



Seaford Town Council

To the Members of the Full Council

A Meeting of the **Full Council** will be held electronically via Zoom* on **Thursday 28th January 2021** at **7.00pm**, which you are summoned to attend.

Adam Chugg
Town Clerk
18th January 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:

4.1	Community Services	26 th November 2020 – virtual	Included at pages 4 to 5 as there are tracked changes (shown in red text) from the version of the draft minutes originally published.
4.2	Finance & General Purposes	17 th December 2020 - virtual	Included at pages 6 to 8 as there are tracked changes (shown in red text) from the version of the draft minutes originally published.

4.3	Full Council	12 th November 2020 – virtual	https://www.seafordtowncouncil.gov.uk/wp-content/uploads/2020/10/12.11.20-Council-Meeting-Minutes-DRAFT.pdf
4.4	Golf & The View	1 st December 2020 - virtual	https://www.seafordtowncouncil.gov.uk/wp-content/uploads/2020/01/01.12.20-Golf-The-View-Meeting-Minutes-DRAFT.pdf
4.5	Planning & Highways	19 th November 2020 – virtual	https://www.seafordtowncouncil.gov.uk/wp-content/uploads/2020/01/19.11.20-Planning-Highways-DRAFT-Minutes.docx
		10 th December 2020 - virtual	https://www.seafordtowncouncil.gov.uk/wp-content/uploads/2020/01/10.12.20-Planning-Highways-Minutes-DRAFT.pdf
		5 th January 2021 - virtual	https://www.seafordtowncouncil.gov.uk/wp-content/uploads/2020/01/05.01.21-Planning-Highways-Minutes-DRAFT.pdf

5. Civic Reports – Mayor & Young Mayor

a. [Mayor’s Update Report](#)

To note report 112/20 presenting the Mayor’s Update Report and Engagements from October 2020 to date (pages 9 to 12).

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 consider report 120/20 presenting the update report from the Town Council’s Climate Change Working Group and the recommendations within (pages 13 to 17).

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. [COVID-19 Position Statement – 5th January 2021](#)

To note the most recent Seaford Town Council COVID-19 Position Statement issued on 5th January 2021, presented within report 123/20 (pages 18 to 20).

9. [Town Clerk’s Update Report](#)

To consider report 125/20 updating Councillors on initial work undertaken by and work priorities for the new Town Clerk (pages 21 to 24).

10. [Conclusion of Audit and Annual Accountability and Governance Return \(AGAR\)](#)

To consider report 116/20 presenting and update on the status of the 2091-2020 AGAR (pages 25 to 32).

11. [Full Council Draft Budget 2021-2022](#)

To consider report 118/20 presenting the draft Full Council 2021-2022 budget, 2021-2022 Precept level and projected budgets for the years 2022-2023, 2023-2024, 2024-2025 and 2025-2026 (pages 33 to 56).

12. [Financial Regulations Review](#)

To consider report 111/20 presenting the revised Town Council's Financial Regulations for adoption (pages 57 to 101).

13. [Council Tax Communication](#)

To consider report 113/20 presenting the options for communicating with Seaford Town Council Precept demand to the community (pages 102 to 104).

14. [Councillor Communication Methods](#)

To discuss report 124/20 seeking Members opinions on the methods of internal communication within the Town Council (page 105).

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

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.

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/95316323193?pwd=T3ppcC8wd1VhNnFMSzd6YURpZGhvUT09>

Meeting ID: 953 1632 3193

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

Telephone number to join by audio only: 0131 460 1196 (you will be prompted to enter the meeting ID and password before joining the meeting)

Zoom Joining Instructions are available to download from

<https://www.seafordtowncouncil.gov.uk/council-meetings/>

[\(click here to return to front sheet of agenda when viewing electronically\)](#)

(Tracked changes are shown in red text below from the version of the draft minutes originally published)



Seaford Town Council

MINUTES of a Meeting of the Community Services Committee held via Zoom on Thursday 26th November 2020 at 7.00pm.

Present:

Councillors S Dunn (Chair), L Wallraven (Vice-Chair), J Cash, J Edson, M Everden, M Hayder, R Hayder and J Meek.

Cllr M Brown (Non-Committee Member)

Tony Jackson, Project & Facilities Manager

Karen Singleton, Responsible Financial Officer

Isabelle Moulard, Assistant Town Clerk (Technical Host)

Sue Treadwell, Grants Administrator

There was one member of the public

CS15/11/20 Apologies for Absence and Declaration of Substitute Members

There were no apologies for absence received.

CS16/11/20 Disclosure of Interests

No declarations were made of discloseable pecuniary interests or interests other than pecuniary interests as defined under the Seaford Town Council Code of Conduct and the Localism Act 2011, in relation to matters on the agenda.

CS17/11/20 Public Participation

There was no public participation.

7.06pm Cllr Meek lost connection briefly.

CS18/11/20 Community Services Draft 2021/22 Budget Report

The Committee considered report 92/20 presenting the Community Services Draft Budget for 2021/22 and projected budgets to 2025/-26.

7.14pm Cllr Cash lost connection and left the meeting.

The Projects & Facilities Manager set out negotiated changes to the Town Council's grounds maintenance contract resulting in a reduction of £15,000-£20,000. This would be achieved by changing most of the towns flower beds from bedding planting to annual wildflower seed and also reducing grass cutting to allow for wildflower areas. The Committee discussed this and other cost saving initiatives.

7.24pm Cllr Cash re-joined the meeting.

The Committee considered the Community Services Draft Budget for 2021-22 and discussed if any projects could be postponed to future years.

The Committee discussed the importance of some projects and work taking place in 2021-22, including: the electric point for the Bönningstedt ice cream vendor to remove the use of a generator and in doing so reduce emissions; the Bönningstedt Wall; The Salts tennis courts given that this will hopefully be mainly externally funded, and; small scale repair/maintenance works to South Hill Barn given its recent income generation through being hired out and these works increasing the rental opportunities.

CS18.1 It was **RESOLVED** to **RECOMMEND** that the Town Council's Finance & General Purposes Committee accept the draft budget ~~based on including~~ the changes to the grounds maintenance contract and the following projects being removed from 2021/22 and put back to 2022/23:

6

Replacement Bins (Seafrost) (£25,000)

Martello Fields fence replacement (£30,000)

The Salts complete CCTV works (£5,000)

The Salts Development Plan feasibility works (£15,000)

CS18.2 It was **RESOLVED** to **APPROVE** that from 2021/22 at the year-end, should sufficient overall Town Council funds be available, the RFO earmarks any surplus income over expenditure from the sale of memorial benches. This Earmarked Reserve (EMR) is to be used for future maintenance of all memorial benches.

CS18.3 It was **RESOLVED** to **APPROVE AGREE the inclusion of using** up to £50,000 of funds from the Capital Receipts Earmarked Reserve **in the Community Services Draft Budget 2021-22** for the building of a sea defence wall in front of Bönningstedt Beach Huts.

CS18.4 It was **RESOLVED** to **APPROVE** using up to £20,000 of funds from the Community Infrastructure Levy (CIL) Earmarked Reserve for The Salts tennis courts renovation, should there be sufficient funds available.

CS18.5 It was **RESOLVED** to **APPROVE AGREE that the Community Services Draft Budget 2021-22 include £22,000 for potential loan repayments should that a loan should be applied for if** the Community Lottery Fund grant bid to fund the building of Martello toilets **is not be** successful or only **be** partly successful, **SUBJECT TO** the design of the Martello toilets being revisited to assess sustainability and cost. **Should this be the case then the project and the potential loan will be brought to Full Council for approval.**

CS19/11/20 Projects & Facilities Manager Update Report

The Committee considered report 98/20 informing the Committee on progress and actions relating to Seaford Town Council's assets and services. A verbal update highlighted filming successes and income, the cancellation of Seaford Christmas Magic and staffing changes.

The Committee noted thanks to Ellie Johnson-Bullock for her hard work during her temporary role in providing maternity cover for the Projects Support Officer (Facilities).

It was **RESOLVED** to **NOTE** the contents of the report.

CS20/11/20 Installation of Water Refill Stations – Additional Funding

The Committee considered report 99/20 presenting details of the water refill station project and need for additional funding.

The Committee discussed the need for this project and the sponsorship availability.

CS20.1 It was **RESOLVED** to **APPROVE** allocating up to £1,400 of additional funds from Earmarked Reserve 361-CIL Receipts towards the installation of three water refill stations along Seaford promenade.

CS20.2 It was **RESOLVED** to **NOTE** the contents of the report.

The meeting closed at 8.23pm.

Councillor Sylvia Dunn
Chair of Community Services

(Tracked changes are shown in red text below from the version of the draft minutes originally published)



Seaford Town Council

Finance & General Purposes Committee

Minutes of a meeting of the Finance & General Purposes Committee held via Zoom on Thursday 17th December 2020 at 7.00pm.

Present:

Councillors M Brown (Chair)
Councillors D Argent, L Boorman, J Cash, O Honeyman, R Honeyman, J Meek, R Reed and L Wallraven.
Karen Singleton, Responsible Financial Officer (meeting clerk)
Adam Chugg, Town Clerk
Lucy Clark, Finance Manager
Georgia Raeburn, Executive Support Officer (technical host)
There were no members of public present.

F21/12/20 Apologies

Apologies were received from Councillor R Morland (Vice Chair).

F22/12/20 Disclosure of Interests

There were no disclosures of interest.

F23/12/20 Public Participation

There was no public participation.

F24/12/20 Finance Reports

F24.1 Receipts, Payments and Bank Reconciliation for September, October and November 2020

The Committee considered report 107/20 advising of receipts, payments and bank reconciliations for September, October and November 2020 and regarding the transfer of monies between the Co-operative Current Account and the CCLA Deposit Account.

It was **RESOLVED** to **NOTE** the contents of the report.

F24.2 Finance Report to 30th November 2020

The Committee considered report 108/20 informing of income and expenditure from 1st April 2019 to 30th November 2020 compared to the annual budget.

It was **RESOLVED** to **NOTE** the contents of the report.

F25/12/20 Finance & General Purposes Draft Committee Budget Report 2021/22

The Committee considered report 94/20 presenting Finance & General Purposes Draft Committee budgets for 2021/22 and projected budgets to 2025/26.

F25.1 It was **PROPOSED** to **AGREE** that the draft Finance & General Purposes budget being recommended to Full Council be amended to reduce the budgeted salary increase for 2021/2022 to from 3% to 2%; this **MOTION** was **CARRIED**.

F25.2 It was **PROPOSED** to **AGREE** that the draft Finance & General Purposes budget being recommended to Full Council be amended to reduce the budgeted Professional Fees from £20,000 to £15,000; this **MOTION** was **CARRIED**.

7

F25.3 It was **PROPOSED** to **AGREE** that the draft Finance & General Purposes budget being recommended to Full Council be amended to reduce the budgeted Election Costs from £18,500 to £6,500; this **MOTION** was **CARRIED**.

(7.32pm – Cllr Meek briefly left the meeting & re-joined)

F25.4 It was **PROPOSED** to **AGREE** that the draft Finance & General Purposes budget being recommended to Full Council be amended to reduce the Grants Pool from £25,000 to £20,000;

A **RECORDED VOTE** was requested:

Councillor D Argent	For
Councillor L Boorman	For
Councillor M Brown	For
Councillor J Cash	For
Councillor O Honeyman	For
Councillor R Honeyman	Against
Councillor J Meek	For
Councillor R Reed	For
Councillor L Wallraven	For

this **MOTION** was **CARRIED**.

F25.5 It was **RESOLVED** to **RECOMMEND** that Full Council's accept the draft Finance & General Purposes Committee budget with the amendments agreed for 2021/22 and the projected budgets to 2025/26.

F26/12/20 Full Council Draft Budget Report 2021/22

The Committee considered report 103/20 presenting the Full Council Draft budget for 2021/22 and projected budgets to 2025/26.

F26.1 It was **PROPOSED** to **AGREE** that the draft Full Council budget being recommended to Full Council be amended to reduce budgeted Advertising & Publicity from £3,000 to £1,500; this **MOTION** was **CARRIED**.

F26.2 It was **PROPOSED** to **AGREE** that the draft Full Council budget being recommended to Full Council retain the budgeted LTA loan £7,010 for the Salts tennis courts project; this **MOTION** was **CARRIED**.

F26.3 It was **PROPOSED** to **AGREE** that the draft Full Council budget being recommended to Full Council retain the budgeted Salts Development Plan £20,000 for the tennis courts; this **MOTION** was **CARRIED**.

F26.43 It was **PROPOSED** to **AGREE** that the draft Full Council budget being recommended to Full Council retain the budgeted Martello Toilets £22,000, being met from capital receipts; this **MOTION** was **CARRIED**.

F26.54 It was **PROPOSED** to **AGREE** that the draft Full Council budget being recommended to Full Council retain the budgeted Seaford in Bloom £5,000; this **MOTION** was **CARRIED**.

F26.65 It was **PROPOSED** to **AGREE** that the draft Full Council budget being recommended to Full Council retain the budgeted Christmas Event Net Expenditure £3,090; this **MOTION** was **CARRIED**.

F26.76 It was **PROPOSED** to **AGREE** that the draft Full Council budget being recommended to Full Council be amended to reduce the budgeted costs for the Bönningstedt Ice Cream concession electric point of £2k; this **MOTION** was **CARRIED**.

- F26.87** It was **PROPOSED** to **AGREE** that the draft Full Council budget being recommended to Full Council be amended to remove the budgeted Salts CCTV works £5,000, deferring this to a future year; this **MOTION** was **CARRIED**.
- F26.98** It was **PROPOSED** to **AGREE** that the draft Full Council budget being recommended to Full Council retain the budgeted South Hill Barn Development £5,000; this **MOTION** was **CARRIED**.
- F26.109** It was **PROPOSED** to **AGREE** that the draft Full Council budget being recommended to Full Council be amended to remove the budgeted Additional Staff (Golf & The View) £10,000; this **MOTION** was **CARRIED**.
- F26.119** It was **PROPOSED** to **AGREE** that the draft Full Council budget being recommended to Full Council retain the budgeted Golf Pro contact review £5,000; this **MOTION** was **CARRIED**.
- F26.121** It was **PROPOSED** to **AGREE** that the draft Full Council budget being recommended to Full Council retain the budgeted Equipment Purchase £8,500 ; this **MOTION** was **CARRIED**.
- F26.132** It was **PROPOSED** to **AGREE** that the draft Full Council budget being recommended to Full Council be amended to reduce Term Maintenance from £5,000 to £2,000; this **MOTION** was **CARRIED**.
- F26.143** It was **RESOLVED** to **RECOMMEND** that Full Council accept the Seaford Town Council draft budget with the amendments and inclusions agreed for 2021/22 and the projected budgets to 2025/26.

F27/12/20 First Internal Audit Report 2020/21

The Committee considered report 109/20 presenting the first Internal Audit Report from Mulberry & Co Ltd for 2020/21.

It was **RESOLVED** to **NOTE** the contents of the report.

F28/12/20 Exclusion of the Press and Public

It was **RESOLVED** that in accordance with the Public Bodies (Admission to Meetings) Act 1960, the press and public be **EXCLUDED** from the meeting during the discussion on the next item on the agenda as it concerns confidential debtor information.

F29/12/20 Receipts Due for Payment Report EXEMPT

The Committee considered exempt report 110/20 informing the Committee of receipts due as at 30th November 2020, with a verbal update as at 17th December 2020.

F29.1 It was **RESOLVED** to **NOTE** the receipts due for payment list as at 17th December 2020.

F29.2 It was **PROPOSED** to **AGREE** that providing the individual provides medical evidence that they are unable to play, to take no action to recover the debt from WO001 and that they are unable to play as a member for the remainder of this year but if they seek to re-join membership in 2021/2022, that they pay the new member rate; this **MOTION** was **CARRIED**.

The meeting closed at 8.38pm.

Councillor Mark Brown
Chair of Finance & General Purposes



Seaford Town Council

Report 112/20

Agenda Item No: 5a
Committee: Full Council
Date: 28th January 2020
Title: Mayor's Update Report & Engagements
By: Isabelle Mouland, Assistant Town Clerk
Purpose of Report: To present the Mayor's update report and details of Mayoral engagements.

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 and Appendix B provides details of the Mayor's engagements for period of 15th October 2020 to date.

2. Financial Appraisal

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

3. Appendices

[Appendix A – Mayor's Update Report January 2021](#)

[Appendix B – Mayor's Engagements 15th October 2020 to date](#)

4. Contact Officer

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

Assistant Town Clerk

Town Clerk

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

Mayor's Report 15th October 2020 – 28th January 2021

Friday 30th October – Bishopstone Station platform – present for the hand-over of planters to Friends of Bishopstone Station (FOBS) by Seaford Rotary.

Still adjusting to the social distancing requirements of the pandemic, with the Young Mayor, the Mayor laid the Seaford town wreath at the War Memorial on 29 October in advance of Remembrance Sunday and the Seaford town wreath at the Commonwealth Memorial by the War Graves in Seaford Cemetery on 29 October in advance of the traditional Tuesday Remembrance Service there following Remembrance Sunday. The Deputy Mayor read a Lesson at the St Leonard's 'socially distanced' Remembrance Sunday Service. The Remembrance Sunday Service at Seaford Baptist which the Mayor was scheduled to attend, was instead a pre-recorded video streamed on YouTube made previously with no congregation present in the church.

Sunday 1st November visited the 'Plastic Free Seaford Beach Clean' starting from The Buckle carpark.

Monday 2nd and Thursday 5th November – attended two virtual Seaford Chamber of Commerce meetings, a Committee Meeting and a breakfast – as Mayor.

Saturday 14th November – attended the East Sussex Prayer Breakfast (virtual by Zoom) hosted by the High Sheriff of East Sussex.

Tuesday 17th November – attended East Sussex County Council's virtual Civic Meeting, led by ESCC Chair Cllr David Elkin.

Friday 4th December – took part in prayers for Seaford by the Mayor's Chaplain beside the 'Tree of Lights' with Deputy Mayor Cllr Jean Cash. Followed by judging the 'Best Dressed Shop Window Competition' with Clare Davis, President of the Seaford Chamber of Commerce, Deputy Mayor Cllr Jean Cash and the Young Mayor Chanel Pritchard.

Saturday 5th December - presented the 'Best Dressed Window Competition' trophy and runners up Certificates with Gerri Ori – Membership Committee Chair of the Seaford Chamber of Commerce. This year's winner was Foam and Fabrics, displaying 'The Night Before Christmas'. They were delighted to win the trophy with one year's free membership of the Seaford Chamber of Commerce. Joint runners up were newcomers 'Room Interiors' and the 'Barbers Lodge' located in High Street; both won a half price annual membership of the Seaford Chamber of Commerce.

Thursday 10th December - 'switched on' the Seaford Christmas Lights with Santa (from Seaford Rotary).

Friday 18th December – drew the winning tickets for the Inner Wheel Club of Seaford Christmas Raffle – a socially distanced outdoor 'event'.

Saturday 19th December – took part in the socially distanced 'Christmas Carol Concert for Seaford with Lockdown Nativity' at Seaford Baptist Church. I thank all the Councillors and the Town Clerk for accepting the invitation to be present and to everyone who viewed the 'live

stream' or who saw the video later on. A retiring Offering was made for the Mayor's Charity Initiative.

Wednesday 30th December – recorded a telephone interview with Clive Mellor for Seahaven FM broadcast on 4 January to launch the request for nominations for the Mayor of Seaford's Covid-19 Hero Certificates, the Mayor's Awards and The Don Mabey Award. Previously publicised in January's Seaford Scene and on the Mayor's Facebook page.

Thursday 7th January – invited as a speaker at the Seaford Chamber of Commerce virtual Breakfast Meeting on the experiences of being a Mayor for seven months in lockdown.

In addition :-

I called for and then, with the Mayor's Secretary, chose the winners of the Mayor's Christmas Card design competition. Entries were received from Cradle Hill Primary, Annecy RC Primary, The Cabin (community project) at Cradle Hill and two local children. The winning entries were made into the Mayor's Christmas Card 2020 which is sent to the 'Civic List' and others – this year, the majority were emailed to recipients by the Mayor's Secretary.

This year, due to restrictions, the Mayor's Carol Concert could not take place. However, I supported and liaised with the Seaford Baptist Church in its organising of the 'Christmas Carol Concert for Seaford – presenting the Lockdown Nativity' as the Covid-19 secure replacement.

I have been developing the 'Mayor's Charities Initiative' – drawing in additional local 'not for profit organisations' and charities – list is now at 32. As part of this I have been liaising with the Seaford service organisations Planning Group (Martello Rotary, NPS Lions, Seaford Rotary, Seaford Bonfire Society, National Coastwatch Institution (Newhaven)) for the organisation of a 'Support our Seaford Charities Event'.

Mayoral Engagements 15th October 2020 to 28th January 2021

October	Date	Time		Organisation	Event	Location
	29.10.2020	11am	Thursday	STC	Private Laying Wreath Remembrance	War Memorial
	29.10.2020	11.30am	Thursday	STC	Private laying of wreath Commonwealth War Graves	Seaford Cemetery
	30.10.2020	am	Friday	Friends of Bishopstone Station	Planters Rotary/ FOBS	Bishopstone Station
November						
	1.11.2020	10.30am	Sunday	Plastic Free Seaford	Beach Clean	Seaford Beach
	2.11.2020		Monday	Chamber of Commerce	Committee Meeting	Virtual
	5.11.2020		Thursday	Chamber of Commerce	Breakfast Meeting	Virtual
	8.11.2020	10.30am	Sunday	St Leonards	Service of Remembrance	St Leonards
	9.11.2020	7pm	Monday	Chamber of Commerce	AGM	by Zoom
	14.11.2020	8.30 am	Saturday	High Sheriff	East Sussex Prayer Breakfast	Zoom
	17.11.2020	3pm	Tuesday	ESCC Cllr Elkin	Virtual Civic Meeting	Zoom
December						
	4.12.2020	4.30pm	Friday	STC/ Chamber of Commerce	Prayers for Seaford at Christmas	War Memorial
	4.12.2020	4.45pm	Friday	Chamber of Commerce	Window Display Judging	Town Centre
	5.12.2020		Saturday	Mayor / Chamber of Commerce	Presentation Trophy of Window Display comp	Seaford Town Centre
	10.12.2020		Thursday	Mayor and Rotary Santa	Christmas Lights Switch on	Broad Street
	18.12.2020	10.30am	Friday	Inner Wheel	Christmas Raffle Draw	Doorstep draw
	19.12.2020	4pm	Saturday	Seaford Baptist Church	Christmas Carol Concert	Seaford Baptist Church
	30.12.2020		Wednesday	Seahaven FM	Record interview re Mayor/ Covid Awards	Virtual
January 2021						
	7.1.2021		Thursday	Chamber of Commerce	Speaker on Year as Mayor	Virtual



Seaford Town Council

Report 120/20

Agenda Item No:	6
Committee:	Council
Date:	28th January 2021
Title:	Climate Change Working Group Update Report
By:	Adam Chugg, Town Clerk
Purpose of Report:	To present an update report from the Climate Change Working Group

Recommendations

The Council is recommended:

- 1. To note the contents of the Working Group's Update Report.**
- 2. To consider the recommendations within the Working Group's Update Report:**
 - 2a.** To acknowledge that having declared a Climate Emergency last year the Council now has a duty to take action with initiatives that will address the dangers that the town faces through Climate Change impacts.
 - 2b.** To host a day or weekend on The Salts to inform and educate residents about the impacts of Climate Change locally and how the community can prepare and act to lessen these impacts. It is suggested this be planned for July/August, Covid developments allowing.

1. Background

- 1.1** At its meeting on 17th October 2019, the Town Council established a Climate Change Working Party (CCWP) with the purpose of:

'Considering the climate change situation in town and bringing forward recommendations for climate change actions/amelioration measures; reporting back at 3, 6 & 9 months.'
- 1.2** The members of the CCWP are Councillors J Meek, J Cash, J Edson, M Everden and R Reed. Due to COVID-19, the first update report of the Group was delayed, being brought to Full Council at its meeting on 20th August 2020.
- 1.3** Attached at [Appendix A](#) is the second update report of the Group for Full Council to consider.
- 1.4** The original remit of the Group does impose time constraints on the reporting back, so it is recommended that this remit be amended to reflect the longer-term existence of this Group as it continues to guide the Town Council along its journey of tackling Climate Change.
- 1.5** Members may wish to discuss this but it is recommended that the purpose be amended as follows:

'Considering and ongoing monitoring of the climate change situation in town and bringing forward recommendations for climate change actions/amelioration measures; reporting back to Full Council as and when required'

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 Adam Chugg, Town Clerk.

Town Clerk



REPORT 120/20 - APPENDIX A: CLIMATE CHANGE WORKING GROUP REPORT

Information

1 Climate Emergency

- 1.1 Declaring a Climate Emergency in itself does nothing to address the crisis, but it acts as a catalyst for action to be taken
- 1.2 The council therefore has a mandate now to take action to help protect the town and its citizens, particularly as part of Lewes District's climate agenda
- 1.3 Climate Change is a very complicated and involved combination of factors and effects, which many people find hard to understand and contemplate. The implications can be frightening and cause worry and anxiety.
- 1.4 Education and dissemination of information are key to helping people cope with these pressures and providing the opportunity for them to actively participate in a meaningful way to mitigate anxieties by taking part.
- 1.5 Seaford Town Council is uniquely placed to lead local actions to address climate change and has the means to facilitate this
- 1.6 Recently there has been great uptake of Climate Change awareness in the town with the emergence of the Seaford Environmental Alliance, the teaming of the Martello Rotary Club with the Seaford Community Partnership specifically to address climate change, the increase of people joining beach cleans with Plastic Free Seaford. These initiatives need town council partnership
- 1.7 Lewes District Council has a Climate Change and Sustainability Strategy Framework and is involving local dialogue through its Climate Action Forum. As the largest population in Lewes District, Seaford needs to engage also in the Climate Change discussion.
- 1.8 The CCWP recognises the heavy toll Covid has taken on the life of the community, on its resources and resilience, but feels it would be irresponsible to allow this particular crisis to distract from the looming and potentially far greater crisis that faces the world. It therefore feels it is crucial to, as far as possible given the constrictions, pursue activities and initiatives which will engage and inspire the public to participate in local mitigating environmental actions for the good of the community

2 Information Day

- 2.1 The Council's involvement need neither have high financial implications nor involve undue extra officer time, if it works with voluntary groups to facilitate an event.
- 2.2 The Salts would seem to be an ideal site for such an event. Local groups would like to hold bicycle maintenance and repair demonstrations and also run cycle tours around the town and environs.

2.3 The event would allow many local voluntary groups to have stands to publicise their initiatives and encourage people to join up, such as:

- Plastic free Seaford
- Trees for Seaford
- Friends of green spaces groups, such as Blatchington Pond
- Sussex Wildlife Trust
- South Downs National Park
- Seaford Environmental Alliance
- Seaford Community Partnership
- Refill Seaford
- Youth Action Forum
- Cycle Seahaven
- Foodbank
- Greenhavens
- Community Gardens
- Seaford Allotment
- Trishaws
- Etc

2.4 Commercial suppliers could also be encouraged to hold a stall to inform re their products, such as:

- Mr Cycle to demonstrate electric bikes
- Ovesco
- BHESCO – energy co-op
- Warmer Sussex
- Rampion windfarm
- Boutique modern – ECO homes, Newhaven
- Etc

2.5 Local organisations to inform via talks/audio-visual presentations:

- Lewes District Climate Forum
- Lewes District Council Strategic Climate Initiative
- STC Climate Change Working Party
- Environment Agency
- Seaford Gateway Project
- SCP
- Etc

2.6 It is envisaged that such an event would not involve commercial ventures, ie our present concessionaires, such as Salts Cafe/Creme de la Crepe, would function as usual, but no additional concessions would be invited.

2.7 In addition to the Salts venue, it is suggested for consideration that the town centre holds street events, with traders encouraged to have stalls on the street and roads possibly closed to facilitate more walking and cycling and reduced car use

2.8 It is suggested that the Council might like to seek sponsorship for this event either by a one-off grant or from a prominent infrastructure provider locally, such as Rampion or Veolia.

- 2.9 Such an event the CCWP recognises needs to be in the diary ASAP to allow organisation and forward planning, so urges Council to commit in principle, subject to officers/partners investigating liabilities, opportunities and logistics.
- 2.10 There is the possibility of instigating a District wide co-initiative, so LDC, LTC and NTC could be approached to run similar events concurrently, creating a larger awareness throughout this part of Sussex.

These suggestions are by no means exhaustive or complete, and we would welcome other ideas and initiatives which could complement this theme. It would also be good to hear of other organisations and groups who might wish to partner or be somehow involved.

Cllr James Meek, chair, and on behalf of, the Climate Change Working Party,



Seaford Town Council

Report 123/20

Agenda Item No:	8
Committee:	Council
Date:	28th January 2021
Title:	COVID-19 Position Statement – 5th January 2021
By:	Adam Chugg, Town Clerk
Purpose of Report:	To present the Town Council's COVID-19 Position Statement from 5th January 2021 for noting

Recommendations

The Council is recommended:

- 1. To note the contents of the Seaford Town Council COVID-19 Position Statement 5th January 2021.**
-

1. Background

- 1.1** As a result of the Government's announcement, the Town Council reviewed and updated its COVID-19 Position Statement on 5th January 2021.
- 1.2** The updated Position Statement is included at [Appendix A](#), to be noted by Full Council.
- 1.3** The Position Statement is reviewed weekly the Town Council's Central Management Team (CMT) or upon an announcement by Government dictating change.

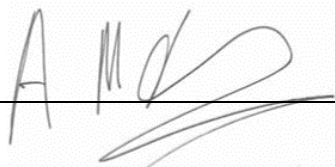
2. Financial Appraisal

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

3. Contact Officer

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

Town Clerk



Report 123/20 – Appendix A



Seaford Town Council

UPDATED

Date 5th January 2021

Contact: Adam Chugg
Town Clerk

admin@seafordtowncouncil.gov.uk

01323 894870

Seaford Town Council's Coronavirus (COVID-19) Position Statement

The Town Council has been regularly monitoring the situation regarding Coronavirus (COVID-19) both locally and nationally. Following the most recent announcement made by the national Government on the evening of the 4th of January the following arrangements are in place:

The View at Seaford Head

Unfortunately, due to the restrictions The View will remain closed until further notice.

If you have any questions or would still like to make a booking for the future leave a message at 01323 890139 (option 3) or email to hello@the-view.co.uk. A member of staff will respond to your enquiry as soon as possible. Any bookings are subject to restrictions that may be in place.

The View wishes to thank all its loyal customers for their support in these difficult times and looks forward to welcoming customers back through its doors.

Seaford Head Golf Course

Seaford Head Golf Course will now close, as instructed by the new government guidelines

Please contact the Golf Professional, Fraser Morley, with any questions regarding membership or course rules, by email at seafordheadproshop@hotmail.co.uk

Town Council Facilities and Concessions

Public toilets, playgrounds, car parks and public spaces remain open.

Tennis courts and other outdoor sporting facilities are closed.

Concessions remain open, as per the Government guidance, but we are mindful of the government advice to stay at home and are reminding concession holders of their responsibilities i.e.:

'It is against the law to meet socially with family or friends unless they are part of your household or support bubble. You can only leave your home to exercise, and not for the purpose of recreation or leisure (e.g. a picnic or a social meeting). This should be limited to once per day, and you should not travel outside your local area.'

We are also making sure they have the necessary measures in place to maintain strict social distancing.

Town Council Events and Events on Town Council Land

There are no planned Town Council events. The use of Town Council land is permitted, only once a Covid-specific risk assessment has been considered and approved with the open spaces application.

Town Council Meetings

The Town Council will continue to hold all Council and Committee meetings virtually rather than in person. The details of any meetings on its website and also issued by email to registered recipients (sign up for these by emailing admin@seafordtowncouncil.gov.uk).

Town Council Projects

The Town Council had to take the difficult decision to cease non-urgent projects immediately until further notice. Officers continue to make plans for when the Town Council is able to consider future project delivery again.

Town Council Offices

The Town Council Offices were closed to members of the public from 20th March 2020 until Government guidance changed. Heeding the Government's continued advice, the offices will continue to remain closed until further notice.

Officers continue to carry out their normal duties from home and the telephones are switched to the voicemail system, which is monitored throughout the day, with officers equipped to return calls where necessary. The admin@seafordtowncouncil.gov.uk email account continues to be monitored.

Anyone visiting the shared building at 37 Church Street is reminded to wear face coverings whilst in the shared reception areas. Services offered by the Citizen's Advice Bureau remain via telephone or online only at this stage.

Community Engagement

The Town Council will continue to communicate with the community via social media, the Town Council website, email and by telephone where necessary. In general, the Town Council will be following Government guidelines on limiting social contact and in trying to prevent any further spread of the virus. All measures above are therefore subject to change as deemed necessary and this guidance will be updated as necessary.

The Town Council will do all we can to share information necessary or helpful to the community regarding COVID-19.

All at Seaford Town Council thank you for your patience and support during this time.

Review Frequency: *Upon an announcement by Government dictating change.*



Seaford Town Council

Report 125/20

Agenda Item No:	9
Committee:	Full Council
Date:	28th January 2021
Title:	Town Clerk's Update Report
By:	Adam Chugg, Town Clerk
Purpose of Report:	To update Councillors on initial work undertaken by and work priorities for the new Town Clerk

Recommendations

Full Council is recommended:

- 1. To note the report and the priorities within.**

1 Preamble

This is my first report since I became the Town Clerk and Proper Officer on the 1st of December. I want to thank staff and councillors for their warm welcome and help in getting me started successfully in the role.

In this report, I set out the following:

- Getting started in the role.
- Key pieces of work.
- Looking Ahead.
- Culture and Approach.

2 Getting Started

In the first few weeks in post, the following has been achieved.

2.1 Get to know the work of the council.

- 121 Meetings with all meetings chairs, chairs of work groups.
- 121 Meetings with all managers and other staff I manage.
- I met with the Young Mayor.
- I have convened and hosted introduction meetings for all councillors.
- I have attended council meetings including Golf and The View, Planning and Highways, Finance and General Purposes and the Climate Change Working Group.
- I have attended 2 monthly Committee Chair Management Group (CCMG) meetings.
- I now chair the weekly Central Management Team (CMT) meetings.
- I have read and reviewed many of the Policies and Standing Orders.

2.2 Learn more about the role while being Proper Officer now.

Steps here have included:

- Induction meetings in the role with relevant members of staff.
- Induction meeting with Sussex Association of Local Councils (SSALC).
- Induction meeting with the Monitoring Officer.
- Reading ‘Local Councils Explained,’ the National Association of Local Councils (NALC) guide to Town and Parish Councils.
- Fulfilling the role in dealing with Freedom of Information (FOI) requests, clerking meetings, liaising with Chairs on meeting agendas etc.
- Co-ordinating the Council response to the Covid-19 regulation changes of the 24th of December and the 4th of January.

2.3 Understand priorities of council and wider community.

- Meeting with Seaford Community Partnership (SCP) including discussion of arrangements for the Lottery funded work taking place on land owned by the Council.
- Attending the January meeting of Impact Seaford and reviewing the Impact Seaford plan.
- Reviewing the Neighbourhood Plan and understanding where it has to be borne in mind.
- Reviewing and understanding council objectives.
- Undertaking stakeholder meetings with Chamber of Commerce, Lewes District Council (LDC) and other stakeholders.

2.4 Get to grips with the financial challenge and budget setting.

I have been working with the Responsible Financial Officer (RFO) to understand and input to the draft budget discussed at the Finance and General Purposes Committee, the Budget Briefing session with councillors and the budget presented to Full Council elsewhere on this agenda.

3 Key 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.
- Take forward the revising of the Hurdis House Lease.
- Oversee the completion of the budget setting process.
- Work with councillors and officers on publicity and messaging relating to the budget and the precept for 2021/22.
- Put together a confirmed list of measures to maximise revenue from ‘Staycation’ opportunities in 2021.
- Review and update the arrangements relating to the Golf Professional.
- 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.
- 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.

4 Looking Ahead

Over the coming months, my priorities will include:

- Work with councilors, staff and stakeholders to update and refresh the Strategic Objectives of the Council.
- Enable the Council to play its role in tackling climate emergency, working with councillors and staff to build on the Climate Emergency motion.
- Work with councillors and staff to confirm and implement work that can maximise revenue from ‘Staycation’ opportunities in 2021.
- Improve the financial stability and sustainability of the Council over time.
- Lead and oversee the Council’s response to any further Covid-19 changes and be ready for what the future may hold.
- Fulfill the Proper Office role in relation to Council meetings and business for the calendar year ahead.
- Work with stakeholders to explore and develop options relating to the S106 monies from the former Newlands site.
- Work with officers, councillors and appropriate external expertise to move to the next stages of the HR review, at the most appropriate time.
- Undertake the Certificate in Local Council Administration (CiLCA) qualification.

5 Culture and Approach

Finally, I wanted to say something about my approach to the role, and how this can underpin a positive culture and maximise the success of the Council in working for the betterment of Seaford – please see slide below.



TOWN CLERK INTRODUCTION

I will:

- Work inclusively.
- Promote shared decision making.

I understand:

- The buck stops with me.

I encourage that:

- Cllrs are informed and engaged and
- Officers are supported to achieve successful outcomes.

I value:

- No surprises.
- Mutual respect.



6 Conclusion

I trust this paper gives councillors a good understanding of the start I have made, key areas of work, priorities for the next few months, and the building of the best working environment we can have.

4. Financial Appraisal

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

5. Contact Officer

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

Town Clerk

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



Seaford Town Council

Report 116/20

Agenda Item No:	10
Committee:	Full Council
Date:	28th January 2021
Title:	Conclusion of Annual Governance and Accountability Return (AGAR) 2019-20
By:	Lucy Clark, Finance Manager
Purpose of Report:	To update the Council on the status of the 2019-20 AGAR.

Recommendations

The Council is recommended:

1. To note the report.

1. Information

- 1.1** Following the approval by Full Council on 18th June 2020, the 2019/20 Annual Governance and Accountability Return (AGAR) was submitted to the External Auditor, PKF Littlejohn LLP.
- 1.2** The Finance Manager has now received the outcome of the audit and is pleased to advise that the result is an unqualified opinion. There are no 'except for' matters and it is confirmed that the AGAR is considered to be in accordance with the specified requirements. A copy of the completed AGAR is attached in [Appendix A](#) for reference.
- 1.3** The deadline date of when the Town Council could have expected to receive the returned audited accounts is usually no later than 30th September. However, due to COVID-19, this had been extended to 30th November for 2020.
- 1.4** On 30th November 2020, it was realised that the returned AGAR had not yet been received, so the Finance Manager sent a follow up email to the Auditor, PKF Littlejohn LLP.
- 1.5** Whilst there was not a direct response to the chase up, an email was received on 18th December requesting payment for their outstanding invoice. On this note, it was realised that the audit had in fact been completed and returned during September 2020 but not received by the Town Council. PKF Littlejohn LLP then re-issued the audited AGAR to the Finance Manager who was then able to publish the rights of inspection.
- 1.6** Further checks as to why the original email was not received have found that whilst all emails from PKF Littlejohn are usually received with no issues, this email had gone straight into the Junk Folder and so frustratingly this was not discovered before the 30th November 2020. PKF Littlejohn LLP had in fact signed off the audit on 26th September 2020.

- 1.7 The Accounts and Audit Regulations 2015 (SI 2015/234) state that a 'Notice of Conclusion of Audit' detailing the rights of inspection should be published by 30th November along with sections 1, 2 and 3 of the Annual Return.
- 1.8 In accordance with the above, albeit a little later than 30th November, the notice has now been published on the Council's website and notice board. Copies were also made available for purchase by any person for a sum of fifty pence.
- 1.9 The published AGAR must remain available for public access for a period of no less than five years.

2. Financial Appraisal

The net cost of the External Audit is £2,400.00 which has been paid from the Audit Fees budget.

3. Contact Officer

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


Finance Manager



Responsible Financial Officer



Town Clerk



Annual Governance and Accountability Return 2019/20 Part 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
 - are unable to certify themselves as exempt (fee payable); or
 - have requested a limited assurance review (fee payable)

Guidance notes on completing Part 3 of the Annual Governance and Accountability Return 2019/20

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Part 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:
 - The Annual Internal Audit Report is completed by the authority's internal auditor.
 - Sections 1 and 2 are to be completed and approved by the authority.
 - Section 3 is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published **before 1 July 2020**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2020**. Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2020
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2019/20

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on a publicly accessible website:

Before 1 July 2020 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2019/20**, approved and signed, page 4
- **Section 2 - Accounting Statements 2019/20**, approved and signed, page 5

Not later than 30 September 2020 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review.

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

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

Guidance notes on completing Part 3 of the Annual Governance and Accountability Return 2019/20

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this Annual Governance and Accountability Return. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the Annual Governance and Accountability Return is complete (no highlighted boxes left empty), and is properly signed and dated. Where amendments are made by the authority to the AGAR after it has been approved by the authority and before it has been reviewed by the external auditor, the Chairman and RFO should initial the amendments and if necessary republish the amended AGAR and recommence the period for the exercise of public rights. If the AGAR contains unapproved or unexplained amendments, it may be returned and additional costs will be incurred.
- The authority **should** receive and note the annual internal audit report if possible before approving the annual governance statement and the accounts.
- Use the checklist provided below to review the Annual Governance and Accountability Return for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2020.
- Do not send the external auditor any information not specifically requested. However, **you must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the Annual Governance and Accountability Return covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (Section 2, page 5). An explanation must be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on page 5. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or variances are not fully explained, additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2019) equals the balance brought forward in the current year (Box 1 of 2020).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the period for the exercise of public rights. From the commencement date for a single period of 30 consecutive working days, the approved accounts and accounting records can be inspected. Whatever period the RFO sets it **must** include a common inspection period – during which the accounts and accounting records of all smaller authorities must be available for public inspection – of the first ten working days of July.
- The authority **must** publish the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2020.**

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?	✓	
	Has all additional information requested, including the dates set for the period for the exercise of public rights, been provided for the external auditor?	✓	
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?	✓	
Section 1	For any statement to which the response is 'no', has an explanation been published?	N/A	
Section 2	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?	✓	
	Has an explanation of significant variations from last year to this year been published?	✓	
	Has the bank reconciliation as at 31 March 2020 been reconciled to Box 8?	✓	
	Has an explanation of any difference between Box 7 and Box 8 been provided?	✓	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.	N/A	

**Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

Annual Internal Audit Report 2019/20

Seaford Town Council

This authority's internal auditor, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls to be in operation during the financial year ended 31 March 2020.

The internal audit for 2019/20 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Agreed? Please choose one of the following		
	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic and year-end bank account reconciliations were properly carried out.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. IF the authority certified itself as exempt from a limited assurance review in 2018/19, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2018/19 AGAR tick "not covered")			✓
L. The authority has demonstrated that during summer 2019 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.	✓		
M. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

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

Date(s) internal audit undertaken

09/12/19 20/05/20

Name of person who carried out the internal audit

ANDY BEAMS

Signature of person who carried out the internal audit

andy beams

Date

20/05/20

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

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

Section 1 – Annual Governance Statement 2019/20

We acknowledge as the members of:

Seaford Town Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2020, that:

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

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

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

18/06/2020

and recorded as minute reference:

C23/06/20

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

Chairman

Clerk




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

Authority web address

www.seafordtowncouncil.gov.uk

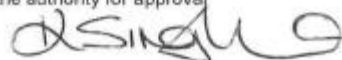
Section 2 – Accounting Statements 2019/20 for

Seaford Town Council

	Year ending		Notes and guidance
	31 March 2019 £	31 March 2020 £	
1. Balances brought forward	177,660	657,099	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	709,949	767,459	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	1,739,494	1,359,013	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	716,923	774,768	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	119,979	119,979	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	1,133,102	1,558,062	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	657,099	330,762	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	816,933	416,627	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	10,683,316	10,988,418	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	1,594,395	1,533,089	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets. N.B. The figures in the accounting statements above do not include any Trust transactions.
		✓	

I certify that for the year ended 31 March 2020 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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



Date

03/06/2020

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

18/06/2020

as recorded in minute reference:

C24/06/20.

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



Section 3 – External Auditor Report and Certificate 2019/20

In respect of **Seaford Town Council – ES0088**

1 Respective responsibilities of the body and the auditor

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2020; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work **does not** constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and **does not** provide the same level of assurance that such an audit would do.

2 External auditor report 2019/20

On the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR is in accordance with *Proper Practices* and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

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

None

3 External auditor certificate 2019/20

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2020.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature

PKF Littlejohn LLP

Date

24/09/2020

* Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews for 2019/20 in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)



Agenda Item No:	11
Committee:	Full Council
Date:	28th January 2021
Title:	Full Council Draft Budget 2021/22
By:	Karen Singleton, Responsible Financial Officer (RFO) and Lucy Clark, Finance Manager
Purpose of Report:	To present the Full Council Draft budget for 2021/22 and projected budgets to 2025/26

Recommendations

The Council is recommended to:

- 1. Discuss the budgets presented and set a Precept and corresponding Band D Council Tax for 2021/22.**
 - 2. To note the Projected budgets for the years 2022/23, 2023/24, 2024/25 & 2025/26.**
 - 3. Resolve to budget to add at least £100,000 per annum to the General Reserve until the General Reserve is at least £500,000 or equal to 50% of the Precept, whichever is the higher.**
 - 4. To approve expenditure budgeted to and from Earmarked Reserves as set out in 2.7**
-

1. Summary

- 1.1 Attached as [Appendix 1](#) to this report is the draft Seaford Town Council (the Council) Budget for 2021/22 and the projected budgets for 2022/23, 2023/24, 2024/25 and 2025/26. Budgets have been projected until 2025/26 to inform long term planning and will be reviewed and updated during the budget setting process in 2021, all known future expenditure has been included in these projections. The increases presented for the four years projected budgets do not include all projects as these will be discussed and included later in the year when the Council reviews the Strategic Objectives, Seafront Improvement Plan and Salts Development Plan.
- 1.2 To aid understanding of the Council finances and budgets, the Council's Earmarked Reserves (EMR) are included as [Appendix 2](#).
- 1.3 The budget that is presented has been considered by all spending committees which recommended its budgets to the Finance & General Purposes Committee (F&GP) which in turn made further amendments as highlighted below in section 2.4 and [Appendix 3](#), before recommending the budgets to Council.

- 1.4 The budget as prepared includes £100,000 to be transferred to the General Reserve and reflects a **£12.16/ 13.24%** per annum or **24p per week** increase in Band D Council Tax for 2021/22. Band D Council Tax would be **£103.99** per annum compared to **£91.83** for 2020/21.

2. Background Information

- 2.1 It has been a very difficult year for the Council's finances with a fall in expected income of over £400,000 so far due to the COVID-19 pandemic. The Council's General Reserve was £184,069 at 1st April 2020 and was insufficient to withstand this loss. Although there have been points in the year where the year end General Reserve has been forecast to be below £30,000, this figure is now looking to be at least £150,000. This is mainly due to:-

Increased Income

- £148,584 - Four beach huts sales- £60,000 which has been used to fund capital expenditure
- £106,500 - Furlough Grants
- £6,123 - Eat Out To Help Out Grant
- £10,370 - Business Grants
- £48,905 - Filming Income £29,104 over budget
- £1,600 - Memorial income entertainments area
- £31,000 - Golf mid-week fees

Reduced Expenditure

- £193,700 - Projects being ceased
- £27,000 - Business Rates rebate
- £289,000 - Small savings against multiple budgets
 - £65,000 - Community Services
 - £69,000 - F&GP
 - £155,000 – Golf & The View

- 2.2 The Council's Internal Auditor has recommended that the General Reserve should be maintained at **at least** 50% of the precept. This would equate to £436,000 using the 2020/21 precept as a guide, but £491,775 if using the presented 2021/22 precept figure. This guidance is given to councils mainly funded by precept, which Seaford Town Council is not. The Council has a greater proportion of commercial income to fund activities and this income is vulnerable to unforeseen external influences, as highlighted by the COVID-19 pandemic. It would therefore be reasonable to have a General Reserve that is significantly higher than this. Councils who are fully funded by Precept do not face the same risk to loss of income as Seaford Town Council do.
- 2.3 The General Reserve as at 1 April 2020 was £184,069 (£207,153 in 2019). The RFO recommends to include **at least** £100,000, **per year**, in the budget to be added to the General Reserve, until reserves are sufficient to sustain the Council in times where income is at risk. The Council's Internal Auditor has confirmed that this policy means that Seaford Town Council will meet the Internal Audit requirement of:

The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.

If Full Council fails to approve this as a policy then the Council could face a qualified Audit Report and the Annual Internal Audit Report in the Annual Governance and Accountability Return (AGAR) would be ticked as '*Not achieved*' for the above audit objective, meaning that the Council had failed to budget adequately.

This Internal Audit report can be seen in the AGAR which is part of report no.116/20, Appendix A, page 3, [Agenda item 10](#).

It is therefore recommended that Full Council resolve to budget to add at least £100,000 the General Reserve over the next few years until the General Reserve is at least £500,000 or 50% of the Precept, whichever is the higher.

2.4 Amendments made to other Committee budgets by F&GP

F&GP considered the Full Council budget and reaffirmed some of the bigger decisions made by the other Committees and amended others reducing the Full Council budget by £52,000.

The budgets discussed and considered by F&GP are attached as [Appendix 3](#).

2.5 Council Tax Base

The Band D Council Tax is measured with reference to a Council Tax Base, which is calculated every year by LDC. The Band D base for 2021/22 is 9,457.9 compared to 9,495.71 in 2020/21. This figure is divided into the required precept to give the Band D Council Tax figure. This year's reduction in base will increase the Band D Council Tax by approximately 50p per annum.

Attached as [Appendix 4](#) is a letter from Lewes District Council containing useful information about the calculation of Council Tax.

2.6 Precept

The lowest recommended precept for 2021/22 is £983,550. The overall effect of all projected income and expenditure for 2021/22 would be 13.24% / £12.16 per annum/24p per week, increase in Band D Council Tax. The proposed Band D Council Tax would be £103.99 per annum, compared with £91.83 in 2020/21.

2.7 Earmarked Reserves (EMR)

The Council's Earmarked Reserves are attached as [Appendix 2](#).

EMRs at 1st January 2021 were £232,055 but only £58,882 of this available to use for general/ revenue expenditure. This £58,882 is currently allocated to Seafront Development.

The budget includes the following Expenditure **FROM** EMR- These have been approved by the Community Services Committee

- Up to £20,000 for the Salts Tennis Project from CIL Receipts EMR 361– there is currently only £13,000 in the EMR so this figure is used in the budget setting but more CIL money should be received in April, therefore potentially the whole amount could be met from CIL receipts.
- £50,000 for the building of a sea defence wall in front of Bönningstedt beach huts- from EMR363 Capital Receipts

- £22,000 for a contingency sum or potential loan for the building of Martello Toilets (should the lottery grant not be received) – from EMR363 Capital Receipts.

The budget includes the following transfer **TO** EMR

- £4,800 – as part of the agreement for the interest free loan for the Tennis court refurbishment at the Salts, the Lawn Tennis Association have asked that the Council set aside £4,800 per annum for the maintenance of the Courts. In future, this sum should be met from surpluses in income.

3. Conclusion

- 3.1 2020/21 has been very uncertain in terms of the Council’s income resulting in all projects being ceased and only essential expenditure incurred. It is hoped that 2021/22 will be a much better year but as the UK has just gone into another full lockdown, with the Golf Course closed until mid-February, losing at least at least £15,000 per month and the View unlikely to open before April, things are far from certain. While closed in December the View made a loss of £9,000 this is after Government grants of £14,169. This includes all liabilities e.g. loans that have not been paid.
- 3.2 The budgets have been set on a very prudent basis but do not take into account full closure of the biggest income generators the Golf and the View. Should lockdowns continue into 2021/22 the Council might have to spend some of the £100,000 that it has budgeted to increase the General Reserve and projects may again need to be ceased. This will result in a higher increase in the Precept for 2022/23. To make this less likely and to make sure that the Council has a better buffer to mitigate the risk of such losses, the RFO recommends that the Precept be increased to enable a larger sum to be put to the General Reserve. The table below shows how this would affect the General Reserve and the Band D Council Tax.

	2019/20	Band D Base Increased for 2021/22			
		13.24%	15%	20%	25%
Band D	£91.83	£103.99	£105.60	£110.20	£114.79
Increase in Band D (£) pa		£12.16	£13.77	£18.36	£22.95
Band D Base	£9,495.71	9,457.9	9,457.9	9,457.9	9,457.9
Precept	£872,023	£983,511	£998,797	£1,042,223	£1,085,649
Amount To General Reserve		£100,000	£115,286	£158,712	£202,138

- 3.3 It should be noted that the average Town Council’s Precept in Lewes District accounts for less than 5% of a Council Tax bill, and Seaford Town Council is still significantly lower than other local Councils in the area as shown in the table below:

Current Band D comparisons with Neighbouring Towns for 2020/21

	Precept	Special Expenses*	Total
Lewes	£197.76	£56.12	£253.88
Newhaven	£146.06	£36.53	£182.59
Peacehaven	£134.17	£ 8.56	£142.73
Telscombe	£94.70	£22.78	£117.48
Seaford	£91.83	£ 6.17	£98.00

*Special Expenses are equitably charged by LDC for the grounds maintenance services it provides in some Parishes but not others, charging each for its own area (2020/21 figures).

- 3.4 It should be noted that moving projects, election costs forward to 2022/23 has resulted in the increase for 2022/23 being a 17.24% increase in Band D Council Tax. This is just a guide and will change when the budget process begins at the end of 2021. Hopefully by that time the effects of the COVID-19 Pandemic will be clearer.
- 3.5 For future resilience, the Council needs to ensure that it has sufficient reserves to ‘weather the storm’ should the commercial income decrease as it has during 2020/21. It is recommended that prudent budgeting, increasing the General Reserve and only incurring expenditure that is absolutely necessary continues throughout the coming year, and beyond if necessary, to ensure that the Council has robust reserves to withstand any future risks it may face to income.

4. Contact Officer

The contact officers for this report are Karen Singleton, RFO, and Lucy Clark, Finance Manager

Responsible Financial Officer



Finance Manager



Town Clerk



Report 118/20 – Appendix 1 – 2021/22 Draft Full Council Budget

Seaford Town Council		Draft Budget 2021/22					Summary
Summary Budget 2021-22		2020/21 Final Budget	2021-22 Draft Budget	2022-23 Projected Budget	2023-24 Projected Budget	2024-25 Projected Budget	2025-26 Projected Budget
Finance & General Purposes Committee	Income	35,155	32,975	33,729	34,500	35,290	36,099
	Expenditure	608,684	563,150	599,013	610,667	613,617	609,703
	Net Expenditure	573,529	530,175	565,284	576,167	578,327	573,604
Community Services Committee	Income	715,346	581,660	200,309	207,375	202,145	212,923
	Expenditure	1,053,905	834,100	488,285	371,693	380,331	389,204
	Net Expenditure	338,559	252,440	287,976	164,318	178,185	176,280
Golf and The View Committee	Income	1,117,418	852,535	873,244	897,664	922,817	948,725
	Expenditure	1,174,660	1,033,670	1,068,309	1,093,002	1,119,407	1,145,543
	Net Expenditure	57,242	181,135	195,065	195,338	196,590	196,818
Total Committees	Income	1,867,919	1,467,170	1,107,282	1,115,119	1,135,100	1,171,839
	Expenditure	2,837,250	2,430,920	2,155,607	2,050,670	2,086,950	2,118,313
	Total Net Expenditure	969,330	963,750	1,048,325	935,551	951,851	946,474
LESS Funded FROM Earmarked Reserves					(20,000)		
EMR320 - Election costs							
EMR340 - Equipment (towards borehole)	(8,759)	(13,000)					
EMR361 - CIL Receipts							
EMR363 - Capital Receipts	(75,000)	(72,000)					
EMR364 - Spike Bar	(38,548)						
		847,023	878,750	1,048,325	915,551	951,851	946,474
PLUS Transfers TO Ear Marked Reserves							
EMR-Tennis Courts			4,800	4,800	4,800	4,800	4,800
PLUS Transfer TO General Reserves		25,000	100,000	100,000	100,000	100,000	
	Council Funding Requirement	872,023	983,550	1,153,125	1,020,351	1,056,651	951,274
Tax Base		9,495.71	9,457.9	9,458	9,458	9,458	9,458
Band D Council Tax		91.83	103.99	121.92	107.88	111.72	100.58
Council Tax increase (%)			13.24%	17.24%	-11.51%	3.56%	-9.97%
Council Tax increase (£)			£12.16				

Account Code	<u>Administration</u> Cost Centre 201	2020-21 Final Budget	2021-22 Draft Budget	2022-23 Projected Budget	2023-24 Projected Budget	2024-25 Projected Budget	2025-26 Projected Budget
1053	Income Grants	-	-				
1054	Income Other	100	100	100	100	100	100
1062	Income Telephone Recharge	644	570	587	605	623	642
1190	Interest Received	5,099	1,000	1,030	1,061	1,093	1,126
Administration Income		5,842	1,670	1,717	1,766	1,816	1,867
4000	Salaries & Wages	340,272	316,925	323,264	329,729	336,323	343,050
4001	Employers NI	28,026	26,340	26,603	26,869	27,138	27,410
4002	Employers Superannuation	62,457	56,425	56,989	57,559	58,135	58,716
4003	Sub-contracted Staff	12,000	-	10,000	10,000	10,000	10,000
4004	Staff Welfare Costs	1,125	-	-	-	-	-
4009	Recruitment Costs	1,061	1,000	1,030	1,061	1,093	1,126
4010	Staff Training	4,000	4,000	4,120	4,244	4,371	4,502
4012	Staff Expenses	1,030	800	824	849	874	900
4015	Office Refreshments	515	400	412	424	437	450
4100	Telecommunications	5,150	4,750	4,893	5,039	5,190	5,346
4105	Postage	600	400	412	424	437	450
4106	Stationery	2,060	1,800	1,854	1,910	1,967	2,026
4107	Photocopier	1,648	1,900	1,957	2,016	2,076	2,138
4108	Recycling and Shredding	206	210	216	223	229	236
4110	Advertising & Publicity	5,000	1,500	1,545	1,591	1,639	1,688
4111	Office Purchases	1,591	-	-	-	-	-
4112	Subscriptions	5,000	5,500	5,665	5,835	6,010	6,190
4113	Software Support	8,685	9,500	9,785	10,079	10,381	10,692
4114	Licence Fee	35	55	55	55	55	55
4115	Insurance	1,993	2,000	2,060	2,122	2,185	2,251
4116	Web Site	850	1,000	1,000	1,050	1,100	1,150
4154	Land Registry Fees	21	100	103	106	109	113
4155	Professional Fees	4,000	15,000	15,450	15,914	16,391	16,883
4156	Bank Charges	1,803	1,500	1,545	1,591	1,639	1,688
4157	Audit Fees	3,120	3,000	3,090	3,183	3,278	3,377
4182	Catering & Hospitality	100	100	100	100	100	100
4199	Other Expenditure	120	3,000	3,000	3,000	3,000	3,000
4272	Equipment Purchase	2,500	2,000	2,500	2,500	2,600	2,600
Administration Expenditure		494,967	459,205	478,472	487,472	496,759	506,138
Net Expenditure (Income)		489,125	457,535	476,755	485,706	494,944	504,271

Account Code		2020-21 Final Budget	2021-22 Draft Budget	2022-23 Projected Budget	2023-24 Projected Budget	2024-25 Projected Budget	2025-26 Projected Budget
<u>Premises - Church Street</u>							
Cost Centre 205							
1050	Income Rent	6,223	7,610	7,838	8,073	8,316	8,565
	Premises - Church Street Income	6,223	7,610	7,838	8,073	8,316	8,565
4050	Rent Payable	20,373	20,375	20,986	21,616	22,264	22,932
4051	Rates	5,793	8,695	8,956	9,225	9,501	9,786
4059	Church Street Service Charge	18,000	18,000	18,540	19,096	19,669	20,259
4115	Insurance	-	5	5	5	5	5
4201	Cleaning & Hygiene	-	300	309	318	328	338
4270	Vehicle & Equipment Maintenance	567	350	400	412	424	437
4275	Building Maintenance	1,000	1,000	1,000	1,000	1,000	1,000
4901	Term Maintenance (Planned)	500	500	500	550	560	570
	Premises - Church St Expenditure	46,232	49,225	50,696	52,222	53,752	55,327
	<u>Net Expenditure (Income)</u>	40,009	41,615	42,858	44,148	45,436	46,762
<u>Premises - Hurdis House</u>							
Cost Centre 206							
1050	Income Rent	22,580	23,270	23,735	24,210	24,694	25,188
1051	Income Insurance Recharge	410	425	438	451	464	478
	Premises - Hurdis House Income	22,990	23,695	24,173	24,661	25,159	25,667
4115	Insurance	410	425	438	451	464	478
4155	Professional Fees	-	5,000	1,000	1,000	1,000	1,000
4301	Public Works Loan Board	15,002	15,005	15,005	15,005	15,005	-
	Premises-Hurdis House Expenditure	15,412	20,430	16,443	16,456	16,469	1,478
	<u>Net Expenditure (Income)</u>	(7,578)	(3,265)	(7,730)	(8,205)	(8,689)	(24,188)

Account Code		2020-21 Final Budget	2021-22 Draft Budget	2022-23 Projected Budget	2023-24 Projected Budget	2024-25 Projected Budget	2025-26 Projected Budget
Account <u>Civic Expenses</u>							
Code Cost Centre 210							
1081	Young Mayor Income	100	-	-	-	-	-
	Civic Expenses Income	100	-	-	-	-	-
4013	Members Expenses	150	150	150	150	150	150
4014	Members Training	1,000	1,000	1,000	1,000	1,500	1,000
4106	Stationery	500	500	500	500	1,000	500
4110	Advertising & Publicity	50	-	-	-	-	-
4113	Software Support	3,618	3,500	3,605	3,713	3,825	3,939
4115	Insurance	205	240	247	255	262	270
4181	Civic - Mayor's Expenses	1,500	1,000	1,500	1,500	1,500	1,500
4182	Catering & Hospitality	500	500	500	500	500	500
4183	Civic - Awards	500	250	250	250	250	250
4184	Civic - Other	200	150	150	150	150	150
4188	Town Crier Expenses	250	250	250	250	250	250
4189	Young Mayor	600	250	250	250	250	250
4190	Election Costs	12,000	6,500	20,000	20,000	10,000	10,000
	Civic Expenses Expenditure	21,073	14,290	28,402	28,518	19,637	18,759
	Net Expenditure (Income)	20,973	14,290	28,402	28,518	19,637	18,759
Account <u>Grants Pool</u>							
Code Cost Centre 215							
4401	Grants Pool	31,000	15,000	20,000	21,000	22,000	23,000
	SFA - CAB		5,000	5,000	5,000	5,000	5,000
	Grants Expenditure	31,000	20,000	25,000	26,000	27,000	28,000
	Net Expenditure (Income)	31,000	20,000	25,000	26,000	27,000	28,000
<u>COMMITTEE SUMMARY</u>							
201	Administration	489,125	457,535	476,755	485,706	494,944	504,271
205	Premises Church Street	40,009	41,615	42,858	44,148	45,436	46,762
206	Premises Hurdis House	(7,578)	(3,265)	(7,730)	(8,205)	(8,689)	(24,188)
210	Civic Expenses	20,973	14,290	28,402	28,518	19,637	18,759
215	Grants	31,000	20,000	25,000	26,000	27,000	28,000
	Total Net Expenditure (Income)	573,529	530,175	565,284	576,167	578,327	573,604
	Total Committee Income	35,155	32,975	33,729	34,500	35,290	36,099
	Total Committee Expenditure	608,684	563,150	599,013	610,667	613,617	609,703
	Net Committee Requirement	573,529	530,175	565,284	576,167	578,327	573,604

Account Code		2020-21 Budget	2021-22 Draft Budget	2022-23 Projected Budget	2023-24 Projected Budget	2024-25 Projected Budget	2025-26 Projected Budget
Salts Recreation Ground							
Cost Centre 105							
1050	Income Rent	2,152	2,155	2,220	2,286	2,355	2,425
1051	Income Insurance Recharge	1,436	1,480	1,524	1,570	1,617	1,666
1055	Income Memorial Bench	1,500	-	-	-	-	-
1058	Income Water Recharge	4,579	4,525	4,661	4,801	4,945	5,093
1066	Concession Income	18,825	12,000	18,600	23,400	14,000	20,000
1073	Sports Pitch Hire & Green Fees	3,636	2,000	2,020	2,040	2,061	2,081
	Tennis Court Income		6,000	14,500	14,500	14,500	14,500
	Salts Recreation Ground Income	32,129	28,160	43,525	48,597	39,477	45,765
4052	Water & Sewerage	8,000	8,420	8,673	8,933	9,201	9,477
4055	Electricity	284	300	309	318	328	338
4100	Telecommunications	200	250	258	265	273	281
4115	Insurance	3,411	3,690	3,801	3,915	4,032	4,153
4250	Memorial Bench	1,000	-	-	-	-	-
4251	Dog Bin Emptying	1,922	2,000	2,050	2,101	2,154	2,208
4252	Additional Litter Pick	723	1,000	1,030	1,061	1,093	1,126
4260	Grounds Maintenance Contract	71,750	69,635	71,376	73,160	74,989	76,864
4261	Grounds Maintenance Non Contract	6,000	6,000	6,180	6,365	6,556	6,753
4275	Building Maintenance	4,000	3,000	3,090	3,183	3,278	3,377
	Tennis Court Expenditure		6,000	6,000	6,000	6,000	6,000
	LTA loan		7,010	7,010	7,010	7,010	7,010
	Salts Recreation Ground Expenditure	97,290	107,305	109,776	112,312	114,914	117,586
	Net Expenditure (Income)	65,161	79,145	66,251	63,714	75,437	71,820
Crouch Recreation Ground							
Cost Centre 106							
1050	Income Rent	1,625	2,550	2,627	2,705	2,786	2,870
1051	Income Insurance Recharge	628	635	654	674	694	715
1058	Income Water Recharge	1,500	3,000	3,030	3,060	3,091	3,122
1073	Sports Pitch Hire & Green Fees	10,000	6,500	6,565	6,631	6,697	6,764
	Crouch Recreation Ground Income	13,753	12,685	12,876	13,070	13,268	13,470
4052	Water & Sewerage	6,700	5,100	5,253	5,411	5,573	5,740
4115	Insurance	843	880	906	934	962	990
4251	Dog Bin Emptying	1,372	1,375	1,409	1,445	1,481	1,518
4260	Grounds Maintenance Contract	44,029	34,890	35,762	36,656	37,573	38,512
4261	Grounds Maintenance Non Contract	4,120	5,000	5,150	5,305	5,464	5,628
4275	Building Maintenance	1,000	500	515	530	546	563
	Crouch Recreation Ground Expenditure	58,065	47,745	48,996	50,280	51,598	52,951
	Net Expenditure (Income)	44,312	35,060	36,120	37,210	38,330	39,480

Account Code		2020-21 Budget	2021-22 Draft Budget	2022-23 Projected Budget	2023-24 Projected Budget	2024-25 Projected Budget	2025-26 Projected Budget
Account <u>Martello Fields</u>							
Code Cost Centre 107							
1050	Income Rent	7,500	5,000	5,150	5,305	5,464	5,628
	Martello Fields Income	7,500	5,000	5,150	5,305	5,464	5,628
4115	Insurance	-	10	10	11	11	11
4251	Dog Bin Emptying	1,098	1,100	1,128	1,156	1,185	1,214
4260	Grounds Maintenance Contract	16,148	16,200	16,605	17,020	17,446	17,882
4261	Grounds Maintenance Non Contract	4,244	3,000	3,090	3,183	3,278	3,377
	Martello Fields Expenditure	21,490	20,310	20,833	21,369	21,919	22,484
	Net Expenditure (Income)	13,990	15,310	15,683	16,065	16,456	16,856
Account <u>Other Open Spaces</u>							
Code Cost Centre 108							
1050	Income rent	90	90	90	90	90	90
	Other Open Spaces Income	90	90	90	90	90	90
4052	Water & Sewerage	331	310	319	329	339	349
4154	Land Registry Fees	60	60	60	60	60	60
4251	Dog Bin Emptying	2,197	2,200	2,255	2,311	2,369	2,428
4260	Grounds Maintenance Contract	30,887	23,645	24,236	24,842	25,463	26,100
4261	Grounds Maintenance Non Contract	7,000	7,000	7,210	7,426	7,649	7,879
	Other Open Spaces Expenditure	40,475	33,215	34,080	34,969	35,880	36,816
	Net Expenditure (Income)	40,385	33,125	33,990	34,879	35,790	36,726
Account <u>Crypt</u>							
Code Cost Centre 113							
1051	Income Insurance Recharge	366	380	391	403	415	428
	Crypt Income	366	380	391	403	415	428
4115	Insurance	366	380	391	403	415	428
4275	Building Maintenance	500	500	500	500	500	500
	Crypt Expenditure	866	880	891	903	915	928
	Net Expenditure (Income)	500	500	500	500	500	500

		2020-21 Budget	2021-22 Draft Budget	2022-23 Projected Budget	2023-24 Projected Budget	2024-25 Projected Budget	2025-26 Projected Budget
Account	South Street Toilets						
Code	Cost Centre 114						
4275	Building Maintenance	1,030	1,000	1,030	1,061	1,093	1,126
	South Street Expenditure	1,030	1,000	1,030	1,061	1,093	1,126
	<u>Net Expenditure (Income)</u>	1,030	1,000	1,030	1,061	1,093	1,126
Account	<u>Martello Tower</u>						
Code	Cost Centre 115						
4115	Insurance	1,695	1,745	1,797	1,851	1,907	1,964
4275	Building Maintenance	8,000	4,000	4,120	4,244	4,371	4,502
	Martello Tower Expenditure	9,695	5,745	5,917	6,095	6,278	6,466
	<u>Net Expenditure (Income)</u>	9,695	5,745	5,917	6,095	6,278	6,466
Account	<u>Seaford Head Estate</u>						
Code	Cost Centre 116						
1011	Income Filming	15,000	15,000	15,000	15,000	15,000	15,000
1050	Income Rent	10,000	10,000	10,000	10,000	10,000	10,000
1053	Income Grants	3,250	3,250	3,250	3,250	3,250	3,250
1054	Income Other	100	600	600	600	600	600
1055	Income Memorial Bench	2,000	-	-	-	-	-
1066	Income Concession	1,800	3,300	3,300	2,000	2,500	3,500
1200	Income Nature Reserve	750	-	-	-	-	-
	Seaford Head Estate Income	32,900	32,150	32,150	30,850	31,350	32,350
4110	Advertising & Publicity	2,884	-	-	-	-	-
4115	Insurance	851	880	906	934	962	990
4199	Other Expenditure	1,300	1,200	1,236	1,273	1,311	1,351
4250	Memorial Bench	2,000	-	-	-	-	-
4251	Dog Bin Emptying	1,098	1,100	1,128	1,156	1,185	1,214
4260	Grounds Maintenance Contract	1,901	2,000	2,050	2,101	2,154	2,208
4261	Grounds Maintenance Non Contract	3,090	3,000	3,090	3,183	3,278	3,377
4275	Buildings Maintenance	4,000	1,000	1,030	1,061	1,093	1,126
4500	Nature Reserve Expenses	14,500	16,200	16,524	16,854	17,192	17,535
4501	Filming Expenses	3,000	3,000	3,000	3,000	3,000	3,000
	Seaford Head Estate Expenditure	34,625	28,380	28,964	29,562	30,174	30,800
	<u>Net Expenditure (Income)</u>	1,725	(3,770)	(3,186)	(1,288)	(1,176)	(1,550)

Account Code		2020-21 Budget	2021-22 Draft Budget	2022-23 Projected Budget	2023-24 Projected Budget	2024-25 Projected Budget	2025-26 Projected Budget
Account <u>Seafront</u>							
Code Cost Centre 117							
1057	Income Electricity Recharge	4,310	3,000	3,090	3,183	3,278	3,377
1058	Income Water Recharge	99	100	103	106	109	113
1066	Income Concession	48,175	41,820	43,075	44,367	45,698	47,069
1084	Income Promenade	300	150	155	159	164	169
	Seafront Income	52,884	45,070	46,422	47,815	49,249	50,727
4052	Water & Sewerage	500	500	515	530	546	563
4055	Electricity	4,310	3,000	3,090	3,183	3,278	3,377
4115	Insurance	875	955	984	1,013	1,044	1,075
4155	Professional fees	-	1,000	-	-	-	-
4253	Shelters	2,000	2,500	2,575	2,652	2,732	2,814
4255	The Shoal Expenditure	-	500	515	530	546	563
4261	Grounds Maintenance Non Contract	6,000	7,000	7,210	7,426	7,649	7,879
4270	Vehicles & Equipment Maintenance	100	100	100	100	100	100
4275	Building Maintenance	3,000	2,000	2,060	2,122	2,185	2,251
	Martello Toilets rebuild PWLB loan	5,000	22,000	22,000	22,000	22,000	22,000
	Seafront Expenditure	16,785	39,555	39,049	39,557	40,081	40,620
	<u>Net Expenditure (Income)</u>	<u>(36,099)</u>	<u>(5,515)</u>	<u>(7,373)</u>	<u>(8,258)</u>	<u>(9,168)</u>	<u>(10,106)</u>
Account <u>Beach Huts</u>							
Code Cost Centre 118							
1057	Income Electricity Recharge	-	100	103	106	109	113
1060	Beach Hut Site Licence	22,690	24,455	25,189	25,944	26,723	27,524
1061	Beach Hut Annual Rental	23,636	15,195	15,651	16,120	16,604	17,102
1066	Beach Hut Concessions x 4	6,000	6,240	6,240	6,240	6,240	6,240
1094	Income Seasonal Beach Huts	15,000	-	-	-	-	-
	Beach Huts Income	67,326	45,990	47,183	48,411	49,676	50,979
4021	Electricity Top Up Cards	-	100	103	106	109	113
4051	Rates	3,659	5,140	5,294	5,453	5,617	5,785
4110	Advertising & Publicity	2,000	1,000	1,030	1,061	1,093	1,126
4115	Insurance	1,617	1,215	1,251	1,289	1,328	1,367
4258	Seasonal Beach Hut Revenue Expenditure	10,000	2,000	2,060	2,122	2,185	2,251
4275	Building Maintenance	1,061	3,000	3,090	3,183	3,278	3,377
	Beach Huts Expenditure	18,337	12,455	12,829	13,214	13,610	14,018
	<u>Net Expenditure (Income)</u>	<u>(48,989)</u>	<u>(33,535)</u>	<u>(34,354)</u>	<u>(35,197)</u>	<u>(36,066)</u>	<u>(36,961)</u>

Account Code		2020-21 Budget	2021-22 Draft Budget	2022-23 Projected Budget	2023-24 Projected Budget	2024-25 Projected Budget	2025-26 Projected Budget
Account <u>Old Town Hall</u>							
Code Cost Centre 119							
1050	Income Rent	1,275	1,275	1,275	1,275	1,275	1,275
1051	Income Insurance Recharge	191	200	206	212	219	225
	Old Town Hall Income	1,466	1,475	1,481	1,487	1,494	1,500
4115	Insurance	191	200	206	212	219	225
4275	Building Maintenance	3,000	2,000	2,000	2,000	2,000	2,000
	Old Town Hall Expenditure	3,191	2,200	2,206	2,212	2,219	2,225
	<u>Net Expenditure (Income)</u>	1,725	725	725	725	725	725
Account <u>Seaford In Bloom</u>							
Code Cost Centre 121							
1054	Other Income	417	415	500	500	500	500
	Seaford In Bloom Income	417	415	500	500	500	500
4402	Seaford In Bloom	9,396	5,000	5,150	5,305	5,464	5,628
	Seaford In Bloom Expenditure	9,396	5,000	5,150	5,305	5,464	5,628
	<u>Net Expenditure (Income)</u>	8,979	4,585	4,650	4,805	4,964	5,128
Account <u>Allotments</u>							
Code Cost Centre 125							
1050	Income Rent	1,016	1,035	1,056	1,077	1,098	1,120
	Allotments Income	1,016	1,035	1,056	1,077	1,098	1,120
4261	Grounds Maintenance Non-Contract	500	500	500	500	500	500
	Allotments Expenditure	500	500	500	500	500	500
	<u>Net Expenditure (Income)</u>	(516)	(535)	(556)	(577)	(598)	(620)
Account <u>Other Recreation</u>							
Code Cost Centre 130							
4410	Swimming Pool	10,000	10,000	10,000	10,000	10,000	10,000
	Other Recreation Expenditure	10,000	10,000	10,000	10,000	10,000	10,000
	<u>Net Expenditure (Income)</u>	10,000	10,000	10,000	10,000	10,000	10,000

		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
		Budget	Draft Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
Account	CCTV						
Code	Cost Centre 134						
4055	Electricity	2,554	2,550	2,627	2,705	2,786	2,870
4115	Insurance	350	400	412	424	437	450
4276	CCTV	9,000	9,000	9,270	9,548	9,835	10,130
	CCTV Expenditure	11,904	11,950	12,309	12,678	13,058	13,450
	<u>Net Expenditure (Income)</u>	11,904	11,950	12,309	12,678	13,058	13,450
Account	Community Service Events						
Code	Cost Centre 135						
1070	Armed Forces Day	2,000	2,000	2,060	2,122	2,185	2,251
1075	Christmas Event Income	7,000	7,210	7,426	7,649	7,879	8,115
1085	Events Income	-	-	-	-	-	-
	Community Service Events Income	9,000	9,210	9,486	9,771	10,064	10,366
4115	Insurance	54	60	62	64	66	68
4195	Events Expenditure	3,090	1,000	1,030	1,061	1,093	1,126
4273	Christmas Lights	15,000	15,000	15,450	15,914	16,391	16,883
4281	Christmas Event Expenditure	10,300	10,300	10,609	10,927	11,255	11,593
4282	Armed Forces Day Expenditure	2,000	2,000	2,060	2,122	2,185	2,251
	Community Service Events Expenditure	30,444	28,360	29,211	30,087	30,990	31,919
	<u>Net Expenditure (Income)</u>	21,444	19,150	19,725	20,316	20,926	21,553
Account	Projects Pool						
Code	Cost Centre 225						
1014	Cil Receipts & S106 Receipts	9,500	-	-	-	-	-
1016	Beach Hut Sales	167,000	-	-	-	-	-
1053	Income Grants	320,000	400,000	-	-	-	-
	Projects Pool Income	496,500	400,000	-	-	-	-
4155	Professional Fees	1,000	-	-	-	-	-
4257	Seafront Improvement Plan	88,000	50,000	30,000	-	-	-
4274	Project Expenditure	39,500	2,000	55,000	-	-	-
4420	Bonn BH Capital Expenditure	167,000	-	-	-	-	-
4421	Martello Toilets Capital Costs	320,000	400,000	-	-	-	-
4422	Skate Park, Salts	5,284	-	-	-	-	-
4423	Salts Development Plan	35,000	20,000	15,000	-	-	-
4424	South Hill Barn Development	25,000	5,000	25,000	-	-	-
	Projects Pool Expenditure	685,784	477,000	125,000	-	-	-
	<u>Net Expenditure (Income)</u>	189,284	77,000	125,000	-	-	-

	2020-21 Budget	2021-22 Draft Budget	2022-23 Projected Budget	2023-24 Projected Budget	2024-25 Projected Budget	2025-26 Projected Budget	
<u>Planning & Highways</u>							
Cost Centre 301							
4263	Bus Shelter Maintenance/Cleaning	1,030	1,500	1,545	1,591	1,639	1,688
4451	Twitten Naming	3,000	1,000	-	-	-	-
Planning & Highways Expenditure							
		4,030	2,500	1,545	1,591	1,639	1,688
<u>Net Expenditure (Income)</u>							
		4,030	2,500	1,545	1,591	1,639	1,688
<u>COMMITTEE SUMMARY</u>							
Net Expenditure (Income)							
105	Salts Recreation Ground	65,161	79,145	66,251	63,714	75,437	71,820
106	The Crouch Recreation Ground	44,312	35,060	36,120	37,210	38,330	39,480
107	Martello Fields	13,990	15,310	15,683	16,065	16,456	16,856
108	Other Open Spaces	40,385	33,125	33,990	34,879	35,790	36,726
113	Crypt	500	500	500	500	500	500
114	South Street	1,030	1,000	1,030	1,061	1,093	1,126
115	Martello Tower	9,695	5,745	5,917	6,095	6,278	6,466
116	Seaford Head Estate	1,725	(3,770)	(3,186)	(1,288)	(1,176)	(1,550)
117	Seafront	(36,099)	(5,515)	(7,373)	(8,258)	(9,168)	(10,106)
118	Beach Huts	(48,989)	(33,535)	(34,354)	(35,197)	(36,066)	(36,961)
119	Old Town Hall	1,725	725	725	725	725	725
121	Seaford In Bloom	8,979	4,585	4,650	4,805	4,964	5,128
125	Allotments	(516)	(535)	(556)	(577)	(598)	(620)
130	Other Recreation	10,000	10,000	10,000	10,000	10,000	10,000
134	CCTV	11,904	11,950	12,309	12,678	13,058	13,450
135	Community Service Other	21,444	19,150	19,725	20,316	20,926	21,553
225	Projects Pool	189,284	77,000	125,000	-	-	-
301	Planning & Highways	4,030	2,500	1,545	1,591	1,639	1,688
Total Net Committee Requirement		338,559	252,440	287,976	164,318	178,185	176,280
Total Committee Income		715,346	581,660	200,309	207,375	202,145	212,923
Total Committee Expenditure		1,053,905	834,100	488,285	371,693	380,331	389,204
<u>Total Net Committee requirement</u>		338,559	252,440	287,976	164,318	178,185	176,280

Account Code	2020-21 Final Budget	2021-22 Draft Budget	2022-23 Projected Budget	2023-24 Projected Budget	2024-25 Projected Budget	2025-26 Projected Budget
Golf Course						
Cost Centre 101						
1000	189,943	170,000	175,100	180,353	185,764	191,336
1001	80,850	82,000	84,460	86,994	89,604	92,292
1002	73,500	71,300	73,439	75,642	77,911	80,249
1003	73,500	72,400	74,572	76,809	79,113	81,487
1004	1,000	1,100	1,133	1,167	1,202	1,238
1007	7,500	7,500	7,500	7,500	7,500	7,500
1050	85	85	85	85	85	85
1054	800	650	650	650	650	650
1077	7,000	3,000	-	-	-	-
1100	2,500	-	-	-	-	-
1311	18,540	17,500	18,025	18,566	19,123	19,696
Golf Course Income	455,218	425,535	434,964	447,766	460,952	474,533
4000	96,935	98,285	101,234	104,271	107,399	110,621
4001	8,440	8,715	8,976	9,246	9,523	9,809
4002	11,308	17,080	17,592	18,120	18,664	19,224
4004	346	-	-	-	-	-
4009	-	500	515	530	546	563
4010	1,910	2,000	2,060	2,122	2,185	2,251
4011	1,273	1,250	1,288	1,326	1,366	1,407
4015	300	280	288	297	306	315
4041	53,894	55,000	56,100	57,222	58,366	59,534
4045	2,500	1,000	1,000	1,000	1,000	1,000
4046	15,437	14,300	14,729	15,171	15,626	16,095
4051	21,018	21,355	21,996	22,656	23,335	24,035
4052	1,000	1,000	1,030	1,061	1,093	1,126
4060	350	350	361	372	383	394
4100	783	750	773	796	820	844
4105	150	50	50	50	50	50
4106	400	350	350	350	350	350
4110	5,000	500	515	530	546	563
4112	600	500	515	530	546	563
4113	1,527	1,935	1,993	2,053	2,114	2,178
4114	75	75	75	75	75	75
4115	9,352	9,785	10,079	10,381	10,692	11,013
4116	74	75	77	80	82	84
4156	4,532	4,500	4,635	4,774	4,917	5,065
4021	-	500	500	500	500	500
4251	1,098	1,325	1,358	1,392	1,427	1,463
4261	35,000	37,000	38,110	39,253	40,431	41,644
4270	15,000	15,000	15,450	15,914	16,391	16,883
4271	59,401	66,850	68,850	69,456	70,062	70,668
4272	11,300	8,500	2,000	2,060	2,122	2,185
4275	1,200	1,200	1,236	1,273	1,311	1,351
4276	-	200	206	212	219	225
4279	750	1,000	1,030	1,061	1,093	1,126
4308	50,000	50,000	50,000	50,000	50,000	50,000
4309	7,256	8,000	8,240	8,487	8,742	9,004
Review golf pros contract	-	5,000	-	-	-	-
Golf Course Expenditure	418,208	434,210	451,210	462,619	474,360	486,440
Net Expenditure (Income)	(37,010)	8,675	16,246	14,854	13,408	11,907
Capital Costs-Golf & The View						
Cost Centre 102						
PWLB Income	35,000	-	-	-	-	-
Golf Course Income	35,000	-	-	-	-	-
4266	35,000	-	-	-	-	-
4267	38,548	-	-	-	-	-
PWLB Costs	1,971	-	-	-	-	-
Golf Course Expenditure	75,519	-	-	-	-	-
Net Expenditure (Income)	40,519	-	-	-	-	-

Account Number	The View Cost Centre 103	2020-21 Final Budget	2021-22 Draft Budget	2022-23 Projected Budget	2023-24 Projected Budget	2024-25 Projected Budget	2025-26 Projected Budget
1050	Income Rent	1,000	1,000	1,000	1,000	1,000	1,000
1305	Income hire pro shop & changing rooms	50,000	50,000	50,000	50,000	50,000	50,000
1306	Income Room hires	2,600	-	-	-	-	-
1307	Income Bar Sales	185,000	120,000	123,600	127,308	131,127	135,061
1308	Income Food Sales	265,000	240,000	247,200	254,616	262,254	270,122
1310	Income - Society Food	33,500	16,000	16,480	16,974	17,484	18,008
1312	Function Food Sales	85,000	-	-	-	-	-
1313	Function Bar Sales	5,100	-	-	-	-	-
	The View Income	627,200	427,000	438,280	449,898	461,865	474,191
4000	Salaries & Wages	248,030	219,660	225,152	230,780	236,550	242,464
4001	Employers NI	16,510	16,180	16,585	16,999	17,424	17,860
4002	Employers Superannuation	16,252	22,070	22,622	23,187	23,767	24,361
4003	Sub-contracted Staff	6,000	4,000	4,000	4,000	4,000	4,000
4004	Staff Welfare Costs	418	-	-	-	-	-
4009	Recruitment Costs	100	-	-	-	-	-
4010	Staff Training	1,500	1,000	1,000	1,000	1,000	1,000
4012	Staff Expenses	160	150	155	159	164	169
4016	Staff Uniform	50	100	500	-	500	-
4017	Time Sheet & Rota Software	212	220	227	233	240	248
4051	Rates	6,755	6,865	7,071	7,283	7,502	7,727
4052	Water & Sewerage	4,800	4,900	5,047	5,198	5,354	5,515
4055	Electricity	20,855	19,500	20,085	20,688	21,308	21,947
4056	Gas	5,411	5,000	5,150	5,305	5,464	5,628
4060	Refuse	3,605	3,500	3,605	3,713	3,825	3,939
4100	Telecommunications	3,500	3,000	3,090	3,183	3,278	3,377
4105	Postage	100	100	103	106	109	113
4106	Stationery	1,061	1,000	1,030	1,061	1,093	1,126
4107	Photocopying	10	-	-	-	-	-
4110	Advertising & Publicity	7,000	5,000	5,150	5,305	5,464	5,628
4112	Subscriptions	75	75	75	75	75	75
4113	Software Support	1,140	1,100	1,133	1,167	1,202	1,238
4114	Licence Fee	1,000	1,000	1,030	1,061	1,093	1,126
4115	Insurance	3,920	3,920	4,038	4,159	4,283	4,412
4116	Web Site	1,500	220	227	233	240	248
4156	Bank Charges	5,243	5,000	5,150	5,305	5,464	5,628
4196	Events Expenditure - The View	2,575	-	-	-	-	-
4201	Cleaning & Hygiene	17,347	15,000	15,450	15,914	16,391	16,883
4202	Linen Cleaning	3,090	600	618	637	656	675
4270	Vehicles & Equipment Maintenance	2,000	2,000	2,060	2,122	2,185	2,251
4272	Equipment Purchase	1,000	1,000	1,030	1,061	1,093	1,126
4275	Building Maintenance	3,000	3,000	3,090	3,183	3,278	3,377
4276	CCTV	1,871	500	515	530	546	563
4279	Fire & Security	1,100	1,500	1,545	1,591	1,639	1,688
4301	Public Works Loan Payment	105,000	105,000	105,000	105,000	105,000	105,000
4303	Food Expenditure	120,000	96,000	98,880	101,846	104,902	108,049
4304	Bar Expenditure	55,000	42,000	43,260	44,558	45,895	47,271
4306	Catering & Utensils & Equipment	1,000	1,000	1,030	1,061	1,093	1,126
4307	Bar Utensils & Equipment	250	250	258	265	273	281
4311	Pest Control	768	850	876	902	929	957
4313	Stock Take	2,225	2,200	2,266	2,334	2,404	2,476
4314	Cost of Card Top Up Incentive	4,500	3,000	3,000	3,000	3,000	3,000
4901	Term Maintenance	5,000	2,000	6,000	6,180	6,365	6,556
	The View Expenditure	680,933	599,460	617,099	630,383	645,047	659,103
	Net Expenditure (Income)	53,733	172,460	178,819	180,485	183,182	184,911
	COMMITTEE SUMMARY						
	Net Expenditure by Cost centre						
101	Golf Course	(37,010)	8,675	16,246	14,854	13,408	11,907
102	Capital Costs-Golf & The View	40,519	-	-	-	-	-
103	The View	53,733	172,460	178,819	180,485	183,182	184,911
	Total Net Committee Requirement	57,242	181,135	195,065	195,338	196,590	196,818
	Total Overall Golf & The View income	1,117,418	852,535	873,244	897,664	922,817	948,725
	Total Overall Golf & The View Expenditure	1,174,660	1,033,670	1,068,309	1,093,002	1,119,407	1,145,543
	Total Net Committee Requirement	57,242	181,135	195,065	195,338	196,590	196,818

Report 118/20 – Appendix 2 – Earmarked Reserves

Seaford Town Council

Draft Budget 2021/22

Earmarked Reserves

Seaford Town Council

Earmarked Reserves 2020/21

A/C Code	Reserve Details	Opening At 01/04/2020	Income/ Transfers from Other Reserves	Transfers to Other Reserves	Used To Fund Expenditure	Closing Balance 01/01/2021	Committed	Balance	Comments
323	Crypt Professional Fees	£1,075.00				£1,075.00			Expenditure to be used for Building Works at the Crypt.
329	The Salts Landscaping	£844.55				£844.55			Pitch repairs may be required due to wet weather over winter.
334	Seaford Head Nature Reserve	£538.57		£538.57		£0.00			Council-20/08/20 to transfer back to General Reserve
342	Trees For Seaford *	£12,627.65	£1,172.00		£3,662.07	£10,137.58			Income received from Resident Donations. Restricted to spend only on Trees
355	The Seaford App.	£1,206.00		£1,206.00		£0.00			Council-20/08/20 to transfer back to General Reserve
358	Community Projects	£1,487.67			£17.92	£1,469.75			Income received from donations for Beach Access Platform to be used for maintenance & repairs.
361	CIL Receipts *	£12,653.34	£17,747.07		£5,869.50	£24,530.91	£11,500.00	£13,030.91	Income received from CIL monies - Restricted use Council-20/08/20 approved to spend £10,000 Splash point, £4,500 water refill stations. 2021/22 up to £20,000 for tennis courts- include 2020/21 CIL receipts
363	Capital Receipts *	£7,132.68	£148,583.33		£20,600.84	£135,115.17	£114,000.00	£21,115.17	Can only be used for Capital Expenditure. 20/8/20 FC- balances on the Capital Receipts Reserve is used to fund any capital expenditure in the year. £40,000 committed for new pump house. 2021/22 £50,000- Sea defence Wall at Bönningstedt Beach Huts £22,000- Martello Toilets
364	Spike Bar	£38,548.00		£38,548.00		£0.00			Transferred to use for new pump house - 365
365	Borehole & Pump House (Golf)	£9,667.03	£38,548.00	£48,215.03		£0.00			£40,000 for new pump House to be spent from Capital Receipts -20/8/20 FC any remaining balance on EMR 365 is returned to the General Reserve
366	Seafront Development Plan (SDP)	£60,912.08			£2,030.00	£58,882.08			For expenditure on SDP
	TOTAL EMR	£146,692.57	£206,050.40	£88,507.60	£32,180.33	£232,055.04	£125,500.00	£34,146.08	

* RESTRICTED USE

Report 118/20 – Appendix 3 – F&GP Committee Decisions on Draft Budget

Seaford Town Council

Draft Budget 2021/22

DRAFT BUDGETED EXPENDITURE 2021/22- DISCUSSED BY F&GP

Code Budget	2021-22 Potential reductions	Notes	Notes & F&GP Decision	
F&GP				
4110	Advertising & Publicity	£3,000	Newsletter & Council Tax Leaflet	Amended to reduce budgeted Advertising & Publicity from £3,000 to £1,500;
4155	Professional Fees	£20,000	£10,000- legal & Professional advice £10,000- asset feasibility studies	Amended to reduce the budgeted Professional Fees from £20,000 to £15,000;
4190	Election Costs	£12,000	Could be transferred to 2022 & 2023 budgets	Amended to reduce the budgeted Election Costs from £18,500 to £6,500;
4401	Grants Pool	£20,000	Discretionary Grants Scheme	Amended to reduce the Grants Pool from £25,000 to £20,000;
	SFA - CAB	£5,000	SFA CAB	Amended to reduce the Grants Pool from £25,000 to £20,000;
	Salaries	£7,605	3% increase included	Amended to reduce the budgeted salary increase for 2021/2022 to from 3% to 2%;
		£67,605		

Code	Budget	2021-22 Potential reductions	Notes	Notes & F&GP Decision
CSC				
	LTA loan	£7,010	10 year Interest free loan for Tennis Courts Project	Retain the budgeted Salts Development Plan for the tennis courts;
4423	Salts Development Plan	£20,000	£20,000- Tennis Courts- at least £13,000 can be met from CIL	Retain the budgeted Salts Development Plan £20,000 for the tennis courts;
	Martello Toilets rebuild / PWLB loan	£22,000	To be used as a contingency sum if the Lottery grant to build the Martello Toilets is successful or to obtain a 25 year loan if it is not.	Retain the budgeted Martello Toilets £22,000, being met from capital receipts;
4402	Seaford In Bloom	£5,000	SiB already placed order and reductions had already been made	Retain the budgeted Seaford in Bloom £5,000
4281	Christmas Event Net Expenditure	£3,090	Income £7,210 Expenditure £10,300	Retain the budgeted Christmas Event Net Expenditure £3,090
4274	Project Expenditure	£10,000	£5,000-Electric to Bonningstedt Ice Cream Concession £5,000-Salts complete CCTV works	1. Amended to reduce the budgeted costs for the Bönningstedt Ice Cream concession electric point of £2k 2. Amended to remove the budgeted Salts CCTV works £5,000, deferring this to a future year;
4424	South Hill Barn Development	£5,000	£5,000- to carry out works to make the Barn more suitable for a broader range of uses	Retain the budgeted South Hill Barn Development £5,000
		£72,100		
Golf & View				
	Additional Staff	£10,000	Teaching professional contractor	Remove the budgeted Additional Staff (Golf & The View) £10,000;
	Review golf pros contract	£5,000	Legal & Professional advice for reviewing contract	Retain the budgeted Golf Pro contact review £5,000
4272	Equipment Purchase	£8,500	Digger £8,500- £7,000 received in 2020 towards this	Retain the budgeted Equipment Purchase £8,500
4901	Term Maintenance	£5,000	Not for specific work	Amended to reduce Term Maintenance from £5,000 to £2,000;
		£28,500		

Report 118/20 – Appendix 4 – LDC Letter Council Tax Precept 2021/11



Lewes District Council

Southover House
Southover Road
Lewes BN7 1AB
01273 471600

My ref: Precept 2021/22
Date: 16 Dec 2020

Dear Clerk or Responsible Finance Officer,

COUNCIL TAX PRECEPT 2021/22

I am writing to you to explain the timetable for town and parish councils to notify Lewes District Council of their local Precept (budget) requirements for 2021/22, and to set out the proposed timing of the Precept payments.

1. CALCULATING THE TOWN AND PARISH COUNCIL TAX

Some of you may be new to your role this year and so, with apologies to those of you who are more than familiar with this already, I will briefly explain how the town and parish Council Tax, which will be charged to your local residents, is calculated.

I will use the Precept that each town or parish council sets to calculate the basic Council tax amount for that town or parish council as follows:

Council Tax (for a Band D property) = Precept *divided by* Taxbase for Town/Parish

Lewes DC sets the Taxbase amount each year. It is the estimated number of properties in the local area from which the Council Tax will be collected. This estimate takes into account the council tax Band of every property (for example, a property in valuation Band H is equal to 2 properties in Band D), as well as the number of properties at which council tax exemptions and discounts apply (e.g. for single occupancy and, importantly, for low income households through the local Council Tax Reduction Scheme). It also includes a small allowance for potential non-collection of council tax.

If a town or parish council decides to keep its Precept the same from one year to the next, but its Taxbase increases (because, for example, new homes have been built in the local area) the Council Tax to be charged in that town or parish area will go down. Conversely, if the Taxbase reduces as a result of a higher number of properties for which a discount or exemption applies, the local Council Tax will increase.

In accordance with statutory regulations, I have used the details held in our council tax records on 31 October as the starting point for calculating the 2021/22 Taxbase which Lewes DC's Cabinet approved at its meeting on 10th December 2020.

As in previous years I have prepared a simple 'ready reckoner' which you can use to calculate the amount of council tax that your planned Precept for 2021/22 will equate to, as well as the increase or decrease compared with the current year, if this is of interest to you. The calculator will show your council tax for 2021/22 for any level of budget that you choose. Simply select your Town or Parish from the drop down and enter your budget where shown. You will then see the 2021/22 Precept amount, the 2020/21 council tax and the % change in each of these compared with 2020/21. Unfortunately, I can't guarantee that this calculator will work with every type of spreadsheet software, so please get in touch if you do need some help or would like to discuss.

2. COUNCIL TAX INCREASE – REFERENDUM

If a district or county council decides to increase its council tax by more than a specified limit, it is required to hold a local referendum to approve that increase. The Government sets the limit each year and gives advance notice of what the limit will be. As part of the Spending Review 2020 the Chancellor announced that the limit would remain unchanged at 2% for 2021/22, although full details are still to be provided.

3. SPECIAL EXPENSES

Lewes DC will continue with the system of 'Special Expenses' in 2021/22, so that the cost of each open space which it owns and maintains is charged only to the council taxpayers in that part of the District in which the open space is located. Special Expenses have no impact on town or parish council precepts or council tax amounts but are an addition to Lewes DC's council tax where applicable.

4. PRECEPT NOTIFICATIONS

At its meeting on 22nd February 2021, Lewes DC will set its 2021/22 budget and the council tax amounts for each town and parish within the District. In order to allow me to meet my reporting deadline, I would be grateful if you could notify your Precept to me by the end of Friday 15th January at the latest, using the form which I have attached. It is important that you use this form as it will clearly identify the amount of the Precept and also provides a clear audit trail. If your Town/Parish will be meeting to set its Precept after 15th January, will you please let me know before then so that I can plan accordingly.

If your Precept exceeds £100,000, you will also need to provide a breakdown of your 2021/22 budgeted service expenditure and income which will be published at the same time as the Council Tax bills are sent out next March. In order to comply with the Council Tax and Non-Domestic Tax Rating Regulations, this breakdown should highlight the following: total gross expenditure on services, total contributions to and from reserves, total income and your net expenditure. Comparative figures for your 2020/21 original budget are also needed.

5. PRECEPT PAYMENTS

Lewes DC is required to consult towns and parishes before 31 December each year on our proposals for the payment of precepts in the forthcoming year. We are proposing to continue in 2021/22 with the approach that we have followed in previous years i.e. we will pay 50% of the Precept on Wednesday 31st March 2021 (to arrive in your bank account by Friday 2nd April) and the remaining 50% on Wednesday 1st September 2021 (to arrive in your bank account by Friday 3rd September).

If you would like to discuss any of the above matters in greater detail, please do not hesitate to contact me on 01323 435691 or email me at Andrew.Clarke@lewes-eastbourne.gov.uk.

Yours faithfully,

Andrew Clarke
Deputy Chief Finance Officer (Financial Planning)



Seaford Town Council

Report 111/20

Agenda Item No: 12
Committee: Full Council
Date: 28th January 2021
Title: Financial Regulations Review
By: Karen Singleton, Responsible Financial Officer
Purpose of Report: To present the review of the Council's Financial Regulations.

Recommendations

The Council is recommended:

- 1. To adopt the revised Financial Regulations as presented in report 111/20, with any necessary corrections to page numbers.**
-

1. Information

1.1 The Financial Regulations were last reviewed in June 2019. Attached as Appendix A are the Financial Regulations that have been recently reviewed by officers including recommended tracked changes. Tracked changes can sometimes make a document hard to follow so the document without the tracked changes is attached as Appendix B.

1.2 Most of the amendments are changes of wording, changes to comply with current guidance (NALC model Financial Regulations 2019), or changes that reflect current practice. One significant change is for all contracts over £200,000 to be accepted by Full Council. See table 11.1(k)

1.3 The Council is recommended to comment upon and adopt the revised document.

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



Town Clerk



Report 111/20 – Appendix A: Financial Regulations WITH Tracked Changes



Seaford Town Council

FINANCIAL REGULATIONS

(Based on NALC 2014⁹ model Financial Regulations)

INDEX

	Page no.
1. GENERAL	2
2. ACCOUNTING AND AUDIT (INTERNAL AND EXTERNAL).....	4
3. ANNUAL ESTIMATES (BUDGET) AND FORWARD PLANNING	6
4. BUDGETARY CONTROL AND AUTHORITY TO SPEND	6
5. BANKING ARRANGEMENTS AND AUTHORISATION OF PAYMENTS	7
6. INSTRUCTIONS FOR THE MAKING OF PAYMENTS	9
7. PAYMENT OF SALARIES	9
8. LOANS AND INVESTMENTS	11
9. INCOME	11
10. ORDERS FOR WORK, GOODS AND SERVICES	12
11. CONTRACTS	13
12. PAYMENTS UNDER CONTRACTS FOR BUILDING OR OTHER CONSTRUCTION WORKS.....	18
13. STORES AND EQUIPMENT	18
14. ASSETS, PROPERTIES AND ESTATES	19
15. INSURANCE	19
16. INTERNAL CONTROL	20
17. EARMARKED RESERVES	21
18. RISK MANAGEMENT	22
19. SUSPENSION AND REVISION OF FINANCIAL REGULATIONS	22

These Financial Regulations were adopted by [the Full Council](#) at its meeting held on 29th June 2019-[XXX](#)

1 GENERAL

- 1.1. These Financial Regulations govern the conduct of financial management by the Town Council and may only be amended or varied by resolution of Full the Council. Financial Regulations are one of the Town Council's three governing policy documents providing procedural guidance for members and officers. Financial Regulations must be observed in conjunction with the Town Council's Standing Orders⁴.
- 1.2. The Town Council is responsible in law for ensuring that its financial management is adequate and effective and that the Town Council has a sound system of internal control, which facilitates the effective exercise of the Town Council's functions, including arrangements for the management of risk.
- 1.3. The Town Council's accounting control systems must include measures:
 - for the timely production of accounts;
 - that provide for the safe and efficient safeguarding of public money;
 - to prevent and detect inaccuracy and fraud; and
 - identifying the duties of officers.
- 1.4. These Financial Regulations demonstrate how the Town Council meets these responsibilities and requirements.
- 1.5. At least once a year, prior to approving the Annual Governance Statement, the Town Council must review the effectiveness of its system of internal control, which shall be in accordance with proper practices.
- 1.6. Any breaches of the Financial Regulations may be liable to disciplinary action against the individual in accordance with the Town Council's disciplinary policy
- 1.7. Members of the Town Council are expected to follow the instructions within these Regulations and not to entice employees to breach them. Failure to follow instructions within these Regulations brings the office of Councillor into disrepute.
- 1.8. The Responsible Financial Officer (RFO) holds a statutory office to be appointed by Full the Council. The RFO;
 - acts under the policy direction of Full the Council;
 - administers the Town Council's financial affairs in accordance with all Acts, Regulations and proper practices;
 - determines on behalf of the Town Council its accounting records and accounting control systems;
 - ensures the accounting control systems are observed;

⁴Model sStanding Orders for Councils (2018 Edition) are available in Local Councils Explained from National Association of Local Councils (© NALC 2013) National Association of Local Councils

- maintains the accounting records of the [Town](#) Council up to date in accordance with proper practices;
 - assists the [Town](#) Council to secure economy, efficiency and effectiveness in the use of its resources; and
 - produces financial management information as required by the [Town](#) Council.
- 1.9. The accounting records determined by the RFO shall be sufficient to show and explain the [Town](#) Council's transactions and to enable the RFO to ensure that any income and expenditure account, ~~and~~ statement of balances, ~~or~~ record of receipts and payments and additional information, ~~as the case may be~~, or management information prepared for the [Town](#) Council from time to time complies with the Accounts and Audit Regulations².
- 1.10. The accounting records determined by the RFO shall in particular contain:
- entries from day to day of all sums of money received and expended by the [Town](#) Council and the matters to which the income and expenditure or receipts and payments account relate;
 - a record of the assets and liabilities of the [Town](#) Council; and
 - wherever relevant, a record of the [Town](#) Council's income and expenditure in relation to claims made, or to be made, for any contribution, grant or subsidy.
- 1.11. The accounting control systems determined by the RFO shall include:
- procedures to ensure that the financial transactions of the [Town](#) Council are recorded as soon as reasonably practicable and as accurately and reasonably as possible;
 - procedures to enable the prevention and detection of inaccuracies and fraud and the ability to reconstruct any lost records;
 - identification of the duties of officers dealing with financial transactions and division of responsibilities of those officers in relation to significant transactions;
 - procedures to ensure that uncollectable amounts, including any bad debts are not submitted to ~~Full the~~ Council for approval to be written off ~~except without~~ the approval of the RFO and that the approvals are shown in the accounting records; and
 - measures to ensure that risk is properly managed.
- 1.12. The [Town](#) Council is not empowered by these Regulations or otherwise to delegate certain specified decisions. In particular, any decision regarding:

² Accounts and Audit (England) Regulations 2015 and any subsequent amendments and current regulations.

- setting the final budget or the precept (Council tax requirement);
- approving accounting statements;
- approving an annual governance statement;
- borrowing;
- writing off bad debts above the approved delegated limit ([£3,000](#));
- declaring eligibility for the General Power of Competence; and
- addressing recommendations in any report from the internal or external auditors unless of high importance as determined by the Town Clerk ([TC](#)) and / or a matter of security which will be adopted and reported to the Finance & General Purposes Committee meeting as soon as practicable afterwards.

shall be a matter for the Full Council only.

1.13. In addition, the [Town Council](#) must:

- determine and keep under regular review the bank mandate for all [of the Town Council](#) bank accounts;
- in respect of the annual salary for any employee have regard to recommendations and resolutions about annual salaries of employees made by the relevant committee in accordance with its terms of reference.

1.14. In these [Financial Regulations](#), references to the Accounts and Audit Regulations or 'the regulations' shall mean the regulations issued under the provisions of section 27 of the Audit Commission Act 1998, or any superseding legislation, and then in force unless otherwise specified.

1.15. In these [Financial Regulations](#) ~~financial regulations~~ the term 'proper practice' or 'proper practices' shall refer to guidance issued in [Governance and Accountability for Local Councils - a Practitioners' Guide \(England\)](#) issued by the Joint Practitioners Advisory Group (JPAG), available from the websites of NALC and the Society for Local Council Clerks (SLCC).

1.16. [All references to authorisation in this document can be made by electronic means e.g. email, as well as hard signatures.](#)

2. [ACCOUNTING AND AUDIT \(INTERNAL AND EXTERNAL\)](#)

2.1. All accounting procedures and financial records of the [Town Council](#) shall be determined by the RFO in accordance with the Accounts and Audit Regulations, appropriate guidance and proper practices.

2.2. On a regular basis, at least once in each quarter, and at each financial year end, a member other than the Mayor shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO [& Finance Manager \(FM\)](#). The member shall sign the

reconciliations and the original bank statements (or similar document) as evidence of verification. This activity shall on conclusion be reported, including any exceptions, to and noted by the Finance ~~and~~ & General Purposes Committee.

- 2.3. The RFO shall complete the annual statement of accounts, annual report, and any related documents of the Town Council contained in the Annual Governance & Accountability Return (AGAR), (as specified in proper practices,) as soon as practicable after the end of the financial year and having certified the accounts shall submit them and report thereon to Full the Council within the timescales set by the Accounts and Audit Regulations.
- 2.4. The Town Council shall ensure that there is an adequate and effective system of internal audit of its accounting records, and of its system of internal control in accordance with proper practices. Any officer or member of the Town Council shall make available such documents and records as appear to the Town Council to be necessary for the purpose of the audit and shall, as directed by the Town Council, supply the RFO, internal auditor, or external auditor with such information and explanation as the Town Council considers necessary for that purpose.
- 2.5. The internal auditor shall be appointed by Full Council and shall carry out the work in relation to internal controls required by the Town Council in accordance with proper practices.
- 2.6. The internal auditor shall:
 - be competent and independent of the financial operations of the Town Council;
 - report to Full Council in writing, or in person, on a regular basis with a minimum of two annual written reports during each financial year;
 - to demonstrate competence, objectivity and independence, be free from any actual or perceived conflicts of interest, including those arising from family relationships; and
 - have no involvement in the financial decision making, management or control of the Town Council.
- 2.7. Internal or external auditors may not under any circumstances:
 - perform any operational duties for the Town Council;
 - initiate or approve accounting transactions; or
 - direct the activities of any Town Council employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor.
- 2.8. For the avoidance of doubt, in relation to internal audit the terms 'independent' and 'independence' shall have the same meaning as is described in proper practices.
- 2.9. The RFO shall make arrangements for the exercise of electors' rights in relation to the accounts including the opportunity to inspect the accounts, books, and vouchers and

display or publish any notices and statements of account required by Audit Commission Act 1998, or any superseding legislation, and the Accounts and Audit Regulations.

- 2.10. The RFO shall, as soon as practical, bring to the attention of the Finance & General Purposes Committee any correspondence or report from internal or external auditors.

3. ANNUAL ESTIMATES (BUDGET) AND FORWARD PLANNING

- 3.1. Each committee shall review its three-year forecast of revenue and capital income and expenditure. Having regard to the forecast, it shall thereafter formulate and submit proposals for the following financial year to the Finance & General Purposes Committee (F&GP) Council not later than the end of December each year including any proposals for revising the forecast.

- 3.2. The RFO must each year, by no later than the end of January, prepare detailed estimates of all income and expenditure including the use of reserves and all sources of funding for the following financial year in the form of a budget to be considered by Full the Council.

- 3.3. ~~The Town Council will produce a 3-year budget shall consider annual budget proposals in relation to the Town Council's three-year forecast of revenue and capital receipts and payments including recommendations for the use of reserves and sources of funding and update the forecast accordingly.~~

- ~~3.4. The Council shall consider annual budget proposals in relation to the Council's three-year forecast of revenue and capital receipts and payments including recommendations for the use of reserves and sources of funding and update the forecast accordingly.~~

- ~~3.5.3.4.~~ The Town Council shall fix the precept (Council tax requirement), and relevant basic amount of Council tax to be levied for the ensuing financial year not later than by the end of January each year or a date agreed with the billing authority. The RFO shall issue the precept to the billing authority and shall supply each member with a copy of the approved annual budget.

- ~~3.5.~~ The approved annual budget shall form the basis of financial control for the ensuing year.

~~3.6.~~

4. BUDGETARY CONTROL AND AUTHORITY TO SPEND

- ~~4.1.~~ Expenditure on revenue items up to the amounts included for that class of expenditure in the approved budget is authorised. This authority is to be determined by Full the Council when setting the Annual Budget, subject to the requirements of the Town Council's Standing Orders and Financial Regulations.

- ~~4.2.4.1.~~ No expenditure may be authorised that will exceed the amount provided in the revenue budget for a Committee Budget other than by resolution of Full the Council. During the budget year, it is expected that Account Codes will vary to budget and that

consequently Cost Centres will also vary. However, the Committee spend has to be within budget unless approved otherwise Full by Council. It is noted that some budgets are dependent on external factors e.g. income received at the Golf and The View. Any deviations due to loss of income does not require approval but should be reported to the relevant Committee as soon as practicable. There is no need to undertake virements.

4.3.—In cases of extreme risk, determined by the Town Clerk, to the delivery of Town Council services, the Town Clerk may authorise revenue expenditure on behalf of the Town Council ~~which Council, which~~ in the Town Clerk's judgement it is necessary to carry out. Such expenditure includes repair, replacement or other work, whether or not there is any budgetary provision for the expenditure, subject to a limit of £5,000. The Town Clerk shall report such action to the ~~Chairman~~ Chairman of the Town Council ~~as soon as possible-practicable~~ thereafter.

4.4.4.2. Unspent provisions in the revenue or capital budgets for completed projects shall not be carried forward to a subsequent year. Any such funds will be considered for allocation to earmarked reserves by the Finance ~~and~~ & General Purposes Committee ~~or~~ OR Full Council.

4.5.4.3. The salary budgets are to be reviewed at least annually during the budget setting process and by each year end for the following financial year. ~~S and such review shall be evidenced by a hard copy schedule signed by the Clerk and the Mayor.~~ The RFO will inform committees of any changes impacting on their budget requirement for the coming year in good time. This is not budgetary control just normal budget process.

4.6.4.4. No expenditure shall be authorised in relation to any capital project and no contract entered into or tender accepted involving capital expenditure unless the Town Council is satisfied that the necessary funds are available and where necessary the requisite borrowing approval has been obtained subject to 4.3.2 above.

4.7.4.5. All capital works shall be administered in accordance with the Town Council's ~~Standing~~ Orders and Financial Regulations ~~financial regulations~~ relating to contracts.

4.6. The RFO shall regularly provide the relevant Committee with a statement of income and expenditure to date under each head of the budgets, comparing actual expenditure to the appropriate date against that planned as shown in the budget. These statements are to be prepared at least at the end of each financial quarter and shall show explanations of significant variances. For this purpose purpose, material (significant) shall be in excess of £1,000 or 15% of the budget. ~~Changes-Movements~~ in earmarked reserves shall be approved by the Town Council as part of the budgetary control process.

4.8.

5. BANKING ARRANGEMENTS AND AUTHORISATION OF PAYMENTS

- 5.1. The [Town](#) Council's banking arrangements, including the bank mandate, shall be made by the RFO and approved by ~~Full the~~ Council; banking arrangements may not be delegated to a committee. They shall be regularly reviewed for safety and efficiency.
- 5.2. All invoices for payment shall be examined, verified and certified by the budget manager and then the RFO or ~~Finance Manager~~ (FM) to confirm that the work, goods or services to which each invoice relates has been received, carried out and examined.
- 5.3. The FM shall examine invoices for arithmetical accuracy and analyse them to the appropriate expenditure heading. The FM shall take all steps to pay all invoices submitted, and which are in order, in a timely fashion.
- 5.4. The RFO shall have delegated authority to authorise the payment of all items that are necessary to provide the services of the [Town](#) Council in line with the [Town](#) Council's Scheme of Delegation and the budgets set by the [Town](#) Council.
- 5.5. The Finance Assistant (FA) shall prepare a schedule of payments to be made for at least two Councillors and the RFO, ~~FM or~~ [FM](#) or Town Clerk to authenticate for compliance.
- ~~5.6. Following the repeal of S150, P~~ payments are authorised and signed by the RFO, ~~and or Finance Manager~~ [FM](#) or ~~Town Clerk~~ [TC](#). A summary schedule of payments made will be ~~presented to the Finance and General Purposes Committee~~ [made available, available, on the shared drive, to all Councillors following each payment process on a quarterly basis as part of the budgetary process. The Finance and General Purposes Committee shall review the schedule for compliance and, having satisfied itself shall accept payments are in order by a resolution of the Committee. The summary and](#) Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of a contract of employment) may be summarised to remove public access to any personal information.
- ~~5.7. For each financial year the RFO shall draw up a list of due payments and Direct Debits which arise on a regular basis as the result of a continuing contract, statutory duty, or obligation (such as but not exclusively, PAYE and NI, Superannuation Fund and regular maintenance contracts) and the like for which the Town Council may authorise payment for the year provided that the requirements of regulation 4.1 (Budgetary Controls) are adhered to. The list of such regular payments and Direct Debits shall be submitted to the Finance & General Purposes Committee on an annual basis.~~
- ~~5.6.~~
- ~~5.7-5.8.~~ In respect of [grants](#) ~~grants~~, the Finance ~~and~~ [General Purposes Committee](#) shall approve expenditure in accordance with the Grants Policy and within any limits set by [the Town](#) Council.
- ~~5.8-5.9.~~ Members are subject to the Code of Conduct that has been adopted by the ~~Town~~ Council and shall comply with the Code and Standing Orders when a decision to

authorise or instruct payment is made in respect of a matter in which they have a disclosable pecuniary or other interest, unless a dispensation has been granted.

~~5.10.~~ No employee or Councillor shall disclose any PIN or password, relevant to the working of the ~~-Town~~ Council or its bank accounts, to any person not authorised in writing by ~~the~~ ~~the Town~~ Council or a duly delegated Committee.

~~5.9.~~

6. MAKING OF PAYMENTS

~~6.1.~~ The Town Council will make safe and efficient arrangements for the making of its payments

~~6.4.6.2.~~ Following authentication under Financial Regulation 5.5 above, the RFO, ~~FM or TC~~ shall give instruction that a payment shall be made.

~~6.2.6.3.~~ All payments shall be ~~effected~~affected by electronic payment wherever possible. The Town Council shall where possible reduce the number of cheque payments.

~~6.3.6.4.~~ Cheques or orders for payment drawn on the bank account shall be signed/ authorised by two members of Town Council, and countersigned by the TC~~Clerk, RFO or FM~~. If a member who is also a bank signatory has declared a disclosable pecuniary interest, or has any other interest, in the matter in respect of which the payment is being made, that Councillor shall be required to consider Standing Orders, and thereby determine whether it is appropriate and / or permissible to be a signatory to the transaction in question.

~~6.4.6.5.~~ If thought appropriate by the RFO, payments ~~for utility supplies (energy, telephone and water) and any National Non-Domestic Rates~~ may be made by variable direct debit provided that the ~~instructions are reported to Finance and General Purposes Committee as made~~ list of direct debits made are given to at least 2 two members of the ~~the Town Council at each month end for them to countersign~~. The approval of the use of a variable direct debit shall be renewed by resolution of the Town Council at least every two years.

~~6.5.6.6.~~ Where internet banking arrangements are made with any bank, the Town Clerk ~~and~~, RFO ~~and The Finance Manager~~FM shall be appointed as the Service Administrator or Nominee. The bank mandate approved by the Town Council shall identify a number of Councillors and officers who will be authorised to approve transactions on those accounts. ~~The bank mandate will state clearly the amounts of payments that can be instructed by the Service Administrator with a stated number of approvals.~~

~~6.6.6.7.~~ Changes to account details for suppliers, may only be changed on written ~~hard copy~~ notification by the supplier ~~and supported by hard copy authority for change and authorised by signed by the Finance Manager~~FM, RFO or and the Town Clerk. ~~This must be followed up with a phone call to the company via a telephone number found on their official website before any changes are made.~~ A programme of regular checks of standing data with suppliers will be followed.

~~6.8.~~ Any Debit / Credit Card issued is to be used in accordance with the [Town Council's Debit Card Purchase Ordering & Payment for Goods Policy and procedure](#).

~~6.7-6.9.~~ Regular back-up copies of records on any computer shall be made and stored off site.

~~6.8-6.10.~~ The [Finance Manager FM](#) shall provide petty cash to officers for the purpose of defraying operational and other expenses. Vouchers for payments made shall be forwarded to the [Finance Manager FM](#) with a claim for reimbursement.

- a) ~~The Finance Manager shall maintain a petty cash float for the purpose of defraying operational and other expenses.~~ Vouchers for payments made from petty cash shall be kept to substantiate the payment.
- b) Income received must not be paid into the petty cash float but must be separately banked, as provided elsewhere in these regulations.
- c) Payments to maintain the petty cash float shall be shown separately on the schedule of payments presented to [Council authorised signatories](#) under [55.2-5](#) above.
- e)

7. PAYMENT OF SALARIES

7.1. As an employer, the [Town Council](#) shall make arrangements to meet fully the statutory requirements placed on all employers by PAYE and National Insurance legislation. The payment of all salaries shall be made in accordance with contracts of employment payroll records and the rules of PAYE and National Insurance currently operating, and salary rates shall be as agreed by [Town Council](#), or duly delegated committee.

7.2. Payment of salaries and payment of deductions from salary such as may be required to be made for tax, national insurance and pension contributions, or similar statutory or discretionary deductions must be made in accordance with the payroll records and on the appropriate dates stipulated in employment contracts.

7.3. No changes shall be made to any employee's pay, emoluments, or terms and conditions of employment without the prior consent of the Personnel Committee ~~or~~ [Town Council](#) otherwise than in accordance with the Scheme of Delegation.

7.4. Each and every payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a separate confidential record. This confidential record is not open to inspection or review (under the Freedom of Information Act 2000 or otherwise) other than:

- a) by any Councillor who can demonstrate a need to know;
- b) by the internal auditor;
- c) by the external auditor; or

- d) by any person authorised under Audit Commission Act 1998, or any superseding legislation.

~~7.5.~~ Any termination payments shall be supported by a clear business case and shall only be authorised by Full Council otherwise than in accordance with the Scheme of Delegation.

~~7.6.~~ An effective system of personal performance management should be maintained for the senior officers.

~~7.5.~~

8. LOANS AND INVESTMENTS

~~8.1.~~ All borrowings and financial arrangements shall be ~~effected~~affected in the name of ~~the~~ the Town Council, after obtaining any necessary borrowing approval. Any application for borrowing approval shall be approved ~~by~~by Full Council as to terms and purpose. The application for approval; and subsequent arrangements shall only be approved by Full Council.

~~8.1.8.2.~~ Any financial arrangement, which does not require formal borrowing approval from the Secretary of State (such as Hire Purchase or Leasing of tangible assets), shall be subject to approval by the Full Council. In each case a report in writing shall be provided to ~~the~~ Full Council in respect of value for money for the proposed transaction.

~~8.2.8.3.~~ All loans and investments shall be negotiated in the name of the Town Council and shall be for a set period in accordance with Town Council policy.

~~8.3.8.4.~~ Full ~~The~~ Council shall approve an Annual Investment Strategy, in accordance with relevant regulations, proper practices and guidance.

~~8.4.~~ All investments of money under the control of the Council shall be in the name of the Council.

8.5. All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.

~~8.6.~~ Payments in respect of short term or long term investments, including transfers between bank accounts held in the same bank, or branch, shall be made in accordance with Regulation 5 (Authorisation of payments) and Regulation 6 (Making of payments).

~~8.6.~~

9. INCOME

9.1. The collection of all sums due to the Town Council shall be the responsibility of and under the supervision of the RFO, who shall make and maintain adequate

arrangements for prompt and proper banking and accounting for all cash, including its collection, custody, control and deposit.

- 9.2. Particulars of all charges to be made for work done, services rendered or goods supplied shall be agreed annually by ~~the Full~~ Council, notified to the RFO ~~and FM,~~ and the RFO shall be responsible for the collection of all accounts due to the Town Council.
- 9.3. ~~The Full~~ Council will review all fees and charges at least annually as part of the budget setting process, following a report of the Clerk.
- 9.4. Any sums found to be irrecoverable and any bad debts shall be reported to ~~the Full~~ Council if over £3,000 or to the Finance & General Purposes Committee if under £3,000 and shall be written off in the year.
- 9.5. All sums received on behalf of the Town Council shall be banked intact as directed by the RFO and shall be deposited with the Town Council's bankers with such frequency as the RFO considers necessary.
- ~~9.6.~~ The origin of each receipt shall be entered on the paying-in slip.
- ~~9.7-9.6.~~ Personal cheques shall not be cashed out of money held on behalf of the Town Council.
- ~~9.8-9.7.~~ The RFO ~~or FM~~ shall promptly complete the any VAT Return ~~that is required quarterly. Any repayment claim due in accordance with VAT Act 1994 section 33 shall be made at least annually coinciding with the financial year end.~~
- ~~9.9-9.8.~~ The RFO and FM shall ensure systems are in place, so that wherever practical and possible, receipts will be issued by staff at the point of receiving a cash payment.
- ~~9.9.~~ Where ~~in excess of more than~~ £~~400-500~~ is received, in cash, by the Town Council and it is not practical to immediately issue a receipt, the RFO and FM shall ensure that systems are in place so that more than one person is present when the cash is counted, that there is a reconciliation to some form of control, and that appropriate care is taken in the security and safety of individuals banking such cash.
- ~~9.10.~~

10. ORDERS FOR WORK, GOODS AND SERVICES

- 10.1. An official order or letter shall be issued for all work, goods and services unless a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained.
- 10.2. Order books shall be controlled by budget managers, the FM and the RFO.
- 10.3. All members and officers 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 each transaction, subject to Regulation 11.1 below.

- 10.4. A member may not issue an official order or make any contract on behalf of the [Town Council](#).
- 10.5. Budget managers are responsible for the placing of orders within their overall budget.
- [10.6.](#) The RFO shall verify the lawful nature of any proposed purchase before the issue of any order or as soon after the order is placed by the budget manager.

~~10.6.~~

11. CONTRACTS

11.1. Procedures as to contracts are laid down as follows:

- a. Every contract shall comply with these [Financial Regulations](#)~~financial regulations~~, and no exceptions shall be made otherwise than in an emergency provided that this regulation need not apply to contracts which relate to items (i) to (viii) below:
- i. for the supply of gas, electricity, water, sewerage and telephone services;
 - ii. for specialist services such as are provided by solicitors, accountants, surveyors and planning consultants;
 - iii. for work to be executed or goods or materials to be supplied which consist of repairs to or parts for existing machinery or equipment or plant;
 - iv. for work to be executed or goods or materials to be supplied which constitute an extension of an existing contract by the [Town Council](#);
 - v. for additional audit work of the external auditor up to an estimated value of £1,000 (in excess of this sum the [Town Clerk](#) and RFO shall act after consultation with the [Chairman](#) of [the Finance & General Purposes Committee](#)); and
 - vi. for goods or materials proposed to be purchased which are proprietary articles and / or are only sold at a fixed price.
 - vii. contracts of employment;
 - [viii.](#) any contract, for the sale or purchase of any right in or over land or premises;

- [b.](#) Where the [Town Council](#) intends to procure or award a public supply contract, public service contract or public works contract as defined by The Public Contracts Regulations 2015 ("the Regulations") which is valued at £25,000 or more, the [Town Council](#) shall comply with the relevant requirements of the Regulations³

³ [The Regulations require councils to use the Contracts Finder website to advertise contract opportunities, set out the procedures to be followed in awarding new contracts and to publicise the award of new contracts](#)

- c. ~~The full requirements of t~~The Regulations, as applicable, shall be followed in respect of the tendering and award of a public supply contract, public service contract or public works contract which exceed thresholds in The Regulations set by the Public Contracts Directive 2014/24/EU (which may change from time to time)⁴
- b-d. ~~When applications are made to waive Financial Regulations~~ financial regulations relating to contracts to enable a price to be negotiated without competition the reason shall be embodied in a recommendation to ~~Full~~the Council.
- e-e. ~~Invitations to tender shall state the general nature of the intended contract and the Town Clerk shall obtain the necessary technical assistance to prepare a specification in appropriate cases. The invitation shall in addition state that tenders must be addressed to the Town Clerk in the ordinary course of post. Each firm tendering firm shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract. Except as in 11.1 (hi), see table 11.1 (k)~~
- f. ~~All sealed tenders shall be opened at the same time on the prescribed date by the Town Clerk in the presence of at least one member of Town Council.~~
- d-g. ~~All invitations to tender issued under this regulation shall be subject to the Town Council's Standing Orders.~~
- e-h. ~~The Town Council shall not be obliged to accept the lowest or any tender, quote or estimate.~~
- f-i. ~~Electronic tenders can be accepted where specified by Seaford the Town Council's where for contracts that are for less than £2050,000 in value.~~
- g-j. ~~Should it occur that the Town Council, or duly delegated committee, does not accept any tender, quote or estimate, the work is not allocated and the Town Council requires further pricing, provided that the specification does not change, no person shall be permitted to submit a later tender, estimate or quote who was present when the original decision making process was being undertaken.~~
- h. ~~The European Union Procurement Directive shall apply and the terms of the Public Contracts Regulations 2006 and the Utilities Contracts Regulations 2006 including thresholds shall be followed.~~
- i-k. ~~Where the estimated costs of works, goods, services or materials are as set out below, after the required budget provision has been agreed, the arrangements for the invitation of tenders or quotes as appropriate and the subsequent acceptance thereof shall be as shown in the table below.~~

⁴ ~~Thresholds currently applicable are:~~

a) ~~For public supply and public service contracts 209,000 Euros (£181,302)~~

b) ~~For public works contracts 5,225,000 Euros (£4,551,413)~~

Estimated Value of purchase	Method of Procurement	Accepted by
0 to £2,000 and under	Best Practice <u>and value for money</u> -in line with FR 10.3 – power to spend.	Budget holder
£2,001 to £24,999	Minimum 3 estimates-quotes - No quote should be accepted without approval from the Town Clerk or RFO	Town Clerk/ RFO
£25,000 to £49,999	<p>Minimum 3 quotations from at least three firms. to be taken from the appropriate approved list or appropriate contractors/suppliers if possible.</p> <p>All contracts over £25,000 to be scrutinised by the Central Management Team prior to advertising of contract.</p> <p>Advertise all contracts over £25,000 on the <u>Town Council's</u> website and the Contracts Finder website within 24 hours of advertising elsewhere. Unless the <u>Town Council</u> chooses to use an existing list of approved suppliers (framework agreement).</p> <p>A contract for over £25,000 is subject to Regulations 109-114 of the Public Contracts Regulations 2015.</p> <p><u>Quotes can be received electronically</u></p>	Town Clerk/ RFO plus 1 -Member of the <u>Town Council (Chair of relevant Committee if possible)</u>
£50,000	<u>Minimum 3 quotations from at least three firms.</u>	<u>£50,000- £199,000</u>

Estimated Value of purchase	Method of Procurement	Accepted by
to above	<p><u>All contracts over £25,000 to be scrutinised by the Central Management Team prior to advertising of contract.</u></p> <p>Tender process for contracts for the supply of goods, materials, services or the execution of works shall include, as a minimum, the following steps:</p> <ul style="list-style-type: none"> • a specification for the goods, materials, services or the execution of works shall be drawn up; • <u>an invitation to tender shall be drawn up to confirm</u> <ul style="list-style-type: none"> <u>(i) the Town Council's specification</u> <u>(ii) the time, date and address for the submission of tenders</u> <u>(iii) the date of the Town Council's written response to the tender and</u> • <u>(iv) the prohibition on prospective contractors contacting councillors or staff to encourage or support their tender outside the prescribed process;</u> • All Contracts over £25,000 shall be advertised on the <u>Town Council's</u> website and the Contract Finder website within 24 hours of advertising elsewhere. Unless the <u>Town Council</u> chooses to use an existing list of approved suppliers (framework agreement). • the<u>The</u> invitation to tender shall be advertised via the <u>Town Council's</u> website, social media, and a press release as well as any other manner that is appropriate<u>appropriate</u>. • Any invitation to tender issued under this regulation shall shall refer to the terms of the Bribery Act 2010. 	<p>Town Clerk/RFO plus 2 Members of the <u>Town Council</u> (<u>Chair plus 1 other member of the relevant committee or the Mayor if possible</u>)</p> <p><u>ALL TENDERS OVER £200,000 TO BE ACCEPTED BY FULL COUNCIL</u></p>

Estimated Value of purchase	Method of Procurement	Accepted by
	<ul style="list-style-type: none"> • 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 timetime. • A minimum of three tenders shall be invited to tender, and a minimum of two considered from the appropriate approved list or appropriate contractors/suppliers • tenders Tenders shall be opened by the Town Clerk/Proper Officer in the presence of at least one councillor after the deadline for submission of tenders has passedpassed. • The Contract can be awarded by the Proper Officer in line with the instructions of the Committee or Council without further redress • The Town Council is not bound to accept the lowest tender • The outcome of the tender process will be recorded in the Town Council's tender file held by the Finance Manager and will be reported to the next appropriate meeting 	
In excess of £181,302 for services or £4,551,413 public works contract	A public contract regulated by the Public Contracts Regulations 2015 with an estimated value in excess of £181,302 for a public service or supply contract or in excess of £4,551,413 for a public works contract (or other thresholds determined by the European Commission every two years and published in the Official Journal of the European Union (OJEU)) shall comply with the relevant procurement procedures and other requirements in the Public Contracts Regulations 2015 which include advertising	<p>£181,302- £199,000</p> <p>Town Clerk/RFO plus 2 Members of the Town Council (Chair plus 1 other member of the relevant committee or the Mayor if possible)</p>

Estimated Value of purchase	Method of Procurement	Accepted by
	<p>the contract opportunity on the Contracts Finder website and in OJEU.</p> <p>A public contract in connection with the supply of gas, heat, electricity, drinking water, transport services, or postal services to the public; or the provision of a port or airport; or the exploration for or extraction of gas, oil or solid fuel with an estimated value in excess of £363,424 for a supply, services or design contract; or in excess of £4,551,413 for a works contract; or £820,370 for a social and other specific services contract (or other thresholds determined by the European Commission every two years and published in OJEU) shall comply with the relevant procurement procedures and other requirements in the Utilities Contracts Regulations 2016.</p>	<p><u>ALL TENDERS OVER £200,000 TO BE ACCEPTED BY FULL COUNCIL</u> Town Clerk/RFO plus 2 Members of the Council</p>

12. PAYMENTS UNDER CONTRACTS FOR BUILDING OR OTHER CONSTRUCTION WORKS

- 12.1. Payments on account of the contract sum shall be made within the time specified in the contract by the RFO upon authorised certificates of the architect or other consultants engaged to supervise the contract (subject to any percentage withholding as may be agreed in the particular contract).
- 12.2. Where contracts provide for payment by instalments the RFO or FM shall maintain a record of all such payments. In any ~~ease~~ case, where it is estimated that the total cost of work carried out under a contract, excluding agreed variations, will exceed the contract sum of 5% or more a report shall be submitted to ~~the Full~~ the Full Council.
- 12.3. Any variation to a ~~contract or addition to contract~~, addition to, or omission from a contract must be approved by the Town Clerk to the contractor in writing, ~~the Full~~ the Full Council being informed where the final cost is likely to exceed the financial provision.

~~12.3.~~

13. STORES AND EQUIPMENT

- 13.1. The officer in charge of each section shall be responsible for the care and custody of stores and equipment in that section.
- 13.2. Delivery notes shall be obtained in respect of all goods received into store or otherwise delivered and goods must be checked as to order and quality at the time delivery is made.
- 13.3. Stocks shall be kept at the minimum levels consistent with operational requirements.
- 13.4. The RFO shall be responsible for periodic checks of stocks and stores at least annually.

~~13.4.~~

14. ASSETS, PROPERTIES AND ESTATES

- 14.1. The Town Clerk shall make appropriate arrangements for the custody of all title deeds and Land Registry Certificates of properties held by the Town Council. The RFO and FM shall ensure a record is maintained of all properties held by the Council, recording the location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held in accordance with Accounts and Audit Regulations.
- 14.2. No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of ~~the Full~~ Council, together with any other consents required by law, save where the estimated value of any one item of tangible movable property does not exceed £1,000.
- 14.3. No real property (interests in land) shall be sold, leased or otherwise disposed of without the authority of ~~the Full~~ Council, together with any other consents required by law. In each case a report in writing shall be provided to Full Council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).
- 14.4. No real property (interests in land) shall be purchased or acquired without the authority of the Full Council. In each case a report in writing shall be provided to Full Council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).
- 14.5. The RFO and FM shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date. The continued existence of tangible assets shown in the Register shall be verified at least annually, possibly in conjunction with a health and safety inspection of assets.

~~14.5.~~

15. INSURANCE

- 15.1. Following the annual risk assessment (per Financial Regulation ~~4918~~), the RFO shall affect all insurances and negotiate all claims on the Town Council's insurers.
- 15.2. Section Managers and the Town Clerk shall give prompt notification to the RFO and FM of all new risks, properties or vehicles which require to be insured and of any alterations affecting existing insurances.
- 15.3. The RFO and FM shall keep a record of all insurances effected by the Town Council and the property and risks covered thereby and annually review it.
- 15.4. The RFO shall be notified of any loss liability or damage or of any event likely to lead to a claim; and shall report these to Full Council at the next available meeting.
- ~~15.5.~~ All appropriate members and employees of the Town Council shall be included in a suitable form of security or fidelity guarantee ~~insurance which~~ insurance, which shall cover the maximum risk exposure as determined by Full the Council.

~~15.5.~~

16. INTERNAL CONTROL

- 16.1 The Town Clerk and RFO, under the direction of the Finance & General Purposes Committee shall be responsible for all internal control matters.
- 16.2 The Town Council's system of internal control shall cover:
 - a. Appointment of Proper Officers and the RFO;
 - b. Proper book-keeping and financial reporting arrangements;
 - c. Financial Regulations including Standing Orders and payment controls;
 - d. Risk management arrangements;
 - e. Budgetary controls;
 - f. Income controls;
 - g. Petty cash controls;
 - h. Payroll controls;
 - i. Capital controls covering asset management, investments and borrowing;
 - j. Bank reconciliation;
 - k. Other areas identified from time to time in risk assessments.
- 16.3 All payments by the Town Council shall be authorised, approved and paid in accordance with the law, proper practices and the Town Council's Financial Regulations.
- 16.4 The RFO or FM shall supply to each Councillor at each scheduled Finance & General Purposes Committee meeting, or on request, a statement to summarise:
 - ~~a. the Council's receipts income and payments expenditure for each quarter;~~
 - ~~b. a~~ the Town Council's aggregate income and expenditure ~~receipts and payments~~ for the year to date;

~~e-b.~~ the [monthly](#) balances held at the end of the [quarter period](#) being reported

and [a report](#) which includes a comparison with the budget for the financial year and highlights any actual or potential overspends.

16.5 As soon as possible after the financial year end at 31 March, the RFO shall provide:

- a. each Councillor with a statement summarising the [Town Council's income and expenditure receipts and payments](#) for the last quarter and the year to date for information; and
- b. to ~~the~~ [Full Council](#), the accounting statements for the year in the form of Section 2 of the [Annual Governance and Accountability Return](#), as required by proper practices, for consideration and approval.

~~16.6~~ The ~~year end~~[year-end](#) accounting statements shall be prepared in accordance with proper practices and applying the form of accounts determined by the [Town Council](#) (receipts and payments, or income and expenditure) for a year to 31 March. ~~A completed draft annual return shall be presented to each Councillor before the end of the following month of May or as soon as possible.~~ The ~~a~~[Annual Governance & Accountability Return](#) ~~return~~ of the [Town Council](#), which is subject to external audit, including the annual governance statement, shall be presented to [Full Council](#) for consideration and formal approval before 30 June [each year](#).

~~16.6~~

17. **EARMARKED RESERVES (EMR)**

17.1 -Reserves will only be earmarked in line with the CIPFA Code of Practice on Local Authority Accounting in the UK (the Statement of Recommended Practice). The amount ~~e~~Earmarked in any one financial year will not exceed the difference (surplus) between the budgeted net expenditure and the actual net expenditure. [All capital receipts will go into a Capital Receipts EMR, which can only be used for capital expenditure.](#)

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

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

- 17.3 Expenditure will not be charged direct to Earmarked Reserves and transfers to and from Earmarked Reserves will be distinguished from service expenditure in the Statement of Accounts.
- 17.4 For each reserve established the following will be clearly documented:
- a. The reason for or the purpose of the Earmarked Reserve will be clearly defined within the above guidelines.
 - b. The types of expenditure the Earmarked Reserve will be used for and the basis of transactions will be clearly defined.
 - c. Any circumstances for which the reserves cannot be used.
- 17.5 Reserves will be managed, controlled and reviewed by the RFO;
- a. On a transaction by transaction basis to ensure that the correct expenditure is being taken from the correct reserve and that no reserve is overspent.
 - b. Twice per year, once during the budget review procedure and once at the ~~year end~~year-end. The ~~RFO~~, in consultation with the Town Clerk, will review the appropriateness of each reserve, making recommendations as to which reserves should be earmarked in the next financial year. At such ~~time~~time, any reserves considered no longer appropriate will be transferred back to the General Reserve.

~~b.~~

18. RISK MANAGEMENT

~~18.1.~~ The Town Council is responsible for putting in place arrangements for the management of risk. The Town Clerk shall prepare, for approval by ~~Full the~~ Council, risk management policy statements in respect of all activities of the Town Council. Risk policy statements and consequential risk management arrangements shall be reviewed by ~~Full the~~ Council at least annually.

~~18.2.~~ When considering any new activity, the Town Clerk and RFO shall prepare a draft risk assessment including risk management proposals,

~~18.1.~~

19. SUSPENSION AND REVISION OF FINANCIAL REGULATIONS

19.1. It shall be the duty of the Town Council to review the Financial Regulations of the Town Council annually, where possible. The RFO and Town Clerk shall make arrangements to monitor changes in legislation or proper practices and shall advise ~~Full the~~ Council of any requirement for a consequential amendment to these ~~Financial Regulations~~financial regulations.

- 19.2. ~~The Town~~ Council may, by resolution of ~~the Full~~ Council duly notified prior to the relevant meeting of the Town Council, suspend any part of these Financial Regulations provided that reasons for the suspension are recorded and that an assessment of the risks arising has been drawn up and presented in advance to all members of Town Council.

* * *

Report 111/20 – Appendix B: Financial Regulations WITHOUT Tracked Changes



Seaford Town Council

FINANCIAL REGULATIONS

(Based on NALC 2019 model Financial Regulations)

INDEX

	Page no.
1. GENERAL	2
2. ACCOUNTING AND AUDIT (INTERNAL AND EXTERNAL).....	4
3. ANNUAL ESTIMATES (BUDGET) AND FORWARD PLANNING	6
4. BUDGETARY CONTROL AND AUTHORITY TO SPEND	6
5. BANKING ARRANGEMENTS AND AUTHORISATION OF PAYMENTS	7
6. INSTRUCTIONS FOR THE MAKING OF PAYMENTS	8
7. PAYMENT OF SALARIES	9
8. LOANS AND INVESTMENTS.....	10
9. INCOME	11
10. ORDERS FOR WORK, GOODS AND SERVICES.....	11
11. CONTRACTS.....	12
12. PAYMENTS UNDER CONTRACTS FOR BUILDING OR OTHER CONSTRUCTION WORKS.....	17
13. STORES AND EQUIPMENT.....	17
14. ASSETS, PROPERTIES AND ESTATES.....	17
15. INSURANCE	18
16. INTERNAL CONTROL.....	18
17. EARMARKED RESERVES	21
18. RISK MANAGEMENT	22
19. SUSPENSION AND REVISION OF FINANCIAL REGULATIONS	22

These Financial Regulations were adopted by Full Council on XXX

1. GENERAL

- 1.1. These Financial Regulations govern the conduct of financial management by the Town Council and may only be amended or varied by resolution of Full Council. Financial Regulations are one of the Town Council's three governing policy documents providing procedural guidance for members and officers. Financial Regulations must be observed in conjunction with the Town Council's Standing Orders.
- 1.2. The Town Council is responsible in law for ensuring that its financial management is adequate and effective and that the Town Council has a sound system of internal control, which facilitates the effective exercise of the Town Council's functions, including arrangements for the management of risk.
- 1.3. The Town Council's accounting control systems must include measures:
 - for the timely production of accounts;
 - that provide for the safe and efficient safeguarding of public money;
 - to prevent and detect inaccuracy and fraud; and
 - identifying the duties of officers.
- 1.4. These Financial Regulations demonstrate how the Town Council meets these responsibilities and requirements.
- 1.5. At least once a year, prior to approving the Annual Governance Statement, the Town Council must review the effectiveness of its system of internal control, which shall be in accordance with proper practices.
- 1.6. Any breaches of the Financial Regulations may be liable to disciplinary action against the individual in accordance with the Town Council's disciplinary policy
- 1.7. Members of the Town Council are expected to follow the instructions within these Regulations and not to entice employees to breach them. Failure to follow instructions within these Regulations brings the office of Councillor into disrepute.
- 1.8. The Responsible Financial Officer (RFO) holds a statutory office to be appointed by Full Council. The RFO;
 - acts under the policy direction of Full Council;
 - administers the Town Council's financial affairs in accordance with all Acts, Regulations and proper practices;
 - determines on behalf of the Town Council its accounting records and accounting control systems;
 - ensures the accounting control systems are observed;
 - maintains the accounting records of the Town Council up to date in accordance with proper practices;

- assists the Town Council to secure economy, efficiency and effectiveness in the use of its resources; and
 - produces financial management information as required by the Town Council.
- 1.9. The accounting records determined by the RFO shall be sufficient to show and explain the Town Council's transactions and to enable the RFO to ensure that any income and expenditure account, statement of balances, record of receipts and payments and additional information, or management information prepared for the Town Council from time to time complies with the Accounts and Audit Regulations².
- 1.10. The accounting records determined by the RFO shall in particular contain:
- entries from day to day of all sums of money received and expended by the Town Council and the matters to which the income and expenditure or receipts and payments account relate;
 - a record of the assets and liabilities of the Town Council; and
 - wherever relevant, a record of the Town Council's income and expenditure in relation to claims made, or to be made, for any contribution, grant or subsidy.
- 1.11. The accounting control systems determined by the RFO shall include:
- procedures to ensure that the financial transactions of the Town Council are recorded as soon as reasonably practicable and as accurately and reasonably as possible;
 - procedures to enable the prevention and detection of inaccuracies and fraud and the ability to reconstruct any lost records;
 - identification of the duties of officers dealing with financial transactions and division of responsibilities of those officers in relation to significant transactions;
 - procedures to ensure that uncollectable amounts, including any bad debts are not submitted to Full Council for approval to be written off without the approval of the RFO and that the approvals are shown in the accounting records; and
 - measures to ensure that risk is properly managed.
- 1.12. The Town Council is not empowered by these Regulations or otherwise to delegate certain specified decisions. In particular, any decision regarding:
- setting the final budget or the precept (Council tax requirement);
 - approving accounting statements;
 - approving an annual governance statement;

² Accounts and Audit (England) Regulations 2015 and any subsequent amendments and current regulations.

- borrowing;
- writing off bad debts above the approved delegated limit (£3,000);
- declaring eligibility for the General Power of Competence; and
- addressing recommendations in any report from the internal or external auditors unless of high importance as determined by the Town Clerk (TC) and / or a matter of security which will be adopted and reported to the Finance & General Purposes Committee meeting as soon as practicable afterwards.

shall be a matter for the Full Council only.

1.13. In addition, the Town Council must:

- determine and keep under regular review the bank mandate for all of the Town Council bank accounts;
- in respect of the annual salary for any employee have regard to recommendations and resolutions about annual salaries of employees made by the relevant committee in accordance with its terms of reference.

1.14. In these Financial Regulations, references to the Accounts and Audit Regulations or 'the regulations' shall mean the regulations issued under the provisions of section 27 of the Audit Commission Act 1998, or any superseding legislation, and then in force unless otherwise specified.

1.15. In these Financial Regulations the term 'proper practice' or 'proper practices' shall refer to guidance issued in Governance and Accountability for Local Councils - a Practitioners' Guide (England) issued by the Joint Practitioners Advisory Group (JPAG), available from the websites of NALC and the Society for Local Council Clerks (SLCC).

1.16. All references to authorisation in this document can be made by electronic means e.g. email, as well as hard signatures.

2. ACCOUNTING AND AUDIT (INTERNAL AND EXTERNAL)

2.1. All accounting procedures and financial records of the Town Council shall be determined by the RFO in accordance with the Accounts and Audit Regulations, appropriate guidance and proper practices.

2.2. On a regular basis, at least once in each quarter, and at each financial year end, a member other than the Mayor shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO & Finance Manager (FM). The member shall sign the reconciliations and the original bank statements (or similar document) as evidence of verification. This activity shall on conclusion be reported, including any exceptions, to and noted by the Finance & General Purposes Committee.

2.3. The RFO shall complete the annual statement of accounts, annual report, and any related documents of the Town Council contained in the Annual Governance &

Accountability Return (AGAR), as specified in proper practices, as soon as practicable after the end of the financial year and having certified the accounts shall submit them and report thereon to Full Council within the timescales set by the Accounts and Audit Regulations.

- 2.4. The Town Council shall ensure that there is an adequate and effective system of internal audit of its accounting records, and of its system of internal control in accordance with proper practices. Any officer or member of the Town Council shall make available such documents and records as appear to the Town Council to be necessary for the purpose of the audit and shall, as directed by the Town Council, supply the RFO, internal auditor, or external auditor with such information and explanation as the Town Council considers necessary for that purpose.
- 2.5. The internal auditor shall be appointed by Full Council and shall carry out the work in relation to internal controls required by the Town Council in accordance with proper practices.
- 2.6. The internal auditor shall:
 - be competent and independent of the financial operations of the Town Council;
 - report to Full Council in writing, or in person, on a regular basis with a minimum of two annual written reports during each financial year;
 - to demonstrate competence, objectivity and independence, be free from any actual or perceived conflicts of interest, including those arising from family relationships; and
 - have no involvement in the financial decision making, management or control of the Town Council.
- 2.7. Internal or external auditors may not under any circumstances:
 - perform any operational duties for the Town Council;
 - initiate or approve accounting transactions; or
 - direct the activities of any Town Council employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor.
- 2.8. For the avoidance of doubt, in relation to internal audit the terms 'independent' and 'independence' shall have the same meaning as is described in proper practices.
- 2.9. The RFO shall make arrangements for the exercise of electors' rights in relation to the accounts including the opportunity to inspect the accounts, books, and vouchers and display or publish any notices and statements of account required by Audit Commission Act 1998, or any superseding legislation, and the Accounts and Audit Regulations.
- 2.10. The RFO shall, as soon as practical, bring to the attention of the Finance & General Purposes Committee any correspondence or report from internal or external auditors.

3. ANNUAL ESTIMATES (BUDGET) AND FORWARD PLANNING

- 3.1. Each committee shall review its three-year forecast of revenue and capital income and expenditure. Having regard to the forecast, it shall thereafter formulate and submit proposals for the following financial year to the Finance & General Purposes Committee (F&GP) not later than the end of December each year including any proposals for revising the forecast.
- 3.2. The RFO must each year, by no later than the end of January, prepare detailed estimates of all income and expenditure including the use of reserves and all sources of funding for the following financial year in the form of a budget to be considered by Full Council.
- 3.3. The Town Council shall consider annual budget proposals in relation to the Town Council's three-year forecast of revenue and capital receipts and payments including recommendations for the use of reserves and sources of funding and update the forecast accordingly.
- 3.4. The Town Council shall fix the precept (Council tax requirement), and relevant basic amount of Council tax to be levied for the ensuing financial year not later than by the end of January each year or a date agreed with the billing authority. The RFO shall issue the precept to the billing authority and shall supply each member with a copy of the approved annual budget.
- 3.5. The approved annual budget shall form the basis of financial control for the ensuing year.

4. BUDGETARY CONTROL AND AUTHORITY TO SPEND

- 4.1. Expenditure on revenue items up to the amounts included for that class of expenditure in the approved budget is authorised. This authority is to be determined by Full Council when setting the Annual Budget, subject to the requirements of the Town Council's Standing Orders and Financial Regulations. No expenditure may be authorised that will exceed the amount provided in the revenue budget for a Committee Budget other than by resolution of Full Council. During the budget year, it is expected that Account Codes will vary to budget and that consequently Cost Centres will also vary. However, the Committee spend has to be within budget unless approved otherwise Full Council. It is noted that some budgets are dependent on external factors e.g. income received at the Golf and The View. Any deviations due to loss of income does not require approval but should be reported to the relevant Committee as soon as practicable. There is no need to undertake virements.
- 4.2. In cases of extreme risk, determined by the Town Clerk, to the delivery of Town Council services, the Town Clerk may authorise revenue expenditure on behalf of the Town Council, which in the Town Clerk's judgement it is necessary to carry out. Such expenditure includes repair, replacement or other work, whether or not there is any budgetary provision for the expenditure, subject to a limit of £5,000. The Town Clerk shall report such action to the Chair of the Town Council as soon as practicable

thereafter. Unspent provisions in the revenue or capital budgets for completed projects shall not be carried forward to a subsequent year. Any such funds will be considered for allocation to earmarked reserves by the Finance & General Purposes Committee or Full Council.

- 4.3. The salary budgets are to be reviewed at least annually during the budget setting process for the following financial year. The RFO will inform committees of any changes impacting on their budget requirement for the coming year in good time. This is not budgetary control just normal budget process.
- 4.4. No expenditure shall be authorised in relation to any capital project and no contract entered into or tender accepted involving capital expenditure unless the Town Council is satisfied that the necessary funds are available and where necessary the requisite borrowing approval has been obtained subject to 4.2 above.
- 4.5. All capital works shall be administered in accordance with the Town Council's Standing Orders and Financial Regulations relating to contracts.
- 4.6. The RFO shall regularly provide the relevant Committee with a statement of income and expenditure to date under each head of the budgets, comparing actual expenditure to the appropriate date against that planned as shown in the budget. These statements are to be prepared at least at the end of each financial quarter and shall show explanations of significant variances. For this purpose, material (significant) shall be in excess of £1,000 or 15% of the budget. Movements in earmarked reserves shall be approved by the Town Council as part of the budgetary control process.

5. BANKING ARRANGEMENTS AND AUTHORISATION OF PAYMENTS

- 5.1. The Town Council's banking arrangements, including the bank mandate, shall be made by the RFO and approved by Full Council; banking arrangements may not be delegated to a committee. They shall be regularly reviewed for safety and efficiency.
- 5.2. All invoices for payment shall be examined, verified and certified by the budget manager and then the RFO or FM to confirm that the work, goods or services to which each invoice relates has been received, carried out and examined.
- 5.3. The FM shall examine invoices for arithmetical accuracy and analyse them to the appropriate expenditure heading. The FM shall take all steps to pay all invoices submitted, and which are in order, in a timely fashion.
- 5.4. The RFO shall have delegated authority to authorise the payment of all items that are necessary to provide the services of the Town Council in line with the Town Council's Scheme of Delegation and the budgets set by the Town Council.
- 5.5. The Finance Assistant (FA) shall prepare a schedule of payments to be made for at least two Councillors and the RFO, FM or Town Clerk to authenticate for compliance.

- 5.6. Payments are authorised and signed by the RFO, FM or TC. A summary schedule of payments made will be made available, on the shared drive, to all Councillors following each payment process. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of a contract of employment) may be summarised to remove public access to any personal information.
- 5.7. For each financial year the RFO shall draw up a list of due payments and Direct Debits which arise on a regular basis as the result of a continuing contract, statutory duty, or obligation (such as but not exclusively, PAYE and NI, Superannuation Fund and regular maintenance contracts) and the like for which the Town Council may authorise payment for the year provided that the requirements of regulation 4.1 (Budgetary Controls) are adhered to. The list of such regular payments and Direct Debits shall be submitted to the Finance & General Purposes Committee on an annual basis.
- 5.8. In respect of grants, the Finance & General Purposes Committee shall approve expenditure in accordance with the Grants Policy and within any limits set by the Town Council.
- 5.9. Members are subject to the Code of Conduct that has been adopted by the Town Council and shall comply with the Code and Standing Orders when a decision to authorise or instruct payment is made in respect of a matter in which they have a disclosable pecuniary or other interest, unless a dispensation has been granted.
- 5.10. No employee or Councillor shall disclose any PIN or password, relevant to the working of the Town Council or its bank accounts, to any person not authorised in writing by the Town Council or a duly delegated Committee.

6. MAKING OF PAYMENTS

- 6.1. The Town Council will make safe and efficient arrangements for the making of its payments
- 6.2. Following authentication under Financial Regulation 5.5 above, the RFO, FM or TC shall give instruction that a payment shall be made.
- 6.3. All payments shall be affected by electronic payment wherever possible. The Town Council shall where possible reduce the number of cheque payments.
- 6.4. Cheques or orders for payment drawn on the bank account shall be signed/ authorised by two members of Town Council, and countersigned by the TC, RFO or FM. If a member who is also a bank signatory has declared a disclosable pecuniary interest, or has any other interest, in the matter in respect of which the payment is being made, that Councillor shall be required to consider Standing Orders, and thereby determine whether it is appropriate and / or permissible to be a signatory to the transaction in question.
- 6.5. If thought appropriate by the RFO, payments may be made by variable direct debit provided that the list of direct debits made are given to at least two members of the Town Council at each month end for them to countersign. The approval of the use of

a variable direct debit shall be renewed by resolution of the Town Council at least every two years.

- 6.6. Where internet banking arrangements are made with any bank, the Town Clerk, RFO and FM shall be appointed as the Service Administrator or Nominee. The bank mandate approved by the Town Council shall identify a number of Councillors and officers who will be authorised to approve transactions on those accounts.
- 6.7. Changes to account details for suppliers, may only be changed on written notification by the supplier and authorised by the FM, RFO or Town Clerk. This must be followed up with a phone call to the company via a telephone number found on their official website before any changes are made. A programme of regular checks of standing data with suppliers will be followed.
- 6.8. Any Debit / Credit Card issued is to be used in accordance with the Town Council's Purchase Ordering & Payment for Goods Policy.
- 6.9. Regular back-up copies of records on any computer shall be made and stored off site.
- 6.10. The FM shall provide petty cash to officers for the purpose of defraying operational and other expenses. Vouchers for payments made shall be forwarded to the FM with a claim for reimbursement.
 - a) Vouchers for payments made from petty cash shall be kept to substantiate the payment.
 - b) Income received must not be paid into the petty cash float but must be separately banked, as provided elsewhere in these regulations.
 - c) Payments to maintain the petty cash float shall be shown separately on the schedule of payments presented to authorised signatories under 5.5 above.

7. PAYMENT OF SALARIES

- 7.1. As an employer, the Town Council shall make arrangements to meet fully the statutory requirements placed on all employers by PAYE and National Insurance legislation. The payment of all salaries shall be made in accordance with contracts of employment payroll records and the rules of PAYE and National Insurance currently operating, and salary rates shall be as agreed by Town Council, or duly delegated committee.
- 7.2. Payment of salaries and payment of deductions from salary such as may be required to be made for tax, national insurance and pension contributions, or similar statutory or discretionary deductions must be made in accordance with the payroll records and on the appropriate dates stipulated in employment contracts.
- 7.3. No changes shall be made to any employee's pay, emoluments, or terms and conditions of employment without the prior consent of the Personnel Committee or Town Council otherwise than in accordance with the Scheme of Delegation.

- 7.4. Each and every payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a separate confidential record. This confidential record is not open to inspection or review (under the Freedom of Information Act 2000 or otherwise) other than:
- a) by any Councillor who can demonstrate a need to know;
 - b) by the internal auditor;
 - c) by the external auditor; or
 - d) by any person authorised under Audit Commission Act 1998, or any superseding legislation.
- 7.5. Any termination payments shall be supported by a clear business case and shall only be authorised by Full Council otherwise than in accordance with the Scheme of Delegation.
- 7.6. An effective system of personal performance management should be maintained for the senior officers.

8. LOANS AND INVESTMENTS

- 8.1. All borrowings and financial arrangements shall be affected in the name of the Town Council, after obtaining any necessary borrowing approval. Any application for borrowing approval shall be approved by Full Council as to terms and purpose. The application for approval and subsequent arrangements shall only be approved by Full Council.
- 8.2. Any financial arrangement, which does not require formal borrowing approval from the Secretary of State (such as Hire Purchase or Leasing of tangible assets), shall be subject to approval by the Full Council. In each case a report in writing shall be provided to Full Council in respect of value for money for the proposed transaction.
- 8.3. All loans and investments shall be negotiated in the name of the Town Council and shall be for a set period in accordance with Town Council policy.
- 8.4. Full Council shall approve an Annual Investment Strategy, in accordance with relevant regulations, proper practices and guidance.
- 8.5. All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.
- 8.6. Payments in respect of short term or long term investments, including transfers between bank accounts held in the same bank, or branch, shall be made in accordance with Regulation 5 (Authorisation of payments) and Regulation 6 (Making of payments).

9. INCOME

- 9.1. The collection of all sums due to the Town Council shall be the responsibility of and under the supervision of the RFO, who shall make and maintain adequate arrangements for prompt and proper banking and accounting for all cash, including its collection, custody, control and deposit.
- 9.2. Particulars of all charges to be made for work done, services rendered or goods supplied shall be agreed annually by Full Council, notified to the RFO and FM, the RFO shall be responsible for the collection of all accounts due to the Town Council.
- 9.3. Full Council will review all fees and charges at least annually as part of the budget setting process.
- 9.4. Any sums found to be irrecoverable and any bad debts shall be reported to Full Council if over £3,000 or to the Finance & General Purposes Committee if under £3,000 and shall be written off in the year.
- 9.5. All sums received on behalf of the Town Council shall be banked intact as directed by the RFO and shall be deposited with the Town Council's bankers with such frequency as the RFO considers necessary.
- 9.6. The origin of each receipt shall be entered on the paying-in slip. Personal cheques shall not be cashed out of money held on behalf of the Town Council.
- 9.7. The RFO or FM shall promptly complete the VAT Return quarterly.
- 9.8. The RFO and FM shall ensure systems are in place, so that wherever practical and possible, receipts will be issued by staff at the point of receiving a cash payment.
- 9.9. Where more than £500 is received, in cash, by the Town Council and it is not practical to immediately issue a receipt, the RFO and FM shall ensure that systems are in place so that more than one person is present when the cash is counted, that there is a reconciliation to some form of control, and that appropriate care is taken in the security and safety of individuals banking such cash.

10. ORDERS FOR WORK, GOODS AND SERVICES

- 10.1. An official order or letter shall be issued for all work, goods and services unless a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained.
- 10.2. Order books shall be controlled by budget managers, the FM and the RFO.
- 10.3. All members and officers 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 each transaction, subject to Regulation 11.1 below.
- 10.4. A member may not issue an official order or make any contract on behalf of the Town Council.

- 10.5. Budget managers are responsible for the placing of orders within their overall budget.
- 10.6. The RFO shall verify the lawful nature of any proposed purchase before the issue of any order or as soon after the order is placed by the budget manager.

11. CONTRACTS

- 11.1. Procedures as to contracts are laid down as follows:
- a. Every contract shall comply with these Financial Regulations, and no exceptions shall be made otherwise than in an emergency provided that this regulation need not apply to contracts which relate to items (i) to (viii) below:
 - i. for the supply of gas, electricity, water, sewerage and telephone services;
 - ii. for specialist services such as are provided by solicitors, accountants, surveyors and planning consultants;
 - iii. for work to be executed or goods or materials to be supplied which consist of repairs to or parts for existing machinery or equipment or plant;
 - iv. for work to be executed or goods or materials to be supplied which constitute an extension of an existing contract by the Town Council;
 - v. for additional audit work of the external auditor up to an estimated value of £1,000 (in excess of this sum the Town Clerk and RFO shall act after consultation with the Chair of the Finance & General Purposes Committee, and
 - vi. for goods or materials proposed to be purchased which are proprietary articles and / or are only sold at a fixed price.
 - vii. contracts of employment;
 - viii. any contract, for the sale or purchase of any right in or over land or premises;

 - b. Where the Town Council intends to procure or award a public supply contract, public service contract or public works contract as defined by The Public Contracts Regulations 2015 ("the Regulations") which is valued at £25,000 or more, the Town Council shall comply with the relevant requirements of the Regulations³

 - c. The full requirements of the Regulations, as applicable, shall be followed in respect of the tendering and award of a public supply contract, public service contract or public works contract which exceed thresholds in The Regulations

³ The Regulations require councils to use the Contracts Finder website to advertise contract opportunities, set out the procedures to be followed in awarding new contracts and to publicise the award of new contracts

set by the Public Contracts Directive 2014/24/EU (which may change from time to time)⁴

- d. When applications are made to waive Financial Regulations relating to contracts to enable a price to be negotiated without competition the reason shall be embodied in a recommendation to Full Council.
- e. Invitations to tender shall state the general nature of the intended contract and the Town Clerk shall obtain the necessary technical assistance to prepare a specification in appropriate cases. The invitation shall in addition state that tenders must be addressed to the Town Clerk. Each firm tendering shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract. Except as in 11.1 (i), see table 11.1 (k)
- f. All sealed tenders shall be opened at the same time on the prescribed date by the Town Clerk in the presence of at least one member of Town Council.
- g. All invitations to tender issued under this regulation shall be subject to the Town Council's Standing Orders.
- h. The Town Council shall not be obliged to accept the lowest or any tender, quote or estimate.
- i. Electronic tenders can be accepted where specified by the Town Council for contracts that are less than £50,000 in value.
- j. Should it occur that the Town Council, or duly delegated committee, does not accept any tender, quote or estimate, the work is not allocated and the Town Council requires further pricing, provided that the specification does not change, no person shall be permitted to submit a later tender, estimate or quote who was present when the original decision making process was being undertaken.
- k. Where the estimated costs of works, goods, services or materials are as set out below, after the required budget provision has been agreed, the arrangements for the invitation of tenders or quotes as appropriate and the subsequent acceptance thereof shall be as shown in the table below.

⁴ Thresholds currently applicable are:

- a) For public supply and public service contracts 209,000 Euros (£181,302)
- b) For public works contracts 5,225,000 Euros (£4,551,413)

Estimated Value of purchase	Method of Procurement	Accepted by
£2,000 and under	Best Practice and value for money in line with FR 10.3 – power to spend.	Budget holder
£2,001 to £24,999	Minimum 3 quotes - No quote should be accepted without approval from the Town Clerk or RFO	Town Clerk/ RFO
£25,000 to £49,999	<p>Minimum 3 quotations from at least three firms.</p> <p>All contracts over £25,000 to be scrutinised by the Central Management Team prior to advertising of contract.</p> <p>Advertise all contracts over £25,000 on the Town Council's website and the Contracts Finder website within 24 hours of advertising elsewhere. Unless the Town Council chooses to use an existing list of approved suppliers (framework agreement).</p> <p>A contract for over £25,000 is subject to Regulations 109-114 of the Public Contracts Regulations 2015.</p> <p>Quotes can be received electronically</p>	Town Clerk/ RFO plus 1 Member of the Town Council (Chair of relevant Committee if possible)
£50,000 to above	<p>Minimum 3 quotations from at least three firms.</p> <p>All contracts over £25,000 to be scrutinised by the Central Management Team prior to advertising of contract.</p> <p>Tender process for contracts for the supply of goods, materials, services or the execution of works shall include, as a minimum, the following steps:</p> <ul style="list-style-type: none"> a specification for the goods, materials, services or the execution of works shall be drawn up; 	£50,000- £199,000 Town Clerk/RFO plus 2 Members of the Town Council (Chair plus 1 other member of the relevant committee or the Mayor if possible)

Estimated Value of purchase	Method of Procurement	Accepted by
	<ul style="list-style-type: none"> • an invitation to tender shall be drawn up to confirm <ul style="list-style-type: none"> (i) the Town Council's specification (ii) the time, date and address for the submission of tenders (iii) the date of the Town Council's written response to the tender and (iv) the prohibition on prospective contractors contacting councillors or staff to encourage or support their tender outside the prescribed process; • All Contracts over £25,000 shall be advertised on the Town Council's website and the Contract Finder website within 24 hours of advertising elsewhere. Unless the Town Council chooses to use an existing list of approved suppliers (framework agreement). • The invitation to tender shall be advertised via the Town Councils website, social media, and a press release as well as any other manner that is appropriate. • Any invitation to tender issued under this regulation shall refer to the terms of the Bribery Act 2010. • 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. • A minimum of three tenders shall be invited to tender. • Tenders shall be opened by the Town Clerk/Proper Officer in the presence of at least one councillor after the deadline for submission of tenders has passed. 	<p style="text-align: center;">ALL TENDERS OVER £200,000 TO BE ACCEPTED BY FULL COUNCIL</p>

Estimated Value of purchase	Method of Procurement	Accepted by
	<ul style="list-style-type: none"> • The Town Council is not bound to accept the lowest tender • The outcome of the tender process will be recorded in the Town Council's tender file held by the Finance Manager and will be reported to the next appropriate meeting 	
<p>In excess of £181,302 for services or £4,551,413 public works contract</p>	<p>A public contract regulated by the Public Contracts Regulations 2015 with an estimated value in excess of £181,302 for a public service or supply contract or in excess of £4,551,413 for a public works contract (or other thresholds determined by the European Commission every two years and published in the Official Journal of the European Union (OJEU)) shall comply with the relevant procurement procedures and other requirements in the Public Contracts Regulations 2015 which include advertising the contract opportunity on the Contracts Finder website and in OJEU.</p> <p>A public contract in connection with the supply of gas, heat, electricity, drinking water, transport services, or postal services to the public; or the provision of a port or airport; or the exploration for or extraction of gas, oil or solid fuel with an estimated value in excess of £363,424 for a supply, services or design contract; or in excess of £4,551,413 for a works contract; or £820,370 for a social and other specific services contract (or other thresholds determined by the European Commission every two years and published in OJEU) shall comply with the relevant procurement procedures and other requirements in the Utilities Contracts Regulations 2016.</p>	<p>£181,302- £199,000</p> <p>Town Clerk/RFO plus 2 Members of the Town Council (Chair plus 1 other member of the relevant committee or the Mayor if possible)</p> <p>ALL TENDERS OVER £200,000 TO BE ACCEPTED BY FULL COUNCIL</p>

12. PAYMENTS UNDER CONTRACTS FOR BUILDING OR OTHER CONSTRUCTION WORKS

- 12.1. Payments on account of the contract sum shall be made within the time specified in the contract by the RFO upon authorised certificates of the architect or other consultants engaged to supervise the contract (subject to any percentage withholding as may be agreed in the particular contract).
- 12.2. Where contracts provide for payment by instalments the RFO or FM shall maintain a record of all such payments. In any case, where it is estimated that the total cost of work carried out under a contract, excluding agreed variations, will exceed the contract sum of 5% or more a report shall be submitted to Full Council.
- 12.3. Any variation to a contract, addition to, or omission from a contract must be approved by the Town Clerk to the contractor in writing, Full Council being informed where the final cost is likely to exceed the financial provision.

13. STORES AND EQUIPMENT

- 13.1. The officer in charge of each section shall be responsible for the care and custody of stores and equipment in that section.
- 13.2. Delivery notes shall be obtained in respect of all goods received into store or otherwise delivered and goods must be checked as to order and quality at the time delivery is made.
- 13.3. Stocks shall be kept at the minimum levels consistent with operational requirements.
- 13.4. The RFO shall be responsible for periodic checks of stocks and stores at least annually.

14. ASSETS, PROPERTIES AND ESTATES

- 14.1. The Town Clerk shall make appropriate arrangements for the custody of all title deeds and Land Registry Certificates of properties held by the Town Council. The RFO and FM shall ensure a record is maintained of all properties held by the Council, recording the location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held in accordance with Accounts and Audit Regulations.
- 14.2. No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of Full Council, together with any other consents required by law, save where the estimated value of any one item of tangible movable property does not exceed £1,000.
- 14.3. No real property (interests in land) shall be sold, leased or otherwise disposed of without the authority of Full Council, together with any other consents required by law. In each case a report in writing shall be provided to Full Council in respect of valuation

and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).

- 14.4. No real property (interests in land) shall be purchased or acquired without the authority of the Full Council. In each case a report in writing shall be provided to Full Council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).
- 14.5. The RFO and FM shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date. The continued existence of tangible assets shown in the Register shall be verified at least annually, possibly in conjunction with a health and safety inspection of assets.

15. INSURANCE

- 15.1. Following the annual risk assessment (per Financial Regulation 18), the RFO shall affect all insurances and negotiate all claims on the Town Council's insurers.
- 15.2. Section Managers and the Town Clerk shall give prompt notification to the RFO and FM of all new risks, properties or vehicles which require to be insured and of any alterations affecting existing insurances.
- 15.3. The RFO and FM shall keep a record of all insurances effected by the Town Council and the property and risks covered thereby and annually review it.
- 15.4. The RFO shall be notified of any loss liability or damage or of any event likely to lead to a claim and shall report these to Full Council at the next available meeting.
- 15.5. All appropriate members and employees of the Town Council shall be included in a suitable form of security or fidelity guarantee insurance, which shall cover the maximum risk exposure as determined by Full Council.

16. INTERNAL CONTROL

- 16.1 The Town Clerk and RFO, under the direction of the Finance & General Purposes Committee shall be responsible for all internal control matters.
- 16.2 The Town Council's system of internal control shall cover:
 - a. Appointment of Proper Officers and the RFO;
 - b. Proper book-keeping and financial reporting arrangements;
 - c. Financial Regulations including Standing Orders and payment controls;
 - d. Risk management arrangements;
 - e. Budgetary controls;
 - f. Income controls;
 - g. Petty cash controls;

- h. Payroll controls;
 - i. Capital controls covering asset management, investments and borrowing;
 - j. Bank reconciliation;
 - k. Other areas identified from time to time in risk assessments.
- 16.3 All payments by the Town Council shall be authorised, approved and paid in accordance with the law, proper practices and the Town Council's Financial Regulations.
- 16.4 The RFO or FM shall supply to each Councillor at each scheduled Finance & General Purposes Committee meeting, or on request, a statement to summarise:
- a. the Town Council's aggregate income and expenditure for the year to date;
 - b. the monthly balances held at the end of the period being reported
- and a report which includes a comparison with the budget for the financial year and highlights any actual or potential overspends.
- 16.5 As soon as possible after the financial year end at 31 March, the RFO shall provide:
- a. each Councillor with a statement summarising the Town Council's income and expenditure for the last quarter and the year to date for information; and
 - b. to Full Council, the accounting statements for the year in the form of Section 2 of the Annual Governance and Accountability Return, as required by proper practices, for consideration and approval.
- 16.6 The year-end accounting statements shall be prepared in accordance with proper practices and applying the form of accounts determined by the Town Council (receipts and payments, or income and expenditure) for a year to 31 March. The Annual Governance & Accountability Return of the Town Council, which is subject to external audit, including the annual governance statement, shall be presented to Full Council for consideration and formal approval before 30 June each year.
- 17. EARMARKED RESERVES (EMR)**
- 17.1 Reserves will only be earmarked in line with the CIPFA Code of Practice on Local Authority Accounting in the UK (the Statement of Recommended Practice). The amount earmarked in any one financial year will not exceed the difference (surplus) between the budgeted net expenditure and the actual net expenditure. All capital receipts will go into a Capital Receipts EMR, which can only be used for capital expenditure.

- 17.2 Reserves can be spent or Earmarked at the discretion of the Town Council. They can result from:
- (i) events which have allowed monies to be set aside,
 - (ii) surpluses,
 - (iii) decisions causing anticipated expenditure to have been postponed or cancelled,
 - (iv) monies set aside for major anticipated capital schemes, projects or service arrangements the Town Council may wish to carry out.
- 17.3 Expenditure will not be charged direct to Earmarked Reserves and transfers to and from Earmarked Reserves will be distinguished from service expenditure in the Statement of Accounts.
- 17.4 For each reserve established the following will be clearly documented:
- a. The reason for or the purpose of the Earmarked Reserve will be clearly defined within the above guidelines.
 - b. The types of expenditure the Earmarked Reserve will be used for and the basis of transactions will be clearly defined.
 - c. Any circumstances for which the reserves cannot be used.
- 17.5 Reserves will be managed, controlled and reviewed by the RFO;
- a. On a transaction by transaction basis to ensure that the correct expenditure is being taken from the correct reserve and that no reserve is overspent.
 - b. Twice per year, once during the budget review procedure and once at the year-end. The RFO, in consultation with the Town Clerk, will review the appropriateness of each reserve, making recommendations as to which reserves should be earmarked in the next financial year. At such time, any reserves considered no longer appropriate will be transferred back to the General Reserve.

18. RISK MANAGEMENT

- 18.1. The Town Council is responsible for putting in place arrangements for the management of risk. The Town Clerk shall prepare, for approval by Full Council, risk management policy statements in respect of all activities of the Town Council. Risk policy statements and consequential risk management arrangements shall be reviewed by Full Council at least annually.
- 18.2. When considering any new activity, the Town Clerk and RFO shall prepare a draft risk assessment including risk management proposals.

19. SUSPENSION AND REVISION OF FINANCIAL REGULATIONS

- 19.1. It shall be the duty of the Town Council to review the Financial Regulations of the Town Council annually, where possible. The RFO and Town Clerk shall make arrangements to monitor changes in legislation or proper practices and shall advise Full Council of any requirement for a consequential amendment to these Financial Regulations.
- 19.2. Town Council may, by resolution of Full Council duly notified prior to the relevant meeting of the Town Council, suspend any part of these Financial Regulations provided that reasons for the suspension are recorded and that an assessment of the risks arising has been drawn up and presented in advance to all members of Town Council.

* * *



Seaford Town Council

Report 113/20

Agenda Item No:	13
Committee:	Full Council
Date:	28th January 2021
Title:	Council Tax Communication
By:	Isabelle Mouland, Assistant Town Clerk
Purpose of Report:	To consider options for communicating the Seaford Town Council Precept demand to the community.

Recommendations

The Council is recommended:

- 1. To consider whether or not to print a Council Tax leaflet to accompany the Lewes District Council Tax Bill.**
 - 2. To note other methods of communication of the Seaford Town Council Precept demand being via press release, Seaford Town Council and Lewes District Council's website and Facebook.**
-

1. Introduction

- 1.1** Each year, following the January Precept setting meeting, the Town Council communicates the agreed Precept demand to the Seaford residents.
- 1.2** In the last four years, methods of this communication has been via press release, website, Facebook, and a Seaford Town Council printed Council Tax Leaflet which accompanies the Lewes District Council tax bill to each household.
- 1.3** Whilst the press release, website and Facebook methods cost only staff time, the printed Council Tax leaflet also has printing and shipping costs associated with it.
- 1.4** Officers would like to seek direction from the Town Council as to whether it wishes to continue producing the printed Council Tax Leaflet.

2. Council Tax leaflet

- 2.1** The Council Tax Leaflet is produced by officers and printed by a local external printing company. It would not be viable to print the leaflets in-house nor does the Town Council's printer have the capacity.
- 2.2** In order for the leaflet to join the Lewes District Council tax bill mailout, the Town Council's external printing company bind and ship the prints to Lewes District Council's mailout distributors. This year the distributor is using its Leicester offices, other years prints have been shipped to Glasgow.
- 2.3** Officers have questioned why Lewes District Council does not use a local mailout distributor and the reason for this is because it must use an approved tax bill distributor

with a high accuracy rating. Unfortunately there are none locally which hit these requirements.

- 2.4** There is no additional cost to the Town Council to add its leaflet to the Lewes District Council mailout, only its printing and shipping to the mailout distributors.
- 2.5** The costs of printing and shipping the Council Tax Leaflet has been quoted this year to be a total of £770, using local printing company Tansleys Printers, which is for 12,000 A5 leaflets using one folded A4 piece of paper.
- 2.6** In order to make printing the leaflets as sustainable as possible officers have, since last year, cut back on the content of the Council Tax Leaflet to enable it to be printed on just one A4 piece of paper. This year, Tansleys will also use Carbon Neutral paper which gives the Town Council a unique World Land Trust number and logo to use on its publication.
- 2.7** Officers have investigated other methods of distribution such as Royal Mail's leaflet distribution service. The cost for Tansleys to print and ship to the Royal Mail's distribution service and for Royal Mail to provide this service is circa £900. Although this is thought to be a well-used and reliable service, it would see the Town Council's leaflet in the same bundle as commercial circulars which could lead to wastage or it being missed.

3. Considerations

- 3.1** The success of the Council Tax Leaflet is not currently known i.e. how many people will read through the printed leaflet when receiving their tax bill.
- 3.2** Previous queries received by officers regarding council tax have typically been received via email and the member of the public sent the link to the Council Tax Leaflet on the Seaford Town Council website.
- 3.3** Lewes District Council has advised that it is not looking to produce any printed material this year to reduced costs and has asked others such as the Town Council and Sussex Police to consider doing the same. It has also offered for the Town Council's Council Tax Leaflet to be uploaded to the Lewes District Council website with all of the other tax bill information.
- 3.4** This year has seen a surge in computer usage, whether directly or on behalf of others and it could be said that the production of a printed leaflet may no longer be required. However, it should be noted that this is the Town Council's only communication which is guaranteed to hit every household.
- 3.5** The Town Council has this year, as a result of the pandemic, reduced its hard copy communications such as its quarterly newsletters. It is hoped to start a new e-bulletin communication this year.
- 3.6** Later this year, as part of the creation of a Communication Strategy, officers will be looking to investigate the needs of the community in order to establish diverse and accessible communication methods.
- 3.7** Members are asked at this point to consider the information above and decide whether to print a Council Tax Leaflet this year or to produce an electronic only version for the Town Council's website and Lewes District Council's website and electronic distribution on request.

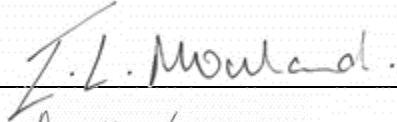
4. Financial Appraisal

If a printed Council Tax Leaflet is agreed, the cost will be £770 to be printed and included in the Lewes District Council tax bill mailout. This cost would be met from the 2021/22 budget. Members will have seen that the budget for Advertising & Publicity (201/4110 code) has been significantly reduced to £1,500 from £5,000.

3. Contact Officer

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

Assistant Town Clerk



Town Clerk





Seaford Town Council

Report 124/20

Agenda Item No:	14
Committee:	Council
Date:	28th January 2021
Title:	Councillor Communication Methods
By:	Adam Chugg, Town Clerk
Purpose of Report:	To facilitate a discussion by Members on the methods of internal communication within the Town Council

Recommendations

The Council is recommended:

- 1. To partake in a discussion by Members on the methods of internal communication within the Town Council.**
 - 2. To note that Officers will review the discussion points of Members and then consult with the Committee Chairs Management Group members before implementing/trialling any changes that can be made to current communication methods.**
-

1. Background

- 1.1** At the January meeting of the Committee Chairs Management Group (CCMG), the methods used to communicate internally within the Town Council were discussed and concerns shared about the effectiveness of current methods used.
- 1.2** The purpose of this agenda item is therefore to facilitate a round table discussion by Members on the methods of internal communication within the Town Council.
- 1.3** Officers will note discussion points with a view to reviewing these outside of the meeting and consulting with CCMG members before implementing/trialling any changes that can be made to current communication methods.

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 Adam Chugg, Town Clerk.

Town Clerk