officer (RFO), in consultation with the Town Clerk, deposits in other UK banks, with a minimum long term Moody's (or equivalent) credit rating of 'A', may be used if offering a higher rate of interest.
5. **Investments defined as capital expenditure**
  - 5.1 The acquisition of share capital or loan capital in any body corporate is defined as capital expenditure under Section 16(2) of the Local Government Act 2003. Such investment will have to be funded out of capital or revenue resources and will be classified as "non specified investments".
  - 5.2 A loan or grant by this Council to another body for capital expenditure by that body is also deemed by regulation to be capital expenditure by this Council. It is therefore important for this Council to clearly identify if the loan has been made for policy reasons or if it is an investment for treasury management

purposes. The latter will be governed by the framework set by the Council for “specified” and “non-specified” investments.

- 5.3 It is not envisaged that any investments of a capital expenditure nature will be entered into during 2021/22. Investment in the LAPF is not classed as Capital Expenditure.

## 6. Provisions for credit related losses

- 6.1 If any of the Council’s investments appear at risk of loss due to default (i.e. a credit rated loss, and not one resulting from a fall in price due to movements in interest rates) the Council will make revenue provision of an appropriate amount.

## 7. Investment Strategy to be followed in house

- 7.1 To retain not less than one month’s average working capital (revenue) requirement in the current and instant access accounts giving immediate access.
- 7.2 Amounts representing the balance on Capital Receipts Earmarked Reserve at the beginning of the financial year may be placed on deposit of up to one year’s duration depending on the prevailing interest rates.
- 7.3 Any other funds may be placed on deposit of up to one year’s duration, depending on the prevailing interest rates and forecast cash flow requirements.
- 7.4 Suitably available funds may be placed for more than one year in CCLA’s LAPF, depending on cash flow requirements, up to a maximum of £2,000,000. See 4.2.

## 8. End of year Investment Report

- 8.1 During the budget process the RFO will report on investment forecasts.
- 8.2 At the end of the financial year, the RFO will prepare a report on investment activity.

**Adopted: March 2021**

**Review: March 2022**