



Seaford Town Council

To the Members of the Full Council

A Meeting of the **Full Council** will be held electronically via Zoom* on **Thursday 18th June 2020** at 7.00pm, which you are summoned to attend.

Isabelle Mouland
Assistant Town Clerk
9th June 2020

***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 Sutton 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)

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 Seaford Town Council Policy and the Local Authorities and Police and Crime Panels (Coronavirus) (Flexibility of Local Authority and Police and Crime Panel Meetings) (England and Wales) Regulations 2020.

4. Minutes

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

4.1	Appeals	27 th May 2020 - Virtual	https://www.seafordtowncouncil.gov.uk/wp-content/uploads/2020/06/27.05.20-Appeals-Minutes-DRAFT.pdf
4.2	Community Services	6 th February 2020	https://www.seafordtowncouncil.gov.uk/wp-content/uploads/2020/02/07.02.20-Community-Services-Minutes-DRAFT.pdf
4.3	Full Council	23 rd January 2020	https://www.seafordtowncouncil.gov.uk/wp-content/uploads/2020/01/23.01.20-Council-Meeting-Minutes-DRAFT.docx

		28 th January 2020	https://www.seafordtowncouncil.gov.uk/wp-content/uploads/2020/01/28.01.20-Council-Meeting-Minutes-DRAFT.pdf
	(Full Council cont'd)	20 th February 2020	https://www.seafordtowncouncil.gov.uk/wp-content/uploads/2020/02/20.02.20-Council-Meeting-Minutes-DRAFT.pdf
		31 st March 2020 - Remote Decisions	https://www.seafordtowncouncil.gov.uk/wp-content/uploads/2020/04/31.03.20-Notes-of-Remote-Council-Decisions-DRAFT.docx
		15 th May 2020 - Virtual	https://www.seafordtowncouncil.gov.uk/wp-content/uploads/2020/05/15.05.20-Council-Meeting-Minutes-DRAFT.pdf
		21 st May 2020 – Virtual Annual Meeting	https://www.seafordtowncouncil.gov.uk/wp-content/uploads/2020/05/21.05.20-Annual-Meeting-Minutes-DRAFT.docx
4.4	Disciplinary	14 th April 2020 - Virtual	https://www.seafordtowncouncil.gov.uk/wp-content/uploads/2020/04/14.04.20-Disciplinary-Sub-Committee-Minutes-DRAFT.pdf
4.5	Finance & General Purposes	15 th April 2020 – Virtual *	https://www.seafordtowncouncil.gov.uk/wp-content/uploads/2020/04/15.04.20-Finance-General-Purposes-Minutes-DRAFT.docx
<p>* With the amendment as set out below: F25/04/19 Disclosure of Interests <i>Councillor J Cash declared a non-pecuniary interest in agenda item 4, as a manager member of the Seaford Volunteer Emergency Team management/admin team and helpline volunteer.</i></p>			
4.6	Golf & The View	3 rd March 2020	https://www.seafordtowncouncil.gov.uk/wp-content/uploads/2020/04/03.03.2020-Golf-The-View-Minutes-DRAFT.docx
4.7	Planning & Highways	9 th January 2020	https://www.seafordtowncouncil.gov.uk/wp-content/uploads/2019/08/scanned-phmins-09.01.20.pdf
		30 th January 2020	https://www.seafordtowncouncil.gov.uk/wp-content/uploads/2019/08/scanned-phmins-30.01.20.pdf
		20 th February 2020	https://www.seafordtowncouncil.gov.uk/wp-content/uploads/2019/08/scanned-phdraftmins-20.02.20.pdf
		12 th March 2020	https://www.seafordtowncouncil.gov.uk/wp-content/uploads/2019/08/scanned-phminutes-12.03.20.pdf

5. Civic Update Reports

Due to this meeting being held so early into their terms of office, the Mayor and Young Mayor will be presenting their first update reports at the next Council meeting (currently due to be 20th August

2020). This item has been kept on the agenda in case of any interim verbal updates they may be looking to make at the meeting.

6. [Neighbourhood Plan – Inclusion of Plan Summary and Policies List](#)

To consider report 17/20 presenting two documents, a summary and a list of the policies within the Neighbourhood Plan, for inclusion in the full Neighbourhood Plan (pages 10 to 22).

7. [Covid-19 Interim Update](#)

To consider report 12/20 presenting an update on the decisions and actions taken since the start of the covid-19 crisis and associated measures put in place for ratification by Council (pages 23 to 33).

8. [Standing Orders Review](#)

To consider report 07/20 presenting the review of the Council’s Standing Orders and the revised document for adoption (pages 34 to 55).

9. [Internal Audit Report Year Ended 31st March 2020](#)

To consider report 13/20 presenting the final report from Mulberry & Co Ltd, Internal Auditor for Year Ending 31st March 2020 (pages 56 to 69).

10. [Annual Review of Corporate Risk Register 2020](#)

To consider report 08/20 presenting the review of the Council’s Corporate Risk Register Actions Plans and the reviewed General & Financial Risk Assessment for adoption (pages 70 to 82).

11. [Review of Internal Controls](#)

To consider report 09/20 presenting the review of the Council’s Internal Controls (pages 83 to 89).

12. [Annual Governance Statement 2019/2020](#)

To consider report 14/20 presenting the 2019/2020 Annual Governance Statement for approval (pages 90 to 95).

13. [2019/2020 Annual Return Statement of Accounts](#)

To consider report 15/20 presenting the Final Accounts and Annual Return (Section 2) for the year ended 31st March 2020 for approval and adoption (pages 96 to 125).

14. [Annual Investment Strategy](#)

To consider report 11/20 presenting the Council’s Annual Investment Strategy for 2020/2021 (pages 126 to 129)

15. [Pension Discretions Policies](#)

To consider report 16/20 presenting the revised Pension Discretions Policy for adoption (pages 130 to 141).

16. Exclusion of Press & Public

The Chairman will move that in accordance with the Public Bodies (Admission to Meetings) Act 1960, the press and public be excluded for the remainder of the meeting, as the following item on the agenda concerns confidential details surrounding dispute resolution.

17. Hurdis House Litigation Resolution EXEMPT

To consider exempt report 10/20 updating the Council on the resolution of the ongoing litigation with a former tenant (exempt pages 1 to 10).

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

Isabelle Mouland, Assistant Town Clerk, 37 Church Street, Seaford, East Sussex, BN25 1HG

Email: admin@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 Meeting:**

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

<https://us02web.zoom.us/j/85967694013?pwd=UXNDTjcya2pBb0ZHNW5QWVprY2pkdz09>

Meeting ID: 859 6769 4013

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

Telephone number to join by audio only: 0203 481 5240 (you will be prompted to enter the meeting ID and password before joining the meeting)

Taking Part in a Zoom Meeting

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

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1 – Joining

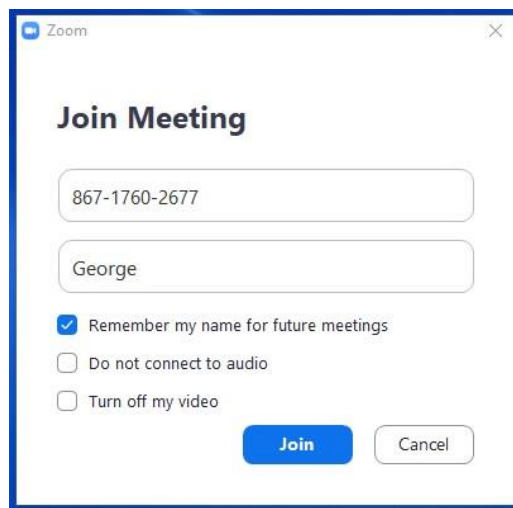
Follow the link provided by email/on the agenda.

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



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

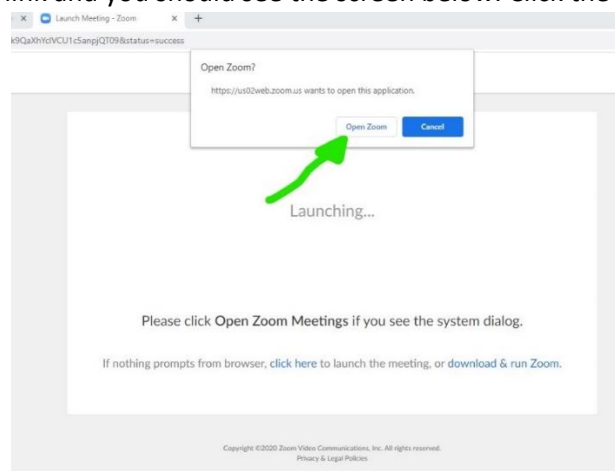
- For councillors, please do not choose to not connect your audio or turn off your video with the tick boxes.
- Members of the public will need audio as a minimum and whilst video is preferred, it is optional.



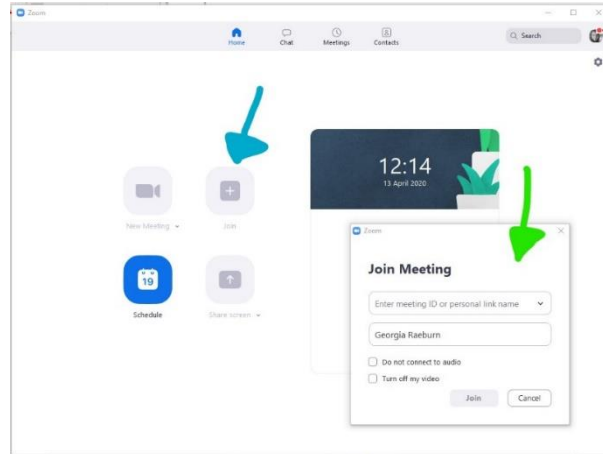
You will then be prompted to enter the meeting password, on the agenda, Council’s website or circulated email. Enter this and click to ‘join meeting’ (skip 1b and go to 2).

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

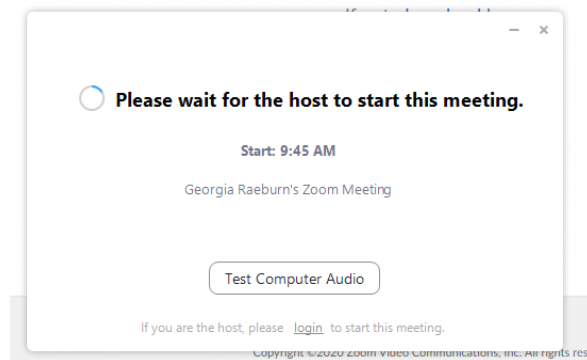
- Follow the link and you should see the screen below. Click the button to ‘open Zoom’ (go to 2)



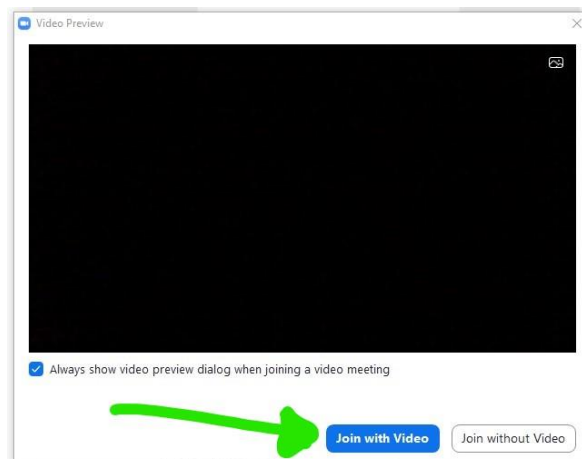
- ii. Open the Zoom desktop app and click 'join' (blue arrow) and then enter the meeting details (green arrow) (go to 2)



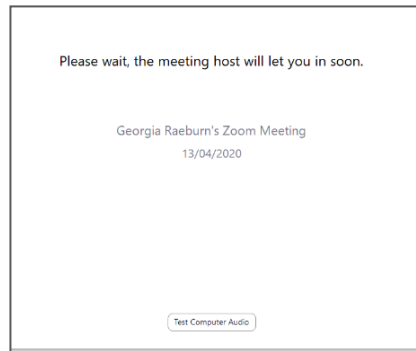
2 – Once in the desktop app, if the meeting has not yet started, you may see this below. If you wait, the host of the meeting just needs to start the meeting.



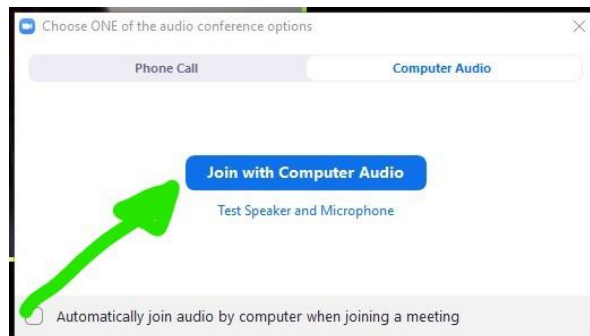
3 – Once the host starts the meeting, you will see the pop up below in your desktop app. Click the button to 'join with video'.



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



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



6 – Settings

6a - Screen View

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

6b - Mute / Unmute

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

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

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

6c - Technical Run Through – Chat Function

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

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

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

8 – Participation

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

8a – Public Participation

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

8b – Councillor Discussion/Participation

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

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

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

8c – Voting

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

The host will then read through councillor's names asking for their vote, whether 'for', 'against' or 'abstain'. This is to ensure that votes are marked down correctly and remove any error of doubt.

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

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

9 – Leaving the Meeting

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

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

9a – Exclusion of Press & Public

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

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

9b – Declaration of Interest

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

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



Seaford Town Council

Report 17/20

Agenda Item No:	6
Committee:	Council
Date:	18th June 2020
Title:	Neighbourhood Plan - Inclusion of Plan Summary and Policies List
By:	Isabelle Mouland, Assistant Town Clerk
Purpose of Report:	To present two documents, a summary and a list of the policies within the Neighbourhood Plan, for inclusion in the full Neighbourhood Plan.

Recommendations

You are recommended to:

- 1. Agree the summary of the Seaford Neighbourhood Plan and the list of policies as presented at Appendix A for inclusion as an appendix within the full Neighbourhood Plan.**
-

1. Information

- 1.1** It was advised by the Examiner of the Seaford Neighbourhood Plan that a summary of the Plan and a list of the policies was not necessary in the full Neighbourhood Plan, to reduce the size of the final document for the Referendum.
- 1.2** The Neighbourhood Planning Officer at Lewes District Council advised that both documents could be added, with Seaford Town Council agreement, as appendices after the Plan was been 'made' (adopted) by Lewes District Council.
- 1.3** It is worth noting that both documents (at Appendix A) were available on the Seaford Town Council website, Lewes District Council's website and with the hard copies of the Neighbourhood Plan as supporting documents at the referendum in February 2020.
- 1.4** The summary is a non-technical description of the Plan to highlight what is included, the intention of both documents (at Appendix A) is to simply aid the reader of the Neighbourhood Plan.
- 1.5** Following Seaford Town Council agreement, both documents will go through a formal approval process within Lewes District Council before being added as appendices to the Plan, so there is a slight risk of minor changes in wording.


2. Financial Appraisal

This report has no direct financial implications.

3. Contact Officer

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

Assistant Town Clerk



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E. Summary of the Plan	(tbc)
F. List of Policies and Community Aspirations in the Plan	(tbc)

Background, Summary of Policies and Aspirations

On 24 September 2015, Seaford Town Council resolved to start the project of creating the Seaford Neighbourhood Plan. Following appointment of Action in Rural Sussex (AiRS) as the consultant to oversee the creation of this draft plan, a Steering Group was created to put together the plan, assisted by a large group of local volunteers, in various Focus Groups, who collected evidence that would then be used to shape the proposals now contained in this document. Thus, the process has taken 3 years to achieve. The Neighbourhood Plan must be in general conformity with the strategic policies of the local planning authorities, in particular the Lewes Local Plan Part 1: Joint Core Strategy 2010-2013 (LPP1). However, it can update and add more detailed policies as appropriate to Seaford. The Steering Group on behalf of Seaford Town Council has been advised by AiRS, and assisted by Lewes District Council, South Downs National Park Authority and East Sussex County Council (ESCC). The Neighbourhood Plan includes planning policies that will form part of the Statutory Development Plan for the area. It also includes community aspirations that will inform a Delivery Plan.

Appendix E is a Layman’s Summary of the Plan and Appendix F is a list of all the Policies and Community Aspirations in the Plan.

This plan is supported by various documents which are on the website <https://www.seafordtowncouncil.gov.uk/Neighbourhood-Plan.aspx>

- **Sustainability Appraisal** which has assessed the policies and site allocations in the Neighbourhood Plan to ensure that they are the most sustainable available (that is, they are likely to provide the optimum balance between developments for housing and conserving and enhancing the environment, infrastructure and facilities within a thriving local economy. The Sustainability Objectives are listed in **Appendix C** of this Plan;
- **Statement on Seaford’s Local Landscape Character and Views;**
- **Character Assessment of Seaford** (which has informed the General Design Guidelines for Seaford);
- **General Design Guidelines for Seaford;**
- **Detailed Working Papers and Evidence Reports from Focus Groups** (covering Housing, Environment and Countryside, Local Economy and Facilities and Transport).

Appendix E: Summary of the Plan

Note. This summary is a non- technical description of the Plan and should not be used to determine the meaning of the policies in the Full Plan.

Seaford is a wonderful place to live, work and relax. There is much that needs to be conserved so that the natural beauty and biodiversity of the town is not undermined by inappropriate development. The full Seaford Neighbourhood Plan is an important mechanism to conserve and enhance the Town and guide development as it contains policies which cover, amongst other things:

- the landscape setting and key views
- open spaces
- heritage assets
- biodiversity
- design
- Conservation Areas including Bishopstone Conservation Area
- Areas of Established Character
- the seafront
- recreational facilities
- visitor accommodation.

Local Green Spaces:

Although some of the present planning policies require some new development to provide new recreation/open spaces, the neighbourhood planning process brings the concept of Local Green Spaces to the neighbourhood level. This protects from development designated green areas of particular importance and significance to local residents. The following nine Local Green Spaces have been designated in the Plan:

- Bishopstone Village Green
- Blatchington Pond
- Foster Close Open Space
- Normansal Park/Chalvington Fields not in the National Park
- Princess Drive Green and old Grand Avenue Bridleway
- The Crouch
- The Old Brickfield and Site Adjacent to 47 Surrey Road
- The Ridings, Lexden Road
- Land North of Alfriston Road (4 plots)

Should planning applications affecting these Local Green Spaces be submitted, they will have a high level of protection.

Furthermore, a new policy SEA7 gives new added protection for open and recreation spaces in Seaford that have not been designated as local green spaces. This gives much more protection to open and recreation spaces than previously existed.

Housing proposals

The government requires each local authority to build a certain number of new homes by 2030 on sites that provide sustainable development. Taking into account the number of homes for which planning permission has already been given, Seaford is now required to build a minimum of a further 185 homes.

The Seaford Neighbourhood Plan enables local residents to say where development may or may not take place. The Plan identifies the following ten Brown Field sites for housing development:

- The Dane Valley project area – 104 dwellings (net addition of 74) - is a site that is grossly underused and is in a very good location with good transport links and access to shops and other services.
- Jermyn & Sons, 10 Claremont Road – 20 dwellings
- 10 Homefield Place – 19 dwellings
- Brooklyn Hyundai, Claremont Road – 13 dwellings
- Holmes Lodge, 72 Claremont Road – 12 dwellings
- Station approach/Dane Road – 12 dwellings above existing retail space
- Seven Sisters pub, Alfriston Road – 9 dwellings
- Old House Depository, Claremont Road – 35 dwellings (development already completed)
- Elm Court, Blatchington Road – 9 dwellings
- Florence house – 7 dwellings

A total of 210 dwellings is estimated at the present time to be required. An additional allowance has been made above the minimum to ensure that the Neighbourhood Plan still delivers housing up to 2030 in order to meet Government requirements should any of the sites fail to be developed. The key point is that the sites identified for housing development in the Plan (that is the 10 sites listed above) were obtained by a detailed analysis by independent consultants of each site and comparison with the Sustainability Objectives of the Neighbourhood Plan. Sites not in this list are not recommended for development.

Small sites of up to 5 homes are not covered in the Neighbourhood Plan. Development of larger sites will not take place in areas that the residents of Seaford do not want.

New Design Guidelines

For housing developments in Seaford, new Design Guidelines have been produced to supplement the Design Policies in the Plan. Planning applications are required to have regard to these Design Guidelines and hence this should ensure that the design of developments fits in with other designs in the Town.

More Money for Seaford

The Community Infrastructure Levy (CIL) is a planning-based charge. It can be used to help pay for a wide range of infrastructure required to support new development. CIL can be charged on most new developments.

A proportion of the CIL Income is passed directly to the Town Council (25% where there is a Neighbourhood Plan, or 15% where there is no Neighbourhood Plan).

This CIL money will be spent by Seaford Town Council on enhancements to infrastructure such as public spaces (parks, play areas, open spaces), public buildings or the seafront.

Conclusion

The Plan contains many useful policies to protect the beauty, character, landscape, heritage and biodiversity of the town. The sites recommended for housing development are brown field sites in sustainable locations and provide much needed homes in the town. The Seaford Neighbourhood Plan forms part of the Lewes development plan and sits alongside the Local Plan prepared by the local planning authority. Decisions on planning applications will be made using both the Local Plan and the Seaford Neighbourhood Plan, and any other relevant material considerations

Appendix F: List of Policies and Community Aspirations

SEA1 Development within or affecting the South Downs National Park

Development within or impacting upon the South Downs National Park should have a landscape led approach to design, having regard to the setting of the National Park in terms of its landscape and visual amenity. Development within or impacting upon the South Downs National Park must respect:

- a) the landscape setting of Seaford, including meeting the purposes of the South Downs National Park and protecting the character of the Heritage Coast;
- b) the key views as identified in the Statement on Seaford's Local Landscape Character and Views and shown on Map 2 (Views from and within Conservation Areas are shown in detail in Appendix D):
- c) tranquillity and dark night skies;
- d) the natural, locally distinctive and heritage landscape qualities and characteristics of Seaford including trees and hedgerows, particularly in areas which are currently deficient in such natural assets;
- e) features of biodiversity, geological and heritage interest (see Paragraph 6.8)

SEA2 Design

Development in the Neighbourhood Area should demonstrate high design quality. Development should have regard to the General Design Guidelines for Seaford and give consideration to the following criteria:

- a) the design has regard to the distinctive and attractive characteristics of Seaford and its setting and the key views identified in the Statement on Seaford's Local Landscape Character and Views and shown on Map 2;
- b) the site is located and designed to facilitate connectivity between the site and local services by cyclists and pedestrians, having regard to the ESCC Local Cycling and Walking Infrastructure Plan for the area. This will take into account the need to provide routeways with sufficient informal surveillance and lighting so that people feel safe using them;
- c) the site provides good access to public transport to help reduce car dependency and support public transport use, including where appropriate provision of better connections between bus and rail, and improved passenger information;
- d) the design makes an efficient use of land and incorporates a high quality layout, building design, energy efficiency and durable and sustainable materials of an appropriate texture, colour, pattern and appearance that will contribute positively to the landscape and townscape character and local distinctiveness of Seaford;
- e) the design incorporates public and private spaces which are clearly defined and designed to be attractive, well managed and safe. There should be suitable private outdoor amenity space for new dwellings so passers-by respect the boundaries and residents feel their personal space is protected, and adequate, appropriately designed external storage space for bins and recycling facilities as well as for bicycles.

- f) where appropriate the design is informed by a landscape assessment that has regard to the existing topography and landscape features of the site and the townscape, landscape and seascape of the surrounding area.
- g) where appropriate the design is informed by an Ecological Impact Assessment (EclA), in line with BS42020:2013 and CIEEM guidelines, has regard to the mitigation hierarchy in NPPF paragraph 175a, and provides a net gain in biodiversity. Existing individual trees or tree groups that contribute positively to the area will be retained and opportunities taken to provide or improve green and blue infrastructure and habitat connections and linkages to green spaces and/or the countryside;
- h) where the development could impact on designated or non-designated heritage assets, the design is informed by a heritage assessment using the Historic Environment Record as well as archaeological field work where appropriate and will be accompanied by appropriate levels of archaeological work which are research driven to answer specific questions relevant to the history and archaeology of Seaford and the plan area.
- i) car parking or other servicing areas will meet ESCC standards and be appropriate to the context and sensitively located and designed so as not to dominate the public realm. Where appropriate electric vehicle charging points will be supported.
- j) the development will incorporate Sustainable Drainage Systems (SuDS) which involve the integration of objectives to manage flood risks, prevent pollution but also to provide places that are good for people and wildlife and will provide a connection to the nearest point of adequate capacity in the sewerage network, as advised by the service provider. (See Paragraph 6.9)

SEA3 Conservation Areas

Conservation Areas and their settings must be conserved or enhanced in a manner appropriate to their significance. The enhancement of a Conservation Area or its setting will be supported. (See paragraph 6.12)

SEA4 Bishopstone Conservation Area

Development affecting Bishopstone Conservation Area or its setting must demonstrate how it respects the isolated character and downland setting – including the valley and ridgelines around the valley – of the village. (See Paragraph 6.15)

SEA5 Areas of Established Character

Development within Areas of Established Character, as shown on Map 4, must demonstrate how it respects and appears in keeping with the existing character of the Area in terms of spaciousness, building heights, building size and site coverage, building lines, boundary treatments, trees and landscaping. The Areas of Established Character in Seaford are:

1. Firle Road area including Firle Close, Firle Grange and Firle Drive
2. St Peter’s Road
3. Glebe Drive
4. Belgrave Road, Westdown Road and Beacon Road
5. Corsica Hall
6. Chyngton Road and Cuckmere Road

7. Chyngton Way area including South Way and Lullington Close
8. Blatchington Road/Richmond Terrace and Broad Street, north of the A259
(See paragraph 6.25).

SEA6 Development on the Seafront

Development at Seaford seafront, as identified on Map 5, should have regard to the General Design Guidelines for Seaford and should respond to the following design principles, as appropriate:

- a) development should not detract from the natural, open, un-commercialised environment of the seafront;
- b) development should be designed to be resilient to impacts from adverse weather conditions (wind damage) and flood risk, and does not prejudice the ability of relevant agencies to manage the coastal flood risk, beach management and sea defence maintenance;
- c) development should be low density and low rise so it does not impact significantly on the spatial or visual openness or attractiveness of the seafront and its vistas and respects the setting of and views to and from the South Downs National Park, the Heritage Coast, the shoreline and the Seaford Head gateways;
- d) development should conserve or enhance the biodiversity of the seafront (for example, the kittiwake colony at Splash Point and the shingle vegetation at Tide Mills);
- e) development should conserve and enhance the amenity use of the seafront; and
- f) development should take opportunities to enhance the public realm and improve walking and cycling facilities. (See paragraph 6.28)

SEA7 Recreational Facilities

The development of existing open space, sports and recreational buildings and land, including playing fields, will not be supported unless:

- a) an assessment has been undertaken which has clearly shown the open space, buildings or land to be surplus to requirements; or
- b) the loss resulting from the proposed development would be replaced by equivalent or better provision in terms of quantity and quality in a suitable location; or
- c) the development is for alternative sports and recreational provision, the needs for which clearly outweigh the loss. (See paragraph 6.31)

SEA8 Local Green Spaces

The Neighbourhood Plan designates the following locations as Local Green Spaces, as shown on Map 7 and the following plans (Maps 7A i – 7A ix):

1. Bishopstone Village Green
2. Blatchington Pond
3. Foster Close Open Space
4. Normansal Park/ Chalvington Fields not in the National Park
5. Princess Drive Green and old Grand Avenue Bridleway
6. The Crouch

7. The Old Brickfield and site adjacent to 47 Surrey Road
8. The Ridings (Lexden Road)
9. Land north of Alfriston Road (4 plots)

The management of development within areas of Local Green Space will be consistent with that for development within Green Belts. (See paragraph 6.38)

SEA9 Allotments

Proposals resulting in the loss of allotments as shown on Map 8 will only be supported if it is demonstrated:

- a) alternative allotment provision is made on a site of equivalent visual and horticultural value;
or
- b) there is no need or demand for the allotments and that this is unlikely to change in the foreseeable future; and
- c) there is no net loss of biodiversity. (See paragraph 6.34)

SEA10 New Business Space at Cradle Hill

Land at Cradle Hill Industrial Estate, as shown hatched blue on Map 9, is allocated for business development (Use Classes B1, B2 and B8), subject to the following criteria:

- a) the height of the development shall be no higher than the existing buildings;
- b) the eastern boundary of the Cradle Hill Estate extension shall be clearly demarcated with a substantial landscaped buffer of varying width, but no less than four metres;
- c) development should be designed to minimise visual impacts on the South Downs National Park; and
- d) development must not harm highway safety and should provide for safe access.

(See paragraph 6.40)

SEA11 Visitor Accommodation in Seaford

The development of visitor accommodation within Seaford will be supported, subject to it respecting local character, residential amenity and highway safety. (See paragraph 6.41)

SEA12 Footpath to Church Lane

A pedestrian way linking Broad Street (between Nos 17 and 25 Broad Street) to Church Lane will be protected from development. Development proposals will incorporate such a link (or the relevant parts of such a link) in any proposals for redevelopment of any of the land or premises in the area of the route shown on Map 10 and Map 10A i. (See paragraph 6.45)

SEA13 Safeguarding Future Transport Projects

The land identified on Map 10 and Map 10A ii is safeguarded from any development that would prevent the re-dualling of the train line. (See paragraph 6.47)

SEA14 Site Allocations

To contribute to the development of at least 185 dwellings in the Neighbourhood Area during the plan period, the following sites, as defined on Map 11, have been identified as sites where residential development (approximate number of dwellings shown in brackets) will be supported:

- i. Dane Valley Project Area – (104 dwellings/net addition of 74) and employment space
- ii. Jermyn Ford, 10 Claremont Road (20 dwellings)
- iii. 10 Homefield Place (19 dwellings)
- iv. Brooklyn Hyundai, Claremont Road (13 dwellings)
- v. *Holmes Lodge, 72 Claremont Road (12 dwellings)
- vi. *Station Approach/Dane Road above existing retail space (12 dwellings)
- vii. Seven Sisters pub, Alfriston Road (9 dwellings)
- viii. *Old House Depository, Claremont Road (35 dwellings)
- ix. *Elm Court, Blatchington Road (9 dwellings)
- x. Florence House (7 dwellings)

* identified by Lewes District Council in 2015

Site viii, the Old House Depository site was delivered during the plan period, prior to the making of the Neighbourhood Plan.

A total of 210 dwellings against a target of 185 dwellings. (See Paragraph 6.56)

Occupation of sites (ii) and (viii) to be phased to align with the delivery of sewerage infrastructure, in liaison with the service provider. Layout for site (ii) must be planned to ensure future access to the existing sewerage infrastructure for maintenance and upsizing purposes.

SEA15 Dane Valley Project

The comprehensive masterplan-led development of the Dane Valley Project area, identified on Map 12, for residential and employment use will be supported. Development proposals must demonstrate how they take into account the following: High quality design; flood risk; contaminated land; biodiversity; sustainable patterns of movement; surface and foul drainage; highway safety; phasing.

(See paragraph 6.57)

SEA16 Florence House

Development of the Florence House site will be subject to the following criteria:

- a) this site is within a high risk archaeological zone and therefore any planning application will need to be accompanied by an archaeological assessment which includes on-site investigation works to demonstrate that the development can be implemented without causing harm to archaeology on the site; and
- b) this site is adjacent to priority habitat deciduous woodland and the design must avoid harm to this habitat where possible or mitigate any unavoidable harm in accordance with the mitigation hierarchy. (See after paragraph 6.57)

SEA17 Brownfield Development

The redevelopment of brownfield or previously-developed land will be supported, subject to respecting local character, residential amenity and highway safety. (See paragraph 6.58)

SEA18 Utility Infrastructure

The development of new and improved utility infrastructure that meets the needs of the community will be supported. (See Paragraph 6.59)

Non-Statutory Community Aspirations

Community Aspiration 1 (Seaford and Tourism)

It is recommended that:

- a. Consideration is given to improving signage and access from the A259 to the Town Centre and Seaford and from the Seaford to the Town Centre as well as rationalising signage elsewhere.
- b. Enhancing the town centre, such as with new light standards, Victorian shop front scheme, cobbled lanes, etc.
- c. Wherever possible, any disturbance to wildlife and natural vegetation should be avoided;
- d. There should be better maintenance of the paths and walls along the Seaford, as well as sensitive enhancement of the man-made features, such as benches, toilets, sea defence groynes and shelters;
- e. Lighting should be reviewed to ensure it as effective as possible, and at the same time reducing wherever possible any light pollution;
- f. The “free parking” policy, for cars and motor cycles, on the Seaford, with a dedicated coach bay (with drop off point in the town centre) should be retained;
- g. Seaford Town Council and the South Downs National Park Authority should continue to work closely together to deliver a joint approach to better signage and fencing to the National Park from the Town, particularly within the Heritage Coast, and possibly associated tree planting and landscaping if deemed appropriate;
- h. Impact Seaford and Seaford Town Council should take the lead in investigating the level and type of demand for accommodation for visitors to the town and consider the options for sites for such accommodation including:
 - i. The soon to be vacated GP surgeries sites in the town centre; and
 - ii. The site adjacent to the Seaford Head Golf Course which could accommodate chalets and pods for visitors. (See paragraph 7.4)

Community Aspiration 2 (Heritage Assets)

It is recommended that:

- a. Seaford Town Council works with the Seaford Museum and Heritage Society and Historic England to refresh the list of designated heritage assets, including adding Sutton Park Road War Memorial, Steyne Drinking Fountain, and Jubilee Gardens; and
- b. Seaford Town Council works with the above partners and the local planning authorities to draw up a list of non-designated 'Locally Listed Buildings'. (See paragraph 7.7)

Community Aspiration 3 (Grass Verges)

It is recommended that:

- a. Further work be undertaken to understand which verges in Seaford are in the Wildlife Verge Scheme, or should be proposed for addition to the scheme, to ensure they are appropriately enhanced and preserved;
- b. Appropriate verges in Seaford should be put forward for consideration of reduced verge cutting to promote biodiversity (such discussions should include assessment of the wider impact (such as, on wildlife, road safety issues and blocking of drains) of reducing the frequency of verge cutting, any pilot scheme should be well publicised; and
- c. Utility companies, in locating underground cables be encouraged to consider the impact of works on existing and proposed trees. (See paragraph 7.9)

Community Aspiration 4 (Climate Change and Flooding)

It is recommended that:

- a. The Flood Action Group and the Beach User Group should continue to meet regularly with the Environment Agency and be consulted on future flood defence strategy as well as on more day to day issues (such as flash flooding).
- b. When appropriate, the South Downs National Park Authority (SDNPA) should be consulted on any future flood defence strategy given the impact this can have on the natural appearance of the Heritage Coast. (See paragraph 7.14)

Community Aspiration 5 (Infrastructure)

It is recommended that priority must be given to ensuring that any future developments in the town are accompanied by a commensurate increase in resources for patient care and education; and this should be a core priority of all relevant authorities. (See paragraph 7.15)

Community Aspiration 6 (Services for young people)

It is recommended that:

- a. The provision of services (and facilities) for the young receive a high priority to attract young people to the town;
- b. The provision of a café style facility for young people be explored;
- c. Existing recreation space be maintained and enhanced with facilities such as a BMX track;
- d. Lewes District Council to carry out a playing pitch strategy with a view to working with Seaford Town Council to ensure adequate facilities are provided to all parts of the town. (See paragraph 7.16)

Community Aspiration 7 (Policing)

It is recommended that policing in Seaford continues to be monitored closely to ensure that as the population increases the policing of the town remains adequate. (See paragraph 7.18)

Community Aspiration 8 (Recycling)

It is recommended that:

- a. Lewes District Council investigates the potential for correcting the lack of recycling facilities on the seafront and north of the town and considers the following locations for recycling points:
 - i. Princess Drive
 - ii. Area where Blatchington Road meets Avondale Road;
 - iii. Walmer Road
 - iv. Micklefield Way
- b. Lewes District Council considers providing additional facilities for recycling cardboard; and
- c. Lewes District Council continues to consult with the community on its Waste Strategy. (See paragraph 7.20)

Community Aspiration 9 (Transport and air quality)

- a. It is a community aspiration that East Sussex Highways deal with the severe dangers on the A259 at Bishopstone/ Hill Rise and Hawth Hill and implement an appropriate solution using available funding.
- b. It is recommended that the suggestions in Appendix B are used to inform decisions by the local highway authority and other relevant bodies to improve the sustainable transport network in Seaford.
- c. Seaford Town Council and East Sussex County Council should work closely with Cycle Seahaven, and other local groups as appropriate, to make improvements to the cycling infrastructure, particularly in the town centre. (See paragraph 7.2)



Seaford Town Council

Report 12/20

Agenda Item No:	7
Committee:	Council
Date:	18th June 2020
Title:	Covid-19 Interim Update
By:	Isabelle Moulard, Assistant Town Clerk
Purpose of Report:	To update the Council on the decisions and actions taken since the start of the covid-19 crisis and associated measures put in place, for ratification by Council.

Recommendations

You are recommended:

- 1. To note and ratify the decisions made and actions taken by Officers since the start of the covid-19 crisis.**
-

1. Information

- 1.1** Since the announcement by the Government of the enforced lockdown as a result of the coronavirus (covid-19) from 24th March 2020, Council officers have had to make various decisions and take a number of associated actions in order to comply with the Government guidance and associated revisions to this guidance in the following weeks and months.
- 1.2** The Council's Central Management Team (CMT), formed of its senior managers and department heads, has been constantly monitoring the situation and the Council's responses accordingly since lockdown was announced. Where possible, discussion has been held with Committee Chairs ahead of actions being taken but quite often, the management team has had to decide and implement actions itself due to time constraints.
- 1.3** Since lockdown began, the Council has had a publicly available position statement that is kept up to date as best possible. Officers would now like to set out in greater details the decisions and actions made and taken to date and the associated measures that have been put in place.
- 1.4** The updates below are correct as of the time of writing (4th June), but these are subject to change as the national position adjusts. Please note that these are largely situational updates, not an evaluation of the Council's financial position; this will be presented to the Council's Finance & General Purposes Committee at its next meeting on 9th July.

The View

- 1.5** With effect from 21st March The View was closed to the public; this was directly as a result of the announcement made by Government and the Council had no choice in this matter.

- 1.6** Those staff members due to work on 21st & 22nd March attended the venue to carry out a complete clean down, stock take and ‘shut down’ of the building. The only items left running are the fridge and freezer, the temperatures of which are checked regularly throughout the week.
- 1.7** Upon closing, The View donated all its perishable stock to Seahaven Storehouse to be distributed to their registered households. This was stock that would otherwise have had to be thrown away as waste.
- 1.8** As councillors are aware, options were looked at for keeping The View partially open to provide a meal delivery service within the town. Options were assessed for opening this up to any resident in the town (as a takeaway service) and also in order to provide hot meals for those households registered with Seahaven Storehouse.
- 1.9** The option for providing a takeaway service to the town was not found to be financially viable due to the costs that would be associated with opening and staffing the venue and sourcing stock versus what could be charged for the meals. Similarly, having spoken with Seahaven Storehouse, it became apparent that pre-made hot meals was not its priority, instead it needed produce to provide to the households.
- 1.10** This led to a report being tabled and resolution made at the Finance & General Purposes Committee on 15th April 2020 to use The View’s stock supplier to order and gift up to £500 of essential food items to Seahaven Storehouse. The items were gratefully received by Seahaven Storehouse and The View was able to have actively supported the community.
- 1.11** The View was therefore closed from 23rd March 2020 and remains closed to date. Its staff members, including casual workers, were furloughed under the Government’s Job Retention Scheme and remain furloughed to date.
- 1.12** Upon closing, staff at The View contacted all people with bookings to ideally postpone these with a view to rescheduling once allowed or failing that, to cancel the bookings. More detailed figures on function bookings and the financial impact of this will be reported at a future Golf & The View Committee meeting.
- 1.13** Staff at The View have always offered a very personable service to customers looking to make bookings and believe that this is one of the reasons so many are looking to reschedule when they can.
- 1.14** Currently it seems possible that The View could look to re-open in some format (whether serving outside only, for reduced hours, no functions etc) from 4th July. This is however awaiting confirmation from the Government, as guidance surrounding the relaxation of restrictions in the hospitality sector are yet to be set out in more detail. It is highly unlikely that The View will return to ‘business as normal’ during the course of this year.
- 1.15** Once more specific guidelines have been issued setting out the restrictions for the hospitality sector, it is planned to arrange a meeting of the Golf & The View Committee to consider the options available surrounding The View’s activities and make a decision as to how the venue will reopen.
- 1.16** To clarify, the decisions made by officers under delegated powers were:
 - (a)** The closure of The View from 20th March 2020
 - (b)** Donating perishable stock to Seahaven Storehouse
 - (c)** To not keep the venue open to provide a takeaway service or pre-made hot meals

- (d) To give full refunds to all pre-paid bookings forced to cancel due to the venue being closed (where looking to reschedule, deposits have been retained)
- (e) To furlough staff members under the Job Retention Scheme and ‘top up’ the wages of permanent staff members by the optional 20% to 100% of their normal wages

Seaford Head Golf Course & Professional Shop

- 1.17** Having already been operating under social distancing measures for one week, the Golf Course was closed to the public on 24th March 2020. Again, this was as a direct result of the announcement made by Government and the Council had no choice in this matter.
- 1.18** The greenkeeping team remained onsite throughout the period of lockdown. Initially, one member of the team was furloughed at a time (on a three-weekly rota basis) leaving three members of staff to cover the essential maintenance work required to keep the course at a satisfactory level.
- 1.19** The team have had to adapt their working practices to allow for social distancing (including staggered start and break times and individually named hand tools, for example).
- 1.20** As was predicted, with a lack of players on the course, there was an instant increase in in wildlife activity on the course, the most notable being crows, which caused a significant amount of damage on some greens.
- 1.21** The absence of golfers also lead to a surge in members of public on the course using it for a whole variety of reasons (walking, picnicking, ball sports, cycling, meeting with friends etc) which has put the greenkeepers in a difficult position having to ask people not to use the course for such activities.
- 1.22** During the period in which the course was closed, officers have introduced a variety of signage (most of which is torn down and discarded by unknown individuals), diversion techniques to get public back on the assigned footpaths (such as temporary rope fencing) and a heightened presence on social media trying to raise people’s awareness.
- 1.23** It is hard to know whether these measures were effective, but they were met with negative comments, as was expected. Officers will be reviewing all actions taken to formulate a plan should measures like this be required again.
- 1.24** With the closure of the Course came the closure of the Pro Shop. The Golf Professional however remained working remotely, dealing with countless enquiries from members and visitors and making arrangements for the reopening of the Course.
- 1.25** On Monday 18th May, following Government guidelines, the Golf Course reopened with restrictions on play, such as only two players per tee time, no hire buggies, no touching of flags etc. This has since been reviewed and as of 8th June up to four players will be allowed per tee time, with social distancing and other restrictions remaining.
- 1.26** The Pro Shop has also reopened and has various measures in place to ensure social distancing can be adhered to. The measures in place are working well and are being followed by visitors to the Shop.
- 1.27** Since reopening, all tee times have been fully booked.
- 1.28** Membership renewal forms have also been issued and as of 26th May, 200/279 members had renewed, which is a positive start. The decision was made to pro-

rata membership fees to 1st June as a goodwill gesture and incentive for members to renew despite these uncertain times.

- 1.29** It is usual to receive further member requests as the year progresses and in particular as the winter season begins and some other local courses close for the winter months.
- 1.30** To clarify, the decisions made by officers under delegated powers were:
- (a) The closure of the Golf Course from 24th March 2020
 - (b) To furlough staff members under the Job Retention Scheme and ‘top up’ wages by the optional 20% to 100% of their normal wages
 - (c) To allow remaining staff the flexibility with working hours and patterns to ensure social distancing and safety whilst carrying out essential course maintenance
 - (d) To reopen the Course with restrictions on play
 - (e) To offer pro rata membership fees from 1st June

Town Council Offices

- 1.31** The majority of Council office staff began working from home the week commencing 23rd March. At this point, a few staff continue to enter the offices on an ‘as necessary’ basis with specific tasks that cannot be done from home.
- 1.32** The disruption to services from the public’s point of view as a result of staff working from home has been minimal. The main change being that phone lines are not manned and instead callers are asked to leave a voicemail, which is then forwarded to the relevant staff member to respond too.
- 1.33** Some members of staff from the offices were furloughed under the Job Retention Scheme due to their workloads significantly reducing as a result of the virus and the associated measures. At the time of writing, some members of staff remain furloughed with this due to be reviewed at the end of June.
- 1.34** The Tourist Information Centre (TIC) and Citizen’s Advice Bureau (CAB) both also closed to the public, leaving the building just open to the Police during lockdown.
- 1.35** At present, it is not known when TIC and CAB will be physically back in the building at 37 Church Street. Officers will be speaking with their respective managers as this will have an impact on all other users of the building (shared key pad entry, toilet facilities etc).
- 1.36** To clarify, the decisions made by officers under delegated powers were:
- (a) To allow staff members to work from home wherever possible from 23rd March (including taking their office equipment home where required)
 - (b) To furlough some staff members under the Job Retention Scheme and ‘top up’ wages by the optional 20% to 100% of their normal wages

Staff

- 1.37** The Town Council has 29 permanent members of staff and 10 casual workers, at the time of writing. Of these 39, 24 have been furloughed under the Government’s Job Retention Scheme. The length of furlough has varied, with some staff being furloughed for just three weeks and some being furloughed still to date, for over 15 weeks.

- 1.38** Under the above scheme, the Council receives a grant of 80% of the staff members usual wages, including the employer's national insurance and pension contribution costs. This financial grant has been vital.
- 1.39** The Job Retention Scheme is being phased out from August with its final payment being in October. It is expected that those workers who remain furloughed will definitely be returning to work before the end of the scheme, although this is largely subject to the Government's guidelines surrounding the hospitality sector, as mentioned above.
- 1.40** The Council's management team have virtually met on a weekly basis to consult, update and support each other. Where possible, the fortnightly staff meetings are still held virtually and all staff members have fully embraced the new virtual and remote ways of working.
- 1.41** All staff have shown their dedication to the Council and the town during this time, showing flexibility and adaptability in such uncertain times and often going above and beyond their duties to help the Council weather this crisis.
- 1.42** To clarify, the decisions made by officers under delegated powers were:
- (a) (as already highlighted in previous sections) to furlough some staff members under the Job Retention Scheme and 'top up' wages by the optional 20% to 100% of their normal wages

Return to Work

- 1.43** As the country looks at relaxing lockdown and its exit strategy, employers suddenly find themselves having to look at how to reintroduce staff to their workplaces, possible adaptations to physical environments, facilities, working patterns etc. as the message is still very clear that vigilance must still be shown to prevent a second wave of the virus.
- 1.44** The management team is working together, with other staff members, to plan and prepare for when members of staff can begin to return to work. There are many considerations to be made across all sites, for example the likes of the kitchen at The View which has minimum staff requirements for operating but will need to follow social distancing guidance.

Projects

- 1.45** All Council projects were put on hold with immediate effect when the lockdown was introduced in March. This decision was unfortunate but is necessary until the Council can be more aware of its financial situation and projections for the coming year.
- 1.46** It is intended to review all Council projects ahead of the start of the budget setting process (around September) and present this to Council, so the Council can determine its priorities for delivering projects in accordance with the available finances.
- 1.47** In March, the Council agreed to reallocate the earmarked reserve for the spike bar at the Golf Course to cover the cost of a new pump house for the Golf Course. Officers are continuing to progress this, as it is vital to replace the pump house as soon as possible to prevent the risk of the current pump house failing and the greenkeepers being unable to water the greens and keep the course playable.

To clarify, the decisions made by officers under delegated powers were:

- (a) To postpone all projects with immediate effect, save for emergency works needing doing, until the Council has been able to better review its financial situation

Concessions

- 1.48** From 24th March 2020, all concessions ceased trading following Government guidelines. All concession holders were understanding of this and worked with the Council to shut down their operations.
- 1.49** From 23rd May, refreshment concessions are now being encouraged to reopen offering a takeaway only service and with measures in place to allow for social distancing, which the Council is helping them with. Most refreshment concessions are now open again with others looking to reopen in the next few weeks.
- 1.50** The West View concession huts are in communication with officers with a view to open from 15th June, in line with the most recent Government guidance. Depending on how many will be able to open (due to their individual business needs) there may be a need to review the spacing of the huts. More information will be reported on this at the Community Services Committee meeting on 23rd July.
- 1.51** With the closure of concessions came requests for the Council to consider offering payment holidays on rent. Due to the differing way in which concessions are set up or stage the concession is currently in (such as just taking on a new concession license from 1st April 2020, for example), Officers had to tread carefully to ensure what was being offered was fair across the board whilst still taking differences in to account.
- 1.52** In short, the concessions fell in to three groups:
 - (a) Mid-way through/renewing a concession license – offered a payment holiday with the payment due for this holiday period then added on to the remaining quarters of this financial year (subject to them receiving business support grants from Government).
 - (b) Taking on a new concession license – delaying the start of the license until they are able to trade, therefore delaying payment due until that time.
 - (c) Those concessions in a trial period (which are those in their first two years of being a brand-new concession) – no charge until trading could commence.
- 1.53** The concession holders have all been very cooperative and flexible with the new measures having to be put in place and also thankful to the Council for its support, given that these are all independent local traders.
- 1.54** A more detailed update on the individual concessions and the financial implications surrounding this will be presented to the Community Services Committee at its meeting on 23rd July and also as part of the financial update report to the Finance & General Purposes Committee on 9th July.
- 1.55** Shortly into lockdown, the holder of the Bönningstedt ice cream concession license on the seafront handed in their notice to terminate this license. Thankfully, officers were able to swiftly contact other ice cream companies to fill the concession for this season (with a view to go out to tender for next year) ensuring a £7,000 income to the Council. Officers will be updating the Community Services Committee further on 23rd July.
- 1.56** To clarify, the decisions made by officers under delegated powers were:

- (a) To instruct all concession holders to cease trading
- (b) To offer payment holidays to relevant concession holders from 24th March to 31st May
- (c) To offer delayed start dates for new concession license holders, starting on the date they can trade
- (d) To introduce measures to ensure social distancing can be met; such as queuing systems and physically spacing concession huts further apart on the seafront
- (e) To fill the Bönningstedt ice cream concession for this season only (with a view to go out to tender for next year)

Beach Huts

- 1.57** The Council has five categories of beach hut: the rented Martello huts, the owned Martello huts, the owned Bönningstedt huts, the rented Bonningstedt Huts and the short-term rental huts at West View.
- 1.58** The rented Martello huts have been charged full rate for this year, with the number of months of which the huts could not be used this year deducted off the next year's rate, plus licences extended to include an addition year.
- 1.59** The owned Martello huts continue to pay the ground rent as usual.
- 1.60** The owned Bönningstedt huts continue to pay the ground rent as usual but have seen the portable toilet removed that was by the huts due to hygiene reasons. Officers cannot say at this point in time when this will be able to be reintroduced.
- 1.61** The rented Bonningstedt was a new initiative for 2020 where four huts were to be rented over a one year period. None have been rented so far because of lockdown. It is hoped to have at least two rented out by the end of June with the other ones to follow.
- 1.62** The short-term rental huts at West View will be not be resituated this year. It is hoped that they will return again in 2021. All bookings that were already made had to be cancelled with full refunds given.
- 1.63** To clarify, the decisions made by officers under delegated powers were:
 - (a) To offer a discounted rate to the rental Martello huts for next year by deducting the amount of months they could not be used this year and to extend licences by one year.
 - (b) To remove the portable toilet provided at Bönningstedt Parade for the beach huts owners.
 - (c) To cancel the reintroduction of the short-term rental huts at West View for 2020, with a view to them being back in situ in 2021

Public Toilets

- 1.64** Officers have been keen to follow the stance of Lewes District Council with regards to public toilets, as the District Council provides and covers the cost of the cleaning of the toilets in Seaford (including those owned by the Town Council).
- 1.65** All public toilets closed on 24th March 2020, including arranging for the removal of any portable toilets the Town Council had provided.
- 1.66** Following the relaxation of some restrictions in May, officers worked with the District Council to have two public toilets reopened on the seafront, due to the

sheer volume of visitors to the area and the need for some public conveniences. The two open are the disabled toilets at the Buckle and Martello toilets. They are open every day from 10am to 3pm with an attendant onsite cleaning after every use. This is a cost being covered by the District Council.

- 1.67** Those portable toilets provided by the Town Council such as at Cottons at South Hill Barn, adjacent to Frankie's Beach Cafe and the Bönningstedt beach huts continue to not be available. This is due to the Council being unable to ensure the current 'one in one out' cleaning requirements currently advised by Lewes District Council in regard to other public toilets.
- 1.68** Officers cannot yet be certain when the closure of other public toilets will be able to be lifted but are currently in discussions with Lewes District Council about possible options.
- 1.69** To clarify, the decisions made by officers under delegated powers were:
- (a) To follow Lewes District Council's stance with public toilets and therefore close all public toilets and remove all portable toilets.
 - (b) To work with the District Council to reopen two public disabled toilets with an onsite attendant

Car Parks

- 1.70** On 24th March, the Town Council followed the Government guidance and stance of most other local authorities in closing its car parks. Whilst not physically able to 'close' the car parks, signs were put up advising attempted users that the facility was closed. This involved the car parks at South Hill Barn and High & Over. It would not have been possible to close off the Esplanade car park in any way.
- 1.71** Officers closely monitored updates to Government guidance and following the announcement of the start of the lockdown exit strategy, which allowed for people to drive to carry out their exercise, the decision was taken to reopen both car parks. Officers ensured there was adequate signage to encourage social distancing be adhered to.

Other Open Spaces

- 1.72** The seafront has remained well-used throughout lockdown. There is plenty of signage up reminding users about social distancing, especially in light of the recent reopening of the concessions.
- 1.73** Following national advice from Surf Lifesaving GB, Seaford Lifeguards have had to announce that they are unable to patrol the beach at this point in time and that this may be in force for the rest of the season. The RNLI is also not able to provide a lifeguard service. Anyone in trouble in the water must therefore call the Coastguard on 999. Officers have put up signage to this effect but people must show extra vigilance, especially with the increased number of visitors to the seafront.
- 1.74** Sussex Wildlife Trust was forced to furlough the usual Ranger for Seaford Head Nature Reserve, with other staff members covering her duties on the Reserve, including the introduction of cattle to graze. The Ranger is however now back to her normal duties and has commented on the nice variety of wildlife some of the unmown areas around the Reserve are seeing.
- 1.75** Officers were in discussions with Lewes District Council about the Town Council's Grounds Maintenance Contract payments (for which the District Council invoices the Town Council and then pays the contractor direct) to ascertain whether or not there would be a discount due to reduced works in the

town (largely mowing of open spaces). Unfortunately, there will be no discount as the Town Council has been assured that extra hours will be being worked by the contractor (at no extra cost) to catch up on works not done, or done on a lesser frequency, during the lockdown period. There will be an approximate £4,000 refund due to summer bedding planting not happening this summer.

- 1.76** Seaford in Bloom will be continuing this year but at a reduced cost due to slightly less planting, with the Council saving approximately £1,300.
- 1.77** Officers have kept in regular communication with the local sports clubs that are Council tenants throughout this period.

Events

- 1.78** The decision was taken at the start of lockdown to cancel the physical events (both Town Council and external organisers) over the summer period. This includes the likes of VE Day celebrations, Sussex Day, Seahaven Armed Forces & Veterans Day, Motorfest, boot sales and others.
- 1.79** The Town Council held a very successful ‘virtual VE Day’ and is planning similar for Sussex Day and Armed Forces Day too.
- 1.80** It is unsure yet when public events will be allowed under Government guidelines; Officers do continue to monitor the situation.
- 1.81** To clarify, the decisions made by officers under delegated powers were:
 - (a)** To cancel or postpone all Town Council and non-Council events scheduled to take place on Town Council-owned land
 - (b)** To offer refunds to those external event organisers that had already paid the booking fee or credit this towards against a future booking.

Council Meetings

- 1.82** With the lockdown restrictions in place, the decision was taken by officers to cancel the Council meeting that was scheduled for 26th March. Following NALC advice at that point in time, the Council did however take some decisions by email (which appear elsewhere on this agenda for approval).
- 1.83** At the start of April, new regulations were introduced that allowed for virtual meetings of the Council and its committees, thus removing the ability to make decisions by email but giving local authorities the ability to meet publicly virtually.
- 1.84** Following the advice of NALC, officers settled on using the online meeting platform, Zoom, for holding virtual meetings. This was a decision taken quickly, as there was very little time to prepare, but the research done suggested that there was little difference between virtually meeting platforms and Zoom’s security issues had been quickly addressed and put right.
- 1.85** The Council has now held a handful of virtual meetings and the process appears to be working well. There are the odd expected snagging problems, but these are dealt with and learned from.
- 1.86** In order to ensure the Council’s Planning & Highways Committee could continue to represent the town with planning applications and planning matters, power was delegated to the Planning Officers in consultation with the Chair of Planning & Highways to consider and submit responses to the local planning authority, Lewes District Council. The Committee members are consulted by email before

submitting a response. Where the Committee is unable to reach a consensus or there is a controversial application, the Council would look to arrange a virtual Committee meeting to discuss this.

- 1.87** Unfortunately, the new regulations introduced did not allow for local councils to arrange the annual parish meeting of electors (known in Seaford as the Town Forum) to be held virtually and therefore the Town Forum had to be postponed. Officers are working on an alternative virtual event, which will include presentations like those that would have been at the Town Forum.
- 1.88** Officers continue to monitor guidance for any change in the position with local authority meetings and scope for the ability to hold physical meetings again.
- 1.89** To clarify, the decisions made by officers under delegated powers were:
- (a) To use online meeting platform, Zoom, to hold virtual meetings
 - (b) To purchase a Zoom Pro account to allow unlimited meeting time

Grant Scheme

- 1.90** In March, the Council agreed to delay its annual discretionary financial grants scheme and delegated power to the Finance Manager and Chair of Finance to decide on the timescale for the scheme this year.
- 1.91** It is intended to review the timeline of the scheme once the Council has a better understanding of its financial position this year. This will be included in the financial update being presented to the Finance & General Purposes Committee on 9th July.

Future Plans

- 1.92** Officers feel that the Council has handled this crisis fairly well despite it being completely unprecedented. Officers will however be carrying out a debrief of the situation and reviewing the Council's adopted Business Continuity Plan to make this more fit for purpose and also include some aspects learned from this crisis.
- 1.93** The revised Business Continuity Plan will be presented at a future Council meeting for adoption, once the current crisis has passed and officers are able to properly assess all decisions, actions and measures taken and put in place.

Public Correspondence

- 1.94** As was expected, it has not been possible to please all people during the lockdown and with the actions that have been taken as a result. Officers from all teams have had to deal with an increased amount of complaints and queries, handling these swiftly and professionally. The Council has however also received a positive amount of support and understanding, in particular from partners it works with and on social media.

Community Support

- 1.95** In April, the Council decided to offer a grant of £1,000 to Seahaven Volunteer Emergency Team (SVET) towards its start up costs with carrying out shopping for vulnerable residents. SVET offers a helpline seven days a week to local residents in need of support (whether with shopping or just through isolation) and has dealt with over 1,000 residents to date. The Council also agreed to donate £500 towards the costs of purchasing PPE for the SVET volunteers.
- 1.96** In addition to its support with SVET, the Council also agreed to allocate up to £500 to be spent assisting Seahaven Storehouse (known locally as 'the foodbank') as explained above in 1.10.

1.97 The Council was thrilled to be able to offer support to the two local groups providing such vital services in their local communities.

2. Financial Appraisal

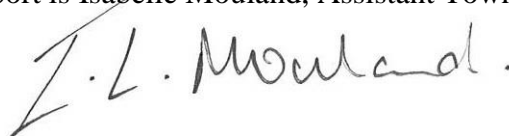
2.1 There are significant financial implications for the Council as a direct result of the loss of income due to covid-19. At this point in time, this is still being analysed and it is intended to present an interim financial evaluation at the meeting of the Finance & General Purposes Committee on 9th July.

2.2 Council must however be aware that the impact of this will continue for the remainder of the current financial year and will have a knock on effect on future financial years. This will need to be considered during the budget setting process to make sure that the Council is more resilient if threatened with potential loss of income in coming years.

3. Contact Officer

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

Assistant Town Clerk



Handwritten signature of Isabelle Mouland in cursive script, positioned above a horizontal line.



Agenda Item No:	8
Committee:	Council
Date:	18th June 2020
Title:	Standing Orders Review
By:	Georgia Raeburn, Executive Support Officer
Purpose of Report:	To present the revised Standing Orders for adoption.

Recommendations

You are recommended to:

- 2. Adopt the revised Standing Orders as presented at Appendix A, with the page numbers in the contents adjusted as required by Officers prior to publishing.**
 - 3. Agree that in the absence of the RFO for a significant period of time, the Proper Officer shall assume the legal responsibilities of RFO and the Finance Manager shall assist in covering other aspects of the RFO's workload, where required.**
-

4. Information

- 4.1** At its meeting on 28th January 2020, the Council agreed to certain changes being made to Standing Orders as set out in exempt report 146/19.
- 4.2** These changes have now been made and are tracked within the attached appendix; the changes being on pages 11, 16 and 18 below. Please note that the pages numbers in the Contents on page 2 will be reviewed once the final version of the document is approved, prior to publishing.
- 4.3** Beyond the above, there are no further recommended changes to the Standing Orders, as they are based on the model Standing Orders as issued by the National Association of Local Councils.
- 4.4** The Council is asked to adopt the revised Standing Orders as presented with a next review date in May 2021, unless required sooner.
- 4.5** It is worth noting in the report that despite the introduction of new temporary legislation as a direct result of the covid-19 crisis, the guidance is that local councils do not need to amend Standing Orders – the new regulations supersede Standing Orders and other council policies, so it is not necessary to amend these.
- 4.6** Standing Order 16a requires that the Council 'shall appoint appropriate staff member(s) to undertake the work of the Responsible Financial Officer when the RFO is absent'.
- 4.7** In order to ensure complete clarity of process, the Council is asked to agree that in the absence of the RFO for a significant period of time, the Proper Officer shall assume the legal responsibilities of RFO and the Finance Manager shall assist in covering other aspects of the RFO's workload, where required.

‘Significant period of time’ is not intended to refer to a normal-length period of pre-booked annual leave and more a period of unexpected leave (whether sickness absence or another leave type) or a longer pre-planned absence i.e. a month’s annual leave.

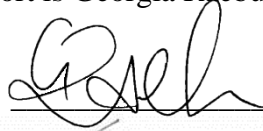
5. Financial Appraisal

This report has no direct financial implications.

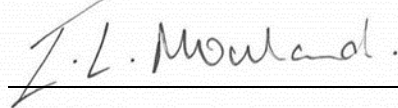
6. Contact Officer

The Contact Officer for this report is Georgia Raeburn, Executive Support Officer.

Executive Support Officer



Assistant Town Clerk



Responsible Financial Officer





Seaford Town Council

Standing Orders

Draft

Adopted
Review

~~20th June 2019- 18th June 2020~~
~~June 2020- May 2021~~

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Seaford Town Council

Standing Orders

1 Rules of debate at all meetings

- a These rules apply to Full Council as well as Committee and Sub-Committee meetings.
- b Debate on an agenda item can and usually will take place prior to any motion being made.
- c Reports, recommendations and motions on the agenda shall be considered in the order that they appear unless the order is changed at the discretion of the Chair of the meeting.
- d A recommendation or motion (including an amendment) shall not be progressed unless it has been moved and seconded.
- e A motion on the agenda that is not moved by its proposer may be treated by the Chair of the meeting as withdrawn.
- f If a motion (including an amendment) has been seconded, it may be withdrawn by the proposer only with the consent of the seconder and the meeting.
- g An amendment is a proposal to remove or add words to a recommendation or motion. It shall not negate the motion.
- h If an amendment to the original recommendation or motion is carried, the amended motion becomes the Substantive motion upon which further amendment(s) may be moved.
- i An amendment shall not be considered unless early verbal notice of it is given at the meeting and, if requested by the Chair of the meeting, is expressed in writing to the Chair.
- j A Councillor may move an amendment to his own motion if agreed by the meeting. If a motion has already been seconded, the amendment shall be with the consent of the seconder and the meeting.
- k If there is more than one amendment to an original or Substantive motion, the amendments shall be moved in the order directed by the Chair.

- l Subject to Standing Order 1(m) below, only one amendment shall be moved and debated at a time, the order of which shall be directed by the Chair of the meeting.
- m One or more amendments may be discussed together if the Chair of the meeting considers this expedient but each amendment shall be voted upon separately.
- n A Councillor may not move more than one amendment to an original or Substantive motion.
- o The mover of an amendment has no right of reply at the end of debate on it.
- p Where a series of amendments to an original motion are carried, the mover of the original motion shall have a right of reply either at the end of debate of the first amendment or at the very end of debate on the final Substantive motion immediately before it is put to the vote.
- q Unless permitted by the Chair of the meeting, a Councillor may speak once in the debate on a motion except:
 - i. to speak on an amendment moved by another Councillor;
 - ii. to move or speak on another amendment if the motion has been amended since he/she last spoke;
 - iii. to make a point of order;
 - iv. to give a personal explanation; or
 - v. in exercise of a right of reply.
- r The Chair will only allow a Councillor to speak again if the Councillor is introducing new information.
- s During the debate of a motion, a Councillor may interrupt only on a point of order or a personal explanation and the Councillor who was interrupted shall stop speaking. A Councillor raising a point of order shall identify the Standing Order which he considers has been breached or specify the other irregularity in the proceedings of the meeting he/she is concerned by.
- t A point of order shall be decided by the Chair of the meeting and his/her decision shall be final.
- u When a motion is under debate, no other motion shall be moved except:
 - i. to amend the motion;
 - ii. to proceed to the next business;
 - iii. to adjourn the debate;

- iv. to put the motion to a vote;
 - v. to ask a person to be no longer heard or to leave the meeting;
 - vi. to refer a motion to a Committee or Sub-Committee for consideration;
 - vii. to exclude the public and press;
 - viii. to adjourn the meeting; or
 - ix. to suspend particular Standing Order (s) excepting those which reflect mandatory statutory requirements.
- v Before an original or Substantive motion is put to the vote, the Chair of the meeting shall be satisfied that the motion has been sufficiently debated and that the mover of the motion under debate has exercised or waived his/her right of reply.
- w Excluding motions moved under Standing Order 1(u) above, the contributions or speeches by a Councillor shall relate only to the motion under discussion and shall not exceed three minutes without the consent of the Chair of the meeting.

2 Disorderly conduct at meetings

- a No person shall obstruct the transaction of business at a meeting or behave offensively or improperly. If this Standing Order is ignored, the Chair of the meeting shall request such person(s) to moderate or improve their conduct.
- b If person(s) disregard the request of the Chair of the meeting to moderate or improve their conduct, any Councillor or the Chair of the meeting may move that the person be no longer heard or excluded from the meeting. The motion, if seconded, shall be put to the vote without discussion.
- c If a resolution made under Standing Order 2(b) above is ignored, the Chair of the meeting may take further reasonable steps to restore order or to progress the meeting. This may include temporarily suspending or closing the meeting.

3 Meetings generally

- a **Meetings shall not take place in premises which at the time of the meeting are used for the supply of alcohol, unless no other suitable premises are available free of charge or at a reasonable cost.**
- b **The minimum three clear days for notice of a meeting does not include the day on which notice was issued, the day of the meeting, a Sunday, a day of the Christmas break, a day of the Easter break or of a bank holiday or a day appointed for public thanksgiving or mourning.**
- c **The minimum three clear days' public notice for a meeting does not**

include the day on which the notice was issued or the day of the meeting ~~unless the meeting is convened at shorter notice.~~

- d **Meetings shall be open to the public unless their presence is prejudicial to the public interest by reason of the confidential nature of the business to be transacted or for other special reasons. The public's exclusion from part or all of a meeting shall be by a resolution which shall give reasons for the public's exclusion.**
- e Members of the public may, if they are present, during public participation make representations, answer questions and give evidence at a meeting which they are entitled to attend in respect of the business on the agenda, subject to the Council's Public Participation policy.
- f **Subject to Standing Order 3 (g), a person who attends a meeting is permitted to report on the meeting whilst the meeting is open to the public. To "report" means to film, photograph, make an audio recording of meeting proceedings, use any other means for enabling persons not present to see or hear the meeting as it takes place or later or to report or to provide oral or written commentary about the meeting so that the report or commentary is available as the meeting takes place or later to persons not present.**
- g **A person present at a meeting may not provide an oral report or oral commentary about a meeting as it takes place without permission.**
- h **The press shall be provided with reasonable facilities for the taking of their report of all or part of a meeting at which they are entitled to be present.**
- i **Subject to Standing Orders which indicate otherwise, anything authorised or required to be done by, to or before the Chair of the Council may in his/her absence be done by, to or before the Vice-Chair of the Council (if any).**
- j **The Chair, if present, shall preside at a meeting. If the Chair is absent from a meeting, the Vice-Chair, if present, shall preside. If both the Chair and the Vice-Chair are absent from a meeting, a Councillor as chosen by the Councillors present at the meeting shall preside at the meeting.**
- k **Subject to a meeting being quorate, all questions at a meeting shall be decided by a majority of the Councillors or non-Councillors with voting rights present and voting.**

- l The Chair of a meeting may give an original vote on any matter put to the vote, and in the case of an equality of votes may exercise his/her casting vote whether or not he gave an original vote.**
See Standing Orders 5(i) and (j) below for the different rules that apply in the election of the Chair of the Council at the Annual Meeting of the Council.
- m Unless Standing Orders provide otherwise, voting on a question shall be by a show of hands. At the request of a Councillor, the voting on any question shall be recorded so as to show whether each Councillor present and voting gave his/her vote for or against that question. Such a request shall be made before moving on to the next item of business on the agenda.**
- n The minutes of a meeting shall include an accurate record of the following:**
- i. the time and place of the meeting;**
 - ii. the names of Councillors present and absent, noting those that have given apologies;**
 - iii. interests that have been declared by Councillors and non-Councillors with voting rights;**
 - iv. the grant of dispensations (if any) to councillors and non-councillors with voting rights;**
 - v. whether a Councillor or non-Councillor with voting rights left the meeting when matters that they held interests in were being considered;**
 - vi. if there was a public participation session; and**
 - vii. the resolutions made.**
- o A Councillor or a non-Councillor with voting rights who has a disclosable pecuniary interest or another interest as set out in the Council's Code of Conduct in a matter being considered at a meeting is Subject to statutory limitations or restrictions under the Code on his/her right to participate and vote on that matter.**
- p No business may be transacted at a meeting unless at least one-third of the whole number of members of the Council or Committee are present and in no case shall the quorum of a meeting be less than three. See Standing Order 4d(viii) below for the quorum of a Committee or Sub-Committee meeting.**
- q If a meeting is or becomes inquorate no business shall be transacted and the meeting shall be closed. The business on the agenda for the meeting shall be adjourned to another meeting.**

r A meeting shall not exceed a period of three hours.

s In the event that a larger number of people than that which can be accommodated are present for a single item, it must be decided by the Council (or Committee) on whether to proceed with the item or adjourn or defer the matter for subsequent debate at a larger venue.

t All formal meetings of the Council and its committees must be administered by an appropriate Council officer or, where that is not deemed appropriate, from an officer sourced from another local authority or authorised local government body.

4 Committees and Sub-Committees

a **Unless the Council determines otherwise, a Committee may appoint a Sub-Committee whose terms of reference and members shall be determined by the Committee.**

b **The members of a Committee may include non-Councillors unless it is a Committee which regulates and controls the finances of the Council.**

c **Unless the Council determines otherwise, all the members of an advisory Committee and a Sub-Committee of the advisory Committee may be non-Councillors.**

d Councillors who cannot attend a Committee or Sub-Committee can appoint any Councillor to attend in their absence as a voting ex-officio member. The absent Councillor must advise the Town Clerk or Committee Clerk of the nomination.

e All Councillors who are not members of a Committee are entitled to attend the said meeting and participate but not vote. Non-Committee or Sub-Committee Councillors will however be excluded for exempt items at these meetings.

f The Council may appoint standing Committees or other Committees as may be necessary, and:

- i. shall determine their terms of reference;
- ii. shall determine the number and time of the ordinary meetings of a standing Committee up until the date of the next annual meeting of Full Council;
- iii. shall permit a Committee, other than in respect of the ordinary meetings of a Committee, to determine the number and time of its meetings;
- iv. shall, subject to Standing Orders 4(b) and (c) above, appoint and determine the

- terms of office of members of such a Committee;
- v. may, subject to Standing Orders 4(b) and (c) above, appoint and determine the terms of office of the Substitute members to a Committee whose role is to replace the ordinary members at a meeting of a Committee if the ordinary members of the Committee confirm to the Proper Officer one day before the meeting that they are unable to attend;
 - vi. shall, after it has appointed the members of a standing Committee, appoint the Chair of the standing Committee;
 - vii. shall permit a Committee other than a standing Committee, to appoint its own Chair at the first meeting of the Committee;
 - viii. shall determine the place, notice requirements and quorum for a meeting of a Committee and a Sub-Committee which shall be no less than three;
 - ix. shall determine if the public may participate at a meeting of a Committee;
 - x. shall determine if the public and press are permitted to attend the meetings of a Sub-Committee and also the advance public notice requirements, if any, required for the meetings of a Sub-Committee;
 - xi. shall determine if the public may participate at a meeting of a Sub-Committee that they are permitted to attend; and
 - xii. may dissolve a Committee or Sub-Committee.

5 Ordinary Council meetings

- a In an election year, the annual meeting of the Council shall be held on or within 14 days following the day on which the new Councillors elected take office.**
- b In a year which is not an election year, the annual meeting of a Council shall be held on such day in May as the Council may direct.**
- c If no other time is fixed, the annual meeting of the Council shall take place at 7pm.**
- d In addition to the annual meeting of the Council, at least three other ordinary meetings shall be held in each year on such dates and times as the Council directs.**
- e The first business conducted at the annual meeting of the Council shall be the election of the Chair and Vice-Chair (if any) of the Council.**
- f The Chair of the Council, unless he/she has resigned or becomes disqualified, shall continue in office and preside at the annual meeting until his/her successor is elected at the next annual meeting of the Council.**

- g The Vice-Chair of the Council, if any, unless he/she resigns or becomes disqualified, shall hold office until immediately after the election of the Chair of the Council at the next annual meeting of the Council.**
- h In an election year, if the current Chair of the Council has not been re-elected as a member of the Council, he/she shall preside at the meeting until a successor Chair of the Council has been elected. The current Chair of the Council shall not have an original vote in respect of the election of the new Chair of the Council but must give a casting vote in the case of an equality of votes.**
- i In an election year, if the current Chair of the Council has been re-elected as a member of the Council, he/she shall preside at the meeting until a new Chair of the Council has been elected. He/she may exercise an original vote in respect of the election of the new Chair of the Council and must give a casting vote in the case of an equality of votes.**
- j Following the election of the Chair of the Council and Vice-Chair (if any) of the Council at the annual meeting of the Council, the business of the annual meeting shall include:**
 - i. In an election year, delivery by the Chair of the Council and Councillors of their acceptance of office forms unless the Council resolves for this to be done at a later date. In a year which is not an election year, delivery by the Chair of the Council of his/her acceptance of office form unless the Council resolves for this to be done at a later date;**
 - ii. Confirmation of the accuracy of the minutes of the last meeting of the Council;
 - iii. Receipt of the minutes of the last meeting of a Committee;
 - iv. Consideration of the recommendations made by a Committee;
 - v. Appointment of members to existing Committees;
 - vi. Appointment of any new Committees in accordance with Standing Order 4 above;
 - vii. Review of representation on or work with external bodies and arrangements for reporting back;
 - viii. In an election year, to make arrangements with a view to the Council becoming eligible to exercise the general power of competence in the future;
 - ix. Review of inventory of land and assets including buildings and office equipment;
 - x. Confirmation of arrangements for insurance cover in respect of all insured risks;
 - xi. Review of the Council's and/or staff Subscriptions to other bodies.

6 Extraordinary meetings of the Council and Committees and Sub-Committees

- a The Chair of the Council may convene an extraordinary meeting of the Council at any time.**

- b If the Chair of the Council does not or refuses to call an extraordinary meeting of the Council within seven days of having been requested in writing to do so by two Councillors, any two Councillors may convene an extraordinary meeting of the Council. The public notice giving the time, place and agenda for such a meeting must be signed by the two Councillors.**
- c The Chair of a Committee or a Sub-Committee may convene an extraordinary meeting of the Committee or the Sub-Committee at any time.
- d If the Chair of a Committee or a Sub-Committee does not or refuses to call an extraordinary meeting within seven days of having been requested by to do so by four members of the Committee or the Sub-Committee, any four members of the Committee or the Sub-Committee may convene an extraordinary meeting of a Committee or a Sub-Committee.

7 Previous resolutions

- a A resolution shall not be reversed within six months except either by a special motion, which requires written notice by at least ten Councillors to be given to the Proper Officer in accordance with Standing Order 9 below, or by a motion moved in pursuance of the recommendation of a Committee or a Sub-Committee.
- b When a motion moved pursuant to Standing Order 7(a) above has been disposed of, no similar motion may be moved within a further six months.

8 Voting on appointments

- a Where more than two persons have been nominated for a position to be filled by the Council and none of those persons has received an absolute majority of votes in their favour, the name of the person having the least number of votes shall be struck off the list and a fresh vote taken. This process shall continue until a majority of votes is given in favour of one person. A tie in votes may be settled by the casting vote exercisable by the Chair of the meeting.

9 Motions for a meeting that require written notice to be given to the Proper Officer

- a The preferred operation of the Council is for Councillors and officers to work in partnership to prepare reports for motion at meetings where this is necessary. However, if a Councillor wishes to prepare a report alone the procedure below has to be followed.

- b A motion shall relate to the responsibilities of the meeting which it is tabled for and in any event, shall relate to the performance of the Council's statutory functions, powers and obligations or an issue which specifically affects the Council's area or its residents.
- c No motion may be moved at a meeting unless it is on the agenda and the mover has given written notice of its wording to the Proper Officer at least 14 clear days before the meeting. Clear days do not include the day of the notice or the day of the meeting.
- d The Proper Officer may, before including a motion on the agenda received in accordance with Standing Order 9(b) above, correct obvious grammatical or typographical errors in the wording of the motion.
- e If the Proper Officer considers the wording of a motion received in accordance with Standing Order 9(b) above is not clear in meaning, the motion shall be rejected until the mover of the motion resubmits it in writing to the Proper Officer so that it can be understood at least seven clear days before the meeting.
- f If the wording or Subject of a proposed motion is considered improper, the Proper Officer shall consult with the Chair of the forthcoming meeting or, as the case may be, the Councillors who have convened the meeting, to consider whether the motion shall be included in the agenda or rejected.
- g Subject to Standing Order 9(e) above, the decision of the Proper Officer as to whether or not to include the motion on the agenda shall be final.
- h Motions received shall be recorded and numbered in the order that they are received.
- i Motions rejected shall be recorded with an explanation by the Proper Officer for their rejection.

10 Motions at a meeting that do not require written notice

- a The following motions may be moved at a meeting without written notice to the Proper Officer;
 - i. to correct an inaccuracy in the draft minutes of a meeting;
 - ii. to move to a vote;
 - iii. to defer consideration of a motion;
 - iv. to refer a motion to a particular Committee or Sub-Committee;
 - v. to appoint a person to preside at a meeting;
 - vi. to change the order of business on the agenda;
 - vii. to proceed to the next business on the agenda;

- viii. to require a written report;
- ix. to appoint a Committee or Sub-Committee and their members;
- x. to extend the time limits for speaking;
- xi. to exclude the press and public from a meeting in respect of confidential or sensitive information which is prejudicial to the public interest;
- xii. to not hear further from a Councillor or a member of the public;
- xiii. to exclude a Councillor or member of the public for disorderly conduct;
- xiv. to temporarily suspend the meeting;
- xv. to suspend a particular Standing Order (unless it reflects mandatory statutory requirements);
- xvi. to adjourn the meeting; or
- xvii. to close a meeting.

11 Management of Information

See also Standing Order 20.

- a **The Council shall have in place and keep under review, technical and organisational measures to keep secure information (including personal data) which it holds in paper and electronic form. Such arrangements shall include deciding who has access to personal data and encryption of personal data.**
- b **The Council shall have in place, and keep under review, policies for the retention and safe destruction of all information (including personal data) which it holds in paper and electronic form. The Council's retention policy shall confirm the period for which information (including personal data) shall be retained or if this is not possible the criteria used to determine that period (e.g. the Limitation Act 1980).**
- c **The agenda, papers that support the agenda and the minutes of a meeting shall not disclose or otherwise undermine confidential information or personal data without legal justification.**
- d **Councillors, staff, the Council's contractors and agents shall not disclose confidential information or personal data without legal justification.**

12 Draft minutes

- a If the draft minutes of a preceding meeting have been served on Councillors with the agenda to attend the meeting at which they are due to be approved for accuracy, they shall be taken as read.
- b There shall be no discussion about the draft minutes of a preceding meeting except

in relation to their accuracy. A motion to correct an inaccuracy in the draft minutes shall be moved in accordance with Standing Order 10(a)(i) above.

- c The accuracy of draft minutes, including any amendment(s) made to them, shall be confirmed by resolution and shall be signed by the Chair of the meeting and stand as an accurate record of the meeting to which the minutes relate.
- d If the Chair of the meeting does not consider the minutes to be an accurate record of the meeting to which they relate, he/she shall sign the minutes and include a paragraph in the following terms or to the same effect:

“The Chair of this meeting does not believe that the minutes of the meeting of the () held on [date] in respect of () were a correct record but his/her view was not upheld by the meeting and the minutes are confirmed as an accurate record of the proceedings.”

- e Upon a resolution which confirms the accuracy of the minutes of a meeting, the draft minutes or recordings of the meeting for which approved minutes exist shall be destroyed.

13 Code of conduct and dispensations

See also Standing Order 3(o) above.

- a All Councillors and non-Councillors with voting rights shall observe the Code of Conduct adopted by the Council.
- b Unless he/she has been granted a dispensation, a Councillor or non-Councillor with voting rights shall withdraw from the meeting room when it is considering a matter in which he/she has a prejudicial interest. He/she may return to the meeting after it has considered the matter in which he/she had the interest.
- c **Dispensation requests shall be in writing and submitted to the Proper Officer** as soon as possible before the meeting, or failing that, at the start of the meeting for which the dispensation is required.
- d A decision as to whether to grant a dispensation shall be made by a meeting of the Council, or Committee or Sub-Committee for which the dispensation is required and that decision is final.
- e A dispensation request shall confirm:
 - i. the description and the nature of the disclosable pecuniary interest or other interest to which the request for the dispensation relates;
 - ii. whether the dispensation is required to participate at a meeting in a discussion

- only or a discussion and a vote;
 - iii. the date of the meeting or the period (not exceeding four years) for which the dispensation is sought; and
 - iv. an explanation as to why the dispensation is sought.
- f Subject to Standing Orders 13(d) and (f) above, dispensations requests shall be considered by the Proper Officer before the meeting or, if this is not possible, at the start of the meeting for which the dispensation is required.
- g A dispensation may be granted in accordance with Standing Order 13(e) above if having regard to all relevant circumstances the following applies:**
- i. **without the dispensation the number of persons prohibited from participating in the particular business would be so great a proportion of the meeting transacting the business as to impede the transaction of the business or;**
 - ii. **granting the dispensation is in the interests of persons living in the Council's area or;**
 - iii. **it is otherwise appropriate to grant a dispensation.**

14 Code of conduct complaints

- a Upon notification by the District that it has deemed a complaint worthy of investigation that a Councillor or non-Councillor with voting rights has breached the Council's Code of Conduct, the Proper Officer shall, subject to Standing Order 11 above, report this to the Council.
- b Where the notification in Standing Order 14(a) above relates to a complaint made by the Proper Officer, the Proper Officer shall notify the Chair of Council of this fact, and the Chair shall nominate another staff member to assume the duties of the Proper Officer in relation to the complaint until it has been determined and the Council has agreed what action, if any, to take in accordance with Standing Order 14(d) below.
- c The Council may:
- i. provide information or evidence where such disclosure is necessary to progress an investigation of the complaint or is required by law;
 - ii. seek information relevant to the complaint from the person or body with statutory responsibility for investigation of the matter.
- d Upon notification by the District Council that a Councillor or non-Councillor with voting rights has breached the Council's Code of Conduct, the Council shall consider what, if any, action to take against him. Such action excludes disqualification or suspension from office.**

15 Proper Officer

- a The Proper Officer shall be either (i) the clerk or (ii) other staff member(s) nominated by the Council to undertake the work of the Proper Officer when the Proper Officer is absent.
- b The Proper Officer shall:
 - i **At least three clear days before a meeting of the Council, a Committee or a Sub-Committee,**
 - **Serve on councillors by delivery or post at their residences or by email authenticated in such manner as the Proper Officer thinks fit, a signed summons confirming the time, place and the agenda (provided the councillors has consented to service by email), and**
 - **Provide, in a conspicuous place, public notice of the time, place and agenda (provided that the public notice with agenda of an extraordinary meeting of the Council convened by councillors is signed by them).**
 - ii Subject to Standing Order 9 above, include on the agenda all motions in the order received unless a Councillor has given written notice at least seven days before the meeting confirming his/her withdrawal of it;
 - iii **convene a meeting of Full Council for the election of a new Chair of the Council, occasioned by a casual vacancy in his/her office;**
 - iv **facilitate inspection of the minute book by local government electors;**
 - v **receive and retain copies of byelaws made by other local authorities;**
 - vi retain acceptance of office forms from Councillors;
 - vii retain a copy of every Councillor's register of interests;
 - viii assist with responding to requests made under the freedom of information legislation and rights exercisable under data protection legislation, in accordance with and subject to the Council's policies and procedures relating to the same;
 - ix receive and send general correspondence and notices on behalf of the Council except where there is a resolution to the contrary;
 - x assist in the organisation of, storage of, access to, security of and destruction of information held by the Council in paper and electronic form subject to the requirements of data protection and freedom of information legislation and other legitimate requirements (e.g. the Limitation Act 1980);
 - xi arrange for legal deeds to be executed;
See also Standing Order 22 below.
 - xii arrange or manage the prompt authorisation, approval, and instruction regarding any payments to be made by the Council in accordance with its Financial Regulations.

- xiii. record every planning application notified to the Council and the Council's response to the local planning authority in a book for such purpose;
- xiv. refer a planning application received by the Council to the Chair or in his/her absence Vice-Chair (if any) of the Planning Committee within two working days of receipt to facilitate an extraordinary meeting if the nature of a planning application requires consideration before the next ordinary meeting of the Planning Committee;
- xv. manage access to information about the Council via the publication scheme; and
- xvi. retain custody of the seal of the Council which shall not be used without a resolution to that effect.

See also Standing Order 23 below.

16 Responsible Financial Officer

- a The Council shall appoint appropriate staff member(s) to undertake the work of the Responsible Financial Officer when the Responsible Financial Officer is absent.

17 Accounts and accounting statements

- a "Proper practices" in Standing Orders refer to the most recent version of Governance and Accountability for Local Councils – a Practitioners' Guide (England).
- b All payments by the Council shall be authorised, approved and paid in accordance with the law, proper practices and the Council's Financial Regulations.

18 Financial controls and procurement

- a The Council shall consider and approve Financial Regulations drawn up by the Responsible Financial Officer, which shall include detailed arrangements in respect of the following:
 - i. the keeping of accounting records and systems of internal controls;
 - ii. the assessment and management of financial risks faced by the Council;
 - iii. the work of the independent internal auditor in accordance with proper practices and the receipt of regular reports from the internal auditor, which shall be required at least annually;
 - iv. the inspection and copying by Councillors and local electors of the Council's accounts and/or orders of payments; and
 - v. whether contracts with an estimated value below **£25,000** due to special circumstances are exempt from a tendering process or procurement exercise.

- b Financial Regulations shall be reviewed regularly and at least annually for fitness of purpose.

19 Handling staff matters

- a A matter personal to a member of staff that is being considered by a meeting of Council OR the Personnel Committee or the Grievance / Disciplinary Sub-Committee is subject to Standing Order 11 above.
- b The Town Clerk shall manage the Council's sickness absence in accordance with Council Policy.
- c The Mayor of the Council and the Chair of the Personnel Committee (or Vice-Chair if this is the Mayor) or in his/her absence, the Deputy-Mayor shall conduct an annual review of the performance and annual appraisal of the work of the Town Clerk. The reviews and appraisal shall be reported in writing and is subject to approval by resolution by Personnel Committee.
- d All staff grievances will be conducted in accordance with the Council's Grievance Policy.
- e Any persons responsible for all or part of the management of staff shall treat the written records of all meetings relating to their performance, capabilities, grievance or disciplinary matters as confidential and secure.
- f The Council shall keep all written records relating to employees secure. All paper records shall be secured and locked and electronic records shall be password protected and encrypted.
- g In accordance with Standing Order 11(a), unless authorised in advance by the Town Clerk, only Managers with line management responsibilities shall have access to staff records referred to in Standing Orders 19(e) and (f) above if so justified.

20 Responsibilities to Provide Information

See also standing order 21.

- a **In accordance with freedom of information legislation, the Council shall publish information in accordance with its publication scheme and respond to requests for information held by the Council.**
- b **[If gross annual income or expenditure (whichever is the higher) exceeds £200,000] The Council, shall publish information in accordance with the requirements of the Local Government (Transparency Requirements) (England) Regulations 2015.**

21 Responsibilities Under Data Protection Legislation

(Below is not an exclusive list).

See also standing order 11.

- a **The Council shall have policies and procedures in place to respond to an individual exercising statutory rights concerning his/her personal data.**
- b **The Council shall have a written policy in place for responding to and managing a personal data breach.**
- c **The Council shall keep a record of all personal data breaches comprising the facts relating to the personal data breach, its effects and the remedial action taken.**
- d **The Council shall ensure that information communicated in its privacy notice(s) is in an easily accessible and available form and kept up to date.**
- e **The Council shall maintain a written record of its processing activities.**

22 Relations with the press/media

- a Requests from the press or other media for an oral or written comment or statement from the Council, its Councillors or staff shall be handled in accordance with the Council's Press & Media Policy, Press Release Procedure and Communications Strategy.

23 Execution and sealing of legal deeds

See also Standing Order s 15(b)(xii) and (xv) above.

- a A legal deed shall not be executed on behalf of the Council unless authorised by a resolution.
- b **Subject to Standing Order 23(a) above, the Council's common seal shall alone be used for sealing a deed required by law. It shall be applied by the Proper Officer in the presence of two Councillors who shall sign the deed as witnesses.**

24 Communicating with District and County or Unitary Councillors

- a An invitation to attend a meeting of the Council shall be sent, together with the agenda, to the ward Councillors of the District and County Council representing the area of the Council.
- b Where deemed necessary by the relevant officer correspondence sent to the District or County Council shall be copied to the relevant District or County Councillor(s).

25 Restrictions on Councillor activities

- a. Unless authorised by a resolution, no Councillor shall:
 - i. inspect any land and/or premises which the Council has a right or duty to inspect (this does not apply to publicly accessible property); or
 - ii. issue orders, instructions or directions to any member of staff or contractor carrying out work on behalf of the Council.

26 Standing Orders generally

- a All or part of a Standing Order, except one that incorporates mandatory statutory requirements, may be suspended by resolution in relation to the consideration of an item on the agenda for a meeting.
- b A motion to add to or vary or revoke one or more of the Council's Standing Orders, except one that incorporates mandatory statutory requirements, shall be proposed by a special motion, the written notice by at least ten Councillors to be given to the Proper Officer in accordance with Standing Order 9 above.
- c The Proper Officer shall provide a copy of the Council's Standing Orders to a Councillor as soon as possible after he has delivered his/her acceptance of office form.
- d The decision of the Chair of a meeting as to the application of Standing Orders at the meeting shall be final.



Agenda Item No:	9
Committee:	Full Council
Date:	18th June 2020
Title:	Internal Audit Report Year Ended 31st March 2020
By:	Lucy Clark, Finance Manager
Purpose of Report:	To receive the Final Internal Audit report from Mulberry & Co Ltd for 2019/2020.

Recommendations

You are recommended:

2. To note the Internal Auditor's report.
 3. To approve the appointment of Mulberry & Co as the Internal Auditor for 2020/2021.
-

7. Information

- 7.1 Mulberry & Co Ltd were the appointed Internal Auditor for 2019/2020. Due to the Covid-19 restrictions, the final audit was carried out remotely on 20th May 2020. All requested information was collated and uploaded to their IRIS OpenSpace, a safe and secure collaboration tool allowing documents to be stored, reviewed and approved.
- 7.2 Mulberry & Co's Final Audit report is attached in Appendix A. (Please note that this report also makes reference to the interim visit).
- 7.3 In summary, the report stated that the annual accounts have been correctly prepared on the income and expenditure basis and that the Annual Governance and Accountability Return (AGAR) is a true and fair reflection of the financial transactions of the Council for the year ended 31st March 2020. Therefore, it is in the Internal Auditor's opinion that the AGAR is ready to be signed off by Full Council and the External Auditor.
- 7.4 Item J. Year End Accounts (Final Audit) on page 9 of Appendix A provides a table as in Section 1 of the AGAR and which is recommended to be used as the basis for discussion during item 11 of this Agenda.
- 7.5 Whilst there were no recommendations for any changes at this stage, the Internal Auditor commented that the remaining balance of £184,000 in the general reserve is lower than the recommended 50% of the precept and advises the Council to keep this under careful review. Councillors will be aware from the Annual Review of Corporate Risk Register in Item 9 of this agenda that measures have been put in place to mitigate any further losses and with the aim to build up reserves.

7.6 It is recommended that Mulberry & Co will continue to be the appointed Internal Auditor for 2020/2021 with the first visit being due around November/December 2020.

8. Financial Appraisal

Specific costs for the 2020/21 Internal Audit period are not known as audit fees are calculated on an hourly rate. For 2019/20 the actual fee was £371.70 so it is estimated that the following year's fee will be no more than £550.00.

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


9. Contact Officer

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

Finance Manager



Assistant Town Clerk



RFO




MULBERRY & CO

 Chartered Certified Accountants
 Registered Auditors
 & Chartered Tax Advisors

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Our Ref: MARK/SEA001

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

Date 20 May 2020

Dear James

**Re: Seaford Town Council
 Internal Audit Year Ended 31st March 2020**

Following completion of our interim internal audit on the 9th December 2019 and final audit on 20th May 2020 we enclose our report for your kind attention and presentation to the council. The audit was conducted in accordance with current practices and guidelines and testing was risk based. Whilst we have not tested all transactions, our samples have where appropriate covered the entire year to date. Where appropriate, recommendations for future action are shown in bold text and summarised at the end of the report, along with updates on progress from the recommendations from the interim visit.

Due to the COVID-19 restrictions in place at the time of the final audit, this was carried out remotely, and I would like to thank James for ensuring all of the requested information was sent through in a timely fashion to allow this process to be completed.

The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts. The internal audit reports should therefore be made available to all members to support and inform them when they considering the authority's approval of the annual governance statement.

Interim Audit – Summary Findings

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

- Review of the Financial Regulations and Standing Orders
- Review of the risk assessments
- Review of the budgeting process
- Proper bookkeeping – review of the use of the accounts package
- Review of salaries
- Review of fixed asset register

It is our opinion that the systems and internal procedures at Seaford Town Council are well established and followed. The Clerk is very experienced, as is the Finance Manager, and they ensure the council follows best practice regulations and have overseen changes to the internal procedures as regulations and technologies have

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 Partners: Mark L. Mulberry BA (Hons) FCA CTA Terri A. McClure FCA

changed to maintain compliance. Due to recent staff changes, the Clerk is currently the RFO pending appointment of a replacement RFO in the near future.

It is clear the council takes governance, policies and procedures very seriously and I am pleased to report that overall, the systems and procedures you have in place are fit for purpose. I would like to thank James and his team for their assistance and whilst my report may contain recommendations to change these are not indicative of any significant failings, but rather are pointers to improving upon an already well-ordered system.

Final Audit – Summary Finding

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

- Review of annual accounts and AGAR
- Review of bank reconciliation
- Review of income
- Review of information for external auditor

I am of the opinion that the annual accounts and AGAR are ready to be signed off by council and the external auditor and that the AGAR is a true and fair reflection of the financial transactions of the council for the year ended 31st March 2020. Accordingly, I have signed off the AGAR.

A. BOOKS OF ACCOUNT (INTERIM AUDIT)

Internal audit requirement

Appropriate accounting records have been properly kept throughout the financial year.

The council continues to use RBS as a day to day accounting package. This is a tried and tested industry specific package, and I make no recommendation to change. There are five licenses in place, with the Finance Manager and Finance Assistant completing the majority of transactions. The system is used regularly to report on and record the financial transactions of the council.

Regular reporting includes, but is not limited to, performance against budget, bank reconciliations and receipts and payments listings and these are reviewed at every Finance & General Purposes committee meeting. My audit testing showed that financial documentation could be easily located from records and overall, I have the impression that the accounting systems are well ordered and routinely maintained and as such I make no recommendation to change.

The council is VAT registered. VAT reclaims are completed on a quarterly basis. The last VAT reclaim was for the period to the end of September 2019 and the refund amount was verified as received on the bank statement on 22 October. The council is up to date with its postings and in the process of registering with HMRC to complete the next quarter's return via Making Tax Digital.

Overall, I have the impression that the accounting systems are well ordered and routinely maintained and as such I make no recommendation to change.

I am of the opinion that the control assertion of "Appropriate accounting records have been properly kept throughout the financial year" has been met.

B. FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS (INTERIM AND FINAL AUDIT)

Internal audit requirement

This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for.

Interim Audit

Check the publication and minuting of the prior year audited AGAR and notice of conclusion of audit

The external auditors report was not qualified in 2018/19. The notice of conclusion of audit and audited AGAR were posted to the council website, although they do not appear to show on the council's new website, and I would recommend ensuring this information is transferred to the new website as soon as possible. The external auditor's report was reported to the council at the meeting of 17 October 2019.

Confirm by sample testing that councillors sign statutory office forms

I confirmed by sample testing that councillors have signed "Acceptance of Office" forms and Register of Members' Interests, in line with regulations. A link to the District Council website is available on the Town Council's website showing the Register of Members' Interest forms. The councillors have also signed acceptance to receive information by electronic means and my audit testing showed that statutory forms are accurately completed and could be easily located.

Confirm that the council is compliant with the relevant transparency code

I note that the council is required by law to follow the 2015 Local Government Transparency Code. Historically, the council has been used as a good example of how to publish the information. The majority of the transparency information has been transferred onto the new website, including lists of expenditure exceeding £500, the fixed asset register, grant expenditure, organisational chart and constitution documents. Details concerning senior salaries and pay multiple do not appear to be on the new website, although through discussion with the Assistant Clerk, this appears to be an oversight and will be corrected. The missing information will be further reviewed at the year-end audit.

Confirm that the council is compliant with the GDPR

The council is aware of GDPR and has undergone training. It was noted the council has introduced common email addresses internally and for councillors, which is recommended because it gives a natural segregation between personal and councillor business, so it is clear beyond doubt in what capacity a councillor is acting, gives control to the council, adds a degree of professionalism and in the event of a FOI request limits access to personal computers. The council is currently reviewing its arrangements with regard to an external Data Protection Officer (DPO) and has a Privacy Notice and Data Protection policies available on the council website.

Confirm that the council meets regularly throughout the year

The council is set up through a number of standing committees as below:

- Council – meets six times per year
- Community Services – meets four times per year
- Planning & Highways – meets every three weeks
- Finance & General Purposes – meets four times per year
- Golf & The View – meets four times per year
- Personnel – meets twice per year and ad-hoc as required

The council has developed a detailed scheme of delegation which outlines responsibilities of the committees and delegated authority levels to senior staff. This is available on the council website and was last reviewed and updated in May 2019.

Check that agendas for meetings are published giving 3 clear days' notice

The Clerk was able to demonstrate that at least 3 clear days' notice is given on both web site and hard copy agendas. Whilst we have not tested every single committee and council meeting there was no evidence of non-compliance in giving three clear days' notice of the meeting. It is noted that the non-confidential supporting documentation referred to in the agendas is also published on the website.

Check the draft minutes of the last meeting(s) are on the council's website

Draft minutes are uploaded to the council website usually within a week of the meeting, and subsequently replaced with final versions once approved. Draft minutes are clearly labelled as such, although through sample testing of the Finance and General Purposes minutes, adopted versions still show draft and this should be amended to be clear that they are now adopted.

Confirm that the Parish Council's Standing Orders have been reviewed within the last 12 months

The Standing Orders are based on the NALC 2018 model and were adopted by Council on 20 June 2019. Minor amendments to the model have been made to suit local conditions, and these appear appropriate for a council of this size

Confirm that the Parish Council has adopted and recently reviewed Financial Regulations

The Financial Regulations are based on the NALC 2014 model and were adopted by Council in June 2019. The regulations being based on the NALC model contain provisions for the approval of spending, setting of budgets, reconciliation of the bank and reporting to council. Minor amendments to the model have been made to suit local conditions, and these appear appropriate for a council of this size. The council is aware of the more recent July 2019 version and these will be used for future updates.

Check that the council's Financial Regulations are being routinely followed

Financial regulation 2.2 deals with bank reconciliations. The council is performing a monthly bank reconciliation, and this is minuted in accordance with regulations. Evidence of this was verified for the October 2019 reconciliation, which was signed as verified by councillors, including the face of the original bank statement, and reported in the minutes of the Finance & General Purposes committee. I checked the reconciliation and found no errors, with two recently written cheques outstanding and PDQ payments from 29 October onwards not having yet reached the bank account.

It was noted that although a report from the Finance Manager confirms balances held with the CCLA, a copy of the statement is not produced and checked by councillors in the same way as for the main bank account. I would recommend that the CCLA statement is reconciled and reported to committee in the same way.

Financial regulation 4.1 deals with authority to spend. The council authorises expenditure on revenue items up to the amounts included for that class of expenditure in the approved budget. The authority is determined by council when setting the annual budget.

It was noted that in cases of extreme risk, the Clerk may authorise revenue expenditure on behalf of the council subject to a limit of £5,000.

Financial Regulation 5 deals with authorisation of payments. The minutes show authorisation of payments lists in accordance with regulations. Sample checking of invoices and payment lists confirm correct processes are being followed and no evidence was found of amounts not being correctly authorised.

Financial regulation 6 deals with making payments. The council makes payments by BACS with some direct debits and the occasional cheque. There is a clear segregation of duties with online payments, with three staff members able to fulfil the distinct roles of inputting and releasing the payments. Council is reminded that the renewal of direct debits must be re-approved by council at least every two years.

Financial regulation 7 deals with approval and authorisation of salaries, the minutes and files show evidence of authorisation of changes and of wages generally.

Confirm all section 137 expenditure meets the guidelines and does not exceed the annual per elector limit of £8.12 per elector

The council has the General Power of Competence and the section 137 limit does not apply.

Confirm that checks of the accounts are made by a councillor.

The system noted above details internal review takes place and councillor, committee and council level. I am under no doubt that council properly approves expenditure.

Final Audit

A review of the information provided at year end shows appropriate allowances have been made for creditors, debtors and accruals.

It was noted that information highlighted as missing from the council's website at the interim audit (conclusion of audit and missing transparency information) have now been added.

The council has appointed a new RFO who is very experienced in the role.

I am of the opinion that the control assertion "This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for" has been met.

C. RISK MANAGEMENT AND INSURANCE (INTERIM AND FINAL AUDIT)

Internal audit requirement

This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.

Interim Audit

The council has a Risk Management Policy and risk assessment in place, which was last reviewed in June 2019. This covers financial and other risks including health and safety and assesses the potential risks, mitigation in place and highlights, where appropriate, further measure which council be taken.

I was able to confirm that the council has a valid insurance policy in place, with Public Liability cover of £15 million, Employers Liability cover of £10 million, and a Fidelity Guarantee of £1 million. Council is reminded to keep the Fidelity Guarantee cover level under review to ensure it remains sufficient as the balances held fluctuate over time.

Final Audit

We discussed assertion 8 on the AGAR and whether or not this had any impact on the council.

"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."

The RFO confirmed that there were no events having a financial impact at the year end which were not included in the accounting statements. The COVID-19 outbreak has impacted significantly on the council's revenue streams, but mitigating actions have been put in place to attempt to reduce the financial impact.

I am of the opinion that the control objective of "This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these" has been met.

D. BUDGET, PRECEPT AND RESERVES (INTERIM AND FINAL AUDIT)

Internal audit requirement

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

Interim Audit

I confirmed that the 2020/21 budget and precept setting process has begun. A draft proposal has been prepared and is currently being reviewed through the committee structure. The final budget and precept is planned to be agreed by council in January 2020. The council has developed a five-year budget plan which is used as part of the budget setting process.

The council holds circa £476,310 in general reserves and a number of specified earmarked reserves totalling £178,686. Through discussion with the Finance Manager, all earmarked reserves appear to be for ongoing projects, and are regularly reviewed to ensure they remain relevant. General guidance recommends the council's general reserve should be circa 50% of precept, adjusted for local conditions, and the level held is therefore appropriate.

The council receives regular and detailed information reporting performance against budget. At the interim audit date, the council's year to date position showed expenditure of £1,708,246 against a budget of £2,737,315, which represents a 62.4% spend against budget. This demonstrates that the budget was accurately set and closely monitored during the year. Figures prepared predicting the year-end outturn show the council are unlikely to exceed budget.

The council has an income budget of £2,636,186 which includes substantial income from sources other than the precept. Income reporting is closely monitored and reviewed by committee through the reports provided. As at the interim audit date, the council had received £1,879,686 income to date.

A variance report is also prepared for Finance & General Purposes committee meetings, providing clear explanations of reasons for any significant variations from expected budget.

Final Audit

At year-end, the council held circa £146,000 in a number of clearly defined earmarked reserves, leaving the remaining balance of circa £184,000 in general reserve. General guidance recommends an appropriate level of general reserve as 50% of precept, adjusted for local conditions. The level of general reserve held is lower than recommended and the council need to keep this under careful review.

I am of the opinion that the control objective of "The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate" has been met.

E. INCOME (INTERIM AND FINAL AUDIT)

Internal audit requirement

Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.

Interim Audit

Apart from the precept, the council has other significant income streams, including:

- Golf course and the View
- Filming at Seaford Head
- Beach Huts
- Rents / Concessions
- Sports facility hire
- CCIL / grants

The whole precept has been received and was evidenced as having been properly accounted for on the RBS system. The Council Tax Support Grant (CTSG) has also been correctly recorded separate to the precept on RBS.

Final Audit

I am of the opinion that the control objective of "Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for" has been met.

F. PETTY CASH (INTERIM AND FINAL AUDIT)

Internal audit requirement

Petty cash payments were properly supported by receipts; all petty cash expenditure was approved, and VAT appropriately accounted for.

Interim Audit

The council has a £250 petty cash float, which is managed by the Finance Manager. The float is used for incidental expenses and is checked monthly and then balanced every two or three months and topped up as required. This will be checked at the year-end audit.

Final Audit

Due to the remote nature of the final audit, physical checking of the petty cash was not possible. However, evidence provided of the monitoring of the petty cash arrangements in place throughout the council show a robust system and I am in no doubt the petty cash is carefully managed.

I am of the opinion that the control objective "Petty cash payments were properly supported by receipts; all petty cash expenditure was approved, and VAT appropriately accounted for" has been met.

G. PAYROLL (INTERIM AND FINAL AUDIT)

Internal audit requirement

Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.

Interim Audit

The council completes payroll in house using the IRIS system. Payments are approved by the RFO and then reported to council for approval using the same system as for other payments. There are no councillor allowances.

All staff members have a signed contract of employment and are all on the NJC scale, except some of the View staff who are casual workers.

Final Audit

The amounts on the AGAR were reconcilable to the accounting records provided at the year-end audit.

I am of the opinion that salaries are correctly stated on the AGAR and that the control objective of "Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied" has been met.

H. ASSETS AND INVESTMENTS (INTERIM AND FINAL AUDIT)

Internal audit requirement

Asset and investments registers were complete and accurate and properly maintained.

Interim Audit

The council has a detailed fixed asset register in place including all the required information. Assets are correctly stated at historic or proxy cost, and the information is logically presented, including notes detailing how the proxy cost amounts were assessed. The register has a column for replacement value for insurance and shows details of additions and deletions during the year. The asset register was up to date with all relevant assets as at the time of the interim audit.

Final Audit

The asset register has been updated with acquisitions and disposals during the year. The total was checked and found to match that entered on the AGAR for 2019-20.

Loan interest and capital repayments were agreed to PWLB debt management letters and the outstanding balance was verified to the PWLB year-end balance.

I am of the opinion that the control objective of "Asset and investments registers were complete and accurate and properly maintained" has been met.

I. BANK AND CASH (INTERIM AND FINAL AUDIT)

Internal audit requirement

Periodic and year-end bank account reconciliations were properly carried out.

Interim Audit

At the interim audit date, the council had a reconciled bank position as at the end of October, which has been signed in accordance with Financial Regulations.

Final Audit

At the year-end audit date, the council had a reconciled bank position across its accounts. There were outstanding receipts not on the bank statement as at 31 March 2020 totalling £1,780.49.

I am of the opinion that bank and cash balances are properly shown on the AGAR and that the control objective of "Periodic and year-end bank account reconciliations were properly carried out" has been met.

J. YEAR END ACCOUNTS (FINAL AUDIT)*Internal audit requirement*

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.

The council, at its meeting to sign off the year-end accounts, must discuss the Annual Governance Statement and record this activity in the minutes of the meeting. Based on the internal audit finding, I recommend using the table below as the basis for that discussion.

Section 1 – Annual Governance Statement

	Annual Governance Statement	<i>'Yes' means that this authority</i>	Suggested response based on evidence
1	We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>	YES –accounts follow latest Accounts and Audit Regulations and recommendations.
2	We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>	YES – there is regular reporting of financial transactions offering the opportunity for scrutiny.
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.	<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>	YES – the Clerk is experienced and advises the council in respect of its legal powers.
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.	<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>	YES – the requirements and timescales for 2018/19 year-end were followed.
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.	<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>	YES – the council has a risk management scheme and appropriate external insurance.
6	We maintained throughout the year an adequate and effective system of internal audit of the accounting records	<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal</i>	YES – the council has appointed an independent and competent internal

	and control systems.	<i>controls meet the needs of this smaller authority.</i>	auditor.
7	We took appropriate action on all matters raised in reports from internal and external audit.	<i>responded to matters brought to its attention by internal and external audit.</i>	YES – where matters are raised, action taken by council is recorded in the minutes.
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.	<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>	YES – no matters were raised during the internal audit visits.
9	Trust funds including charitable – In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/asset(s), including financial reporting and, if required, independent examination or audit.	<i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>	N/A – the council has no trusts.

Section 2 – Accounting Statements

At the time of the year-end audit, the AGAR figures presented for checking were as below:

AGAR Box Number		2018/19	2019/20	Auditor Notes
1	Balances brought forward	177,660	657,099	Correctly carried over from box 7 2018/19
2	Precept or rates and levies	709,949	767,459	Confirmed against precept amount received
3	Total other receipts	1,739,494	1,359,013	Confirmed against accounting records
4	Staff costs	716,923	774,768	Confirmed against accounting records
5	Loan interest/capital repayments	119,979	119,979	Confirmed against PWLB statements
6	All other payments	1,133,102	1,558,062	Confirmed against accounting records
7	Balances carried forward	657,099	330,762	Total correctly equals (1+2+3) – (4+5+6)
8	Total value of cash and short-term investments	816,933	416,627	Confirmed against accounting records
9	Total fixed assets plus long term investments	10,683,316	10,988,418	Confirmed against asset register

	and assets			
10	Total borrowings	1,594,395	1,533,089	Confirmed against PWLB statements
11	Disclosure note re Trust Funds (including charitable)	YES	NO v	Council has no trusts

The year-end accounts have been correctly prepared on the income and expenditure basis.

The AGAR correctly casts and cross casts and the comparatives have been correctly copied over from the previous year's AGAR.

The explanation of variances has been completed with sufficient detail and explanations provided for variances in excess of 15% for boxes 3 and 6.

K. LIMITED ASSURANCE REVIEW (FINAL AUDIT)

Internal audit requirement

If the authority certified itself as exempt from a limited assurance review in the previous year, it met the exemption criteria and correctly declared itself exempt.

Not applicable as the council did not declare itself exempt from a limited assurance review in 2018/19.

L: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS (FINAL AUDIT)

Internal audit requirement

The authority has demonstrated that during the previous year it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.

Due to the Covid 19 outbreak, the statutory deadlines have been changed as follows:

The publication date for final, audited, accounts will move from the 30 September to 30 November 2020 for all local authority bodies. To give local authorities more flexibility, the requirement for the public inspection period to include the first 10 working days of July has been removed. Instead, local authorities must commence the public inspection period on or before the first working day of September 2020.

This means that draft accounts must be approved by 31 August 2020 at the latest. However, they may be approved earlier, and we would encourage councils to do so wherever possible, to help manage overall pressure on audit firms towards the end of the year.

Authorities must publish the dates of their public inspection period, and given the removal of the common inspection period and extension of the overall deadlines for this year, it is recommended that all authorities provide public notice on their websites when the public inspection period would usually commence, explaining why they are departing from normal practice for 2019/20 accounts.

The regulations implementing these measures were laid on 7 April and came into force on 30 April 2020.

The relevant dates as set by Seaford Town Council are set out in the table below.

Inspection - Key date	2018/19 Actual	2019-20 Proposed
Date Inspection Notice Issued	21 June 2019	1 July 2020
Inspection period begins	24 June 2019	6 July 2020
Inspection period ends	5 August 2019	15 August 2020
Correct length	Yes	Yes
Common period included?	Yes	N/A
Summary of rights document on website?	Yes	Yes

I am satisfied the requirements of this control objective were met for 2018-19, and assertion 4 on the annual governance statement can therefore be signed off by the council. The Clerk is aware of the amended dates for 2019/20 due to the Covid-19 outbreak and has plans in place to meet the deadlines.

M. TRUSTEESHIP (INTERIM AUDIT)

Internal audit requirement

Trust funds (including charitable) – the council has met its responsibilities as a trustee.

The council has no trusts.

Should you have any queries please do not hesitate to contact me.

Kind regards

Yours sincerely

A Beams

Andy Beams



Agenda Item No:	10
Committee:	Council
Date:	18th June 2020
Title:	Annual Review of Corporate Risk Register 2020
By:	Karen Singleton, RFO
Purpose of Report:	To Review and Approve the Town Council's Corporate Risk Register Action Plans.

Recommendations

You are recommended to:

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

1 Corporate Risk Register

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

2. General & Financial Risk Assessment

- 2.1 The Council originally adopted its General & Financial Risk Assessment in March 2017, as a document that should be reviewed annually. Although last year it was reviewed in June, Officers felt it was good practice to bring it back in line with the annual review of the Corporate Risk Register (March), but due the Covid19 pandemic the meeting was cancelled.
- 2.2 Officers have reviewed the Assessment and made the recommended changes/updates as included at Appendix B.
- 2.3 Officers did not identify any new risks that needed adding to the risk assessment at this moment in time.

3. Annual Governance Statement

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

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

4. Reassessment of Risk following the Covid-19 Pandemic

- 4.1 The original Risk Assessment was reviewed in March prior to the Covid-19 pandemic. The pandemic has highlighted how tenuous the Council's finances are. Unlike many other town councils, Seaford relies heavily on income from sources other than the precept. This current crisis has shown that the Council needs substantial reserves to fall back on if these income streams cease (as they have during the pandemic) as committed expenditure is unlikely to stop at the same time.
- 4.2 The only action to mitigate the risk of loss of income in these circumstances is to build up reserves as a buffer. The Council has already stated that it is committed to doing this.
- 4.3 In 2019/20 and 2020/21 the Council has budgeted to return £53,300 and £25,000 to the General Reserve respectively. In 2019/20 this £53,300 did not materialise and the final outcome was actually a £23,084 decrease in the General Reserve to £184,070. Earmarked Reserves have reduced to £146,693 but only £73,000 of this is usable. Leaving the Council with total useable reserves of £257,070. Bearing in mind that three months loss of income

from the Golf Course, The View and concessions is approximately £250,000, these reserves are not sufficient.

4.4 Measures put in place to mitigate this loss (the total amount of which is as yet unknown) are as follows:

- Cease all projects until the crisis is over and the financial impact can be assessed.
- Furlough staff for which there is no work.
- Review all non-essential spending even if it is budgeted for.
- Precept received in full (instead of split payments in April & September) to aid cash flow.

4.4 Officers are keeping abreast of current news and it is hoped that the Government may provide assistance for town and parish councils as it is doing with principal authorities.

4.5 The discussion on increasing the reserves and the Council's priorities for spending will take place as part of the budget setting process.

5. **Financial Appraisal**

The report has no direct financial implications.

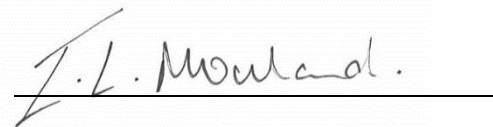
6. **Contact Officer**

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

RFO



Assistant Town Clerk





Seaford Town Council
Assessment for year 2020 To 2021

LCRS 7b - All Action Plans

Ref	Risk	Hazard	Control	Likelihood Impact	Score	Action to be taken	Action by person/position	Action by date	Action completed
<u>Commons and Common Pastures</u>									
8	Environmental	Dog fouling	Ensure appropriate signage in place. Provide bags/receptacles for dog waste. Liaise with LDC Arrange for appropriate agency to deal with stray dogs.	Medium Medium	4	Ongoing. Ensure sufficient dog waste bins/dual purpose bins are in place and contract for their frequent emptying reviewed.	Inspector		<input type="checkbox"/>
<u>Community Centres</u>									
143	Physical	Security of Hazardous Substances + D73	Define responsibility for use and control. Provide for any necessary training. Provide for appropriate clothing. Ensure that any necessary licences, certificates for use have been obtained. Ensure that security is sound. Ensure that any disposals are properly dealt with. Maintain proper records.	Medium Medium	4	Lockable unit to be installed in garage. Inspector to check all relevant premises, together with Projects and Facilities manager thereafter implement appropriate actions.	P & F Manager & Inspector	01/06/2020	<input type="checkbox"/>
<u>Computing</u>									
0	Physical	Loss/damage arising from unauthorised use.	Restrict access through use of controlled passwords. Programme periodic password change. Maintain physical security of computer and site.	Medium Medium	4	Reminders to staff	ATC	30/06/2020	<input type="checkbox"/>
<u>Public Buildings - Clubs</u>									



LCRS 7b - All Action Plans

Ref	Risk	Hazard	Control	Likelihood Impact	Score	Action to be taken	Action by person/position	Action by date	Action completed
263	Physical	Maintenance of buildings	Define responsibility for maintenance. Carry out regular inspections of all buildings. Ensure that where appropriate proper contractual arrangements are in place. Arrange staff training where required. Maintain detailed records of all work scheduled/completed	Medium Medium	4	Set up building compliance check list. Ensure tenants are clear on responsibilities and leases identify key responsibilities of all parties.	P & FM	01/06/2020	<input type="checkbox"/>
271	Physical	Hazardous substances	Define responsibility for use and control. Tenants responsibility	Medium Medium	4	Ongoing Ensure that Tenants are aware of this responsibility.	P & FM / Inspector		<input type="checkbox"/>
Public Conveniences									
294	Environmental	Vandalism	Maintain efficient and effective security. Maintain liaison with local enforcement agencies. Take action as appropriate against offenders.	Medium Medium	4	Undertake risk assesment of facilities and look to minimise risk. Additional CCTV to be installed at the Salts.	Projects and Facilities	31/12/2020	<input type="checkbox"/>
282	Physical	Lack of Maintenance	Define responsibility for maintenance. Ensure contractual arrangements in place for renewal/repair Carry out regular inspections of all premises. Maintain detailed records of all work scheduled/completed	Medium Medium	4	Compliance list & maintenance shedule to be drawn up for all STC buildings	P &FM / Inspector	31/12/2020	<input type="checkbox"/>



LCRS 7b - All Action Plans

Action completed

Ref	Risk	Hazard	Control	Likelihood Impact	Score	Action to be taken	Action by person/position	Action by date
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No of issues listed: 7

Submitted to council: _____

Minute reference: _____

Date: _____

Signed by chairperson - Cllr Nazish Adil _____

Signed by responsible Finance officer - Karen Singleton _____

How to complete (individual risk section):

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



General and Financial Risk Assessment

Area	Risk	Level	Controls (bold indicates where work is needed)	Frequency months
Assets	Protection of physical assets detailed in the Councils Asset Register.	H M	<p>All assets over a value of £1000 are insured through Zurich Municipal. As new assets are purchased over £1000 in value they are added to the policy.</p> <p>All leases and land registration details that are in the Council possession are with The Town Clerk, some original documentation is held by the Councils Solicitors. There are however a number of historical issues outstanding with regards to land ownership.</p> <p>1 Some documentation is missing. 2 Some parcels of land in the Councils ownership have not been registered with Land Registry 5 Secure details of all land documents held by Solicitors Target to resolve all outstanding land issues by December 2020.</p>	12 12
Assets	Security of buildings, equipment etc.	M	Where possible buildings have alarm systems and CCTV installed. All offices routinely locked overnight. All assets at the View and Seaford Head Golf Course are securely stored. Planned programme of testing all electrical and safety equipment in place.	Daily
Assets	Maintenance of buildings etc.	M M	<p>Planned maintenance schedule is worked to, with a view to developing a five-year maintenance plan in due course.</p> <p>Planned programme of testing electrical and safety equipment in place. Reactive repair allocations included in revenue budget, pool of suitable contractors to carry out works in place.</p>	1 1

Area	Risk	Level	Controls (bold indicates where work is needed)	Frequency months
Finance	Banking.	M	All Council bank accounts are in place with the Cooperative Bank and CCLA's Public Sector Deposit Fund. These are reconciled every month in accordance with the Financial Regulations.	1
Finance	Risk of consequential loss of income.	L	Insurance cover in place for insurable risks	12
		M	Bank account reserves to be increased to 50% of the precept.	12
		M	Financial performance of all activity reviewed monthly to enable any issues to be speedily addressed	
		M	Financial and performance targets for The View and Golf are included within the Strategic Plan.	1
		M	Committees consider in detail draft budgets. Councillor Working Party reviews all potential financial issues to ensure all relevant information is present at the Full Council where the annual budget and precept are determined.	12
		L	Council where the annual budget and precept are determined.	1
		M	Precept paid 6 monthly.	
			Finance Manager checks bank statements to ensure all payments are received.	6
		L		1
		L		1
Finance	Loss of cash through theft or dishonesty.	M	Petty cash at Council Offices and The View is managed in accordance with adopted procedures which requires receipts for all purchases. Reconciled every month.	1
		H	All cash from tills at The View is reconciled with till reading every evening and banked promptly following all internal control procedures.	Daily
		M	CCTV covers till areas, upgrades planned for 2020/21.	12
		L	Mayor's Charity pots – procedures in place for secure collection and banking, in accordance with national guidelines	As req'd

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

Area	Risk	Level	Controls (bold indicates where work is needed)	Frequency months
Finance	Sound budgeting to underlie annual precept.	M	Budget Managers develop committee budgets based on previous performance and plans for the future. Presented to the relevant committee for consideration and recommendation to Council. The three committee budgets are then collated by officers. A briefing meeting is held with all Councillors to assess the Committee proposals and ensure that all potential contingencies are addressed in the final report. Draft figures go to the Full Council meeting in January to set the precept, avoiding any potential last minute proposals that cannot be financially assessed ensuring financial diligence is retained.	12
		L	Expenditure against budget reported to relevant committee every quarter.	3
Finance	Complying with borrowing restrictions.	L L	All current loans are paid automatically via Direct debit every six months. Any new loans require Full Council approval after presenting a full business case.	6 As req'd
Liability	Risk to third party, property or individuals.	M	Insurance in place Zurich Municipal.	12
		M	Full health and safety programme of inspections of all property and land is place. Qualified Health and Safety Officer undertakes inspections.	Weekly
		M	Risk assessments of all individual events such as Christmas Magic, Armed Forces Day are routinely undertaken by a qualified officer.	As req'd
Liability	Legal liability as consequence of asset ownership.	H	Insurance in place with Zurich Municipal.	12
		M	Full health and safety programme of inspections of all property and land is place. Qualified Health and Safety Officer undertakes inspections.	Weekly
		M	Annual checks by ROSPA of all play equipment takes place and report is acted on.	12
		M	Play areas also inspected weekly by LDC & STC H&S Inspector.	Weekly

Area	Risk	Level	Controls (bold indicates where work is needed)	Frequency months
Employer Liability	Comply with Employment Law.	H	Membership of various national and regional bodies including NALC, SALC, , CIPD to ensure Managers are kept up to date with all relevant employment requirements and legislation as well as best practice.	As req'd
			Ensure employees terms & conditions comply with employment law.	As req'd
		M	Annual Appraisals take place with all employees.	12
		L	Central records retained of all employee sickness absence and holidays.	As req'd
		M	A new HR system consolidating all records has been purchased and will be fully updated by December 2020.	12
		M	Hard copies of all employee's records are stored in a locked filing cabinet all digital records can only be accessed by managers to ensure compliance with the Data Protection legislation.	As req'd
		L	Routine reviews of Employment terms and conditions acted on or where necessary reported to Personnel Committee for action.	12
Employer Liability	Comply with Inland Revenue requirements.	M	Regular review of current legislative requirements undertaken by Managers. Internal auditor undertakes regular review.	As req'd
Employer Liability	Safety of staff and visitors.	M	Risk assessments carried out for all premises and activities undertaken by employees.	As req'd
		M	Internal training undertaken on the job and on a regular basis formally when need arises.	As req'd

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

Area	Risk	Level	Controls (bold indicates where work is needed)	Frequency months
Councillors	Registers of Interests and gifts and hospitality in place.	H	Register of Disclosable Pecuniary Interest, retained in Council Offices by the Town Clerk and sent to the Monitoring Officer at LDC who is responsible for the management.	12
		M	Declaration of interest is on the agenda at every meeting.	1
		M	Update declarations of interest by councillors is Councillors responsibility when circumstances change.	1
		M	Emailed out annually to all Councillors to ensure up to date.	12
		H	Register of Gifts & Hospitality retained in Council Offices by the Town Clerk for use by Councillors and Council employees. Published annually on website. Gifts & Hospitality Policy adopted by Council in 2018.	12

Adopted: June 2020
Review: March 2021



Seaford Town Council

Report 09/20

Agenda Item No:	11
Committee:	Council
Date:	18th June 2020
Title:	Annual Review of Internal Controls
By:	Karen Singleton, RFO
Purpose of Report:	To Review and Approve the Council's Internal Controls

Recommendations

You are recommended to:

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

1. Information

- 1.1** Local councils are responsible for putting in place proper arrangements for the governance of their affairs and the stewardship of their resources. Part of good governance is the annual review of the Council's Internal Controls, including measures designed to prevent and detect fraud and corruption.
- 1.2** Part of this process is performed by the Internal Auditor who performs tests to check the effectiveness of the Internal Controls.
- 1.3** The Council's Internal Controls have been reviewed by Officers and are attached as Appendix A for Members to review, comment upon and approve.
- 1.4** Councils are expected to make a number of representations and assertions in eight statements of assurance, which together comprise the Annual Governance Statement, about the accountability of the Council. The statements in the table attached in Report 09-20 Appendix B appertain to this report. The review of Internal Controls gives the Council the assurance required to approve the Annual Governance Statement at its meeting in June.

2. Financial Appraisal

This report has no direct financial implications.

4. Contact Officer

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

RFO

Assistant Town Clerk

SEAFORD TOWN COUNCIL

INTERNAL CONTROLS

INTERNAL CONTROL	RESPONSIBILITY
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Minutes

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

Assets & Investments

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

Income

<u>1. Cash</u>	
CASH BANKED FREQUENTLY AT LEAST ONCE PER WEEK	FM/FA
<u>2. Credit Income</u>	
CHECK BOOKINGS MATCH INVOICING	FM/FA
<u>3. Credit Control</u>	
CHECK DEBTOR BALANCES MONTHLY- FM	FM/FA
<u>4. Bad Debts</u>	
REVIEW REASONS FOR NON PAYMENTS	RFO/FM

CHECK ALL REASONABLE STEPS TAKEN TO COLLECT DEBTS	RFO/FM
F&GP AUTHORITY OBTAINED FOR BAD DEBTS WRITTEN OFF	TC/RFO/FM

Cash & Bank

<u>1. Receipt of Money- Admin Office</u>	
BANKED PROMPTLY - KEPT IN LOCKED TIN UP TO £250	FM/FA
MOST INCOME IS RECEIVED BY BANK TRANSFER	FM/FA
<u>2. Receipt of Money- The Golf Club</u>	
LOCKED TILL	All Pro Shop Staff
CASH REMOVED FROM TILL TO SAFE OVER NIGHT	All Pro Shop Staff
FIRE PROOF SAFE	TC/GP
ALL CASH KEPT IN LOCKED SAFE OR TILL	GP
ALL CASH RECONCILED TO ACCOUNTS	GP
COLLECTION OF CASH AND BANK WEEKLY	FA
<u>3. Receipt of Money- The View</u>	
LOCKED TILL	All View Staff
CASH REMOVED FROM TILL TO SAFE OVER NIGHT	Staff on Duty
SAFE	TC/GM
ALL CASH KEPT IN LOCKED SAFE OR TILL	GM
ALL CASH RECONCILED TO ACCOUNTS	GM
CASH BANKED WEEKLY	GM/AM
<u>4. Bank Reconciliation</u>	
PERFORMED AT LEAST ON A MONTHLY BASIS AND ALL BANK ACCOUNTS AGREED	FM/FA

CHECK & ENSURE NO PAYMENTS OR RECEIPTS ARE BEING C/F FOR A NO. OF MONTHS	FM/RFO
CHAIR OF F&GP TO CHECK & SIGN MONTHLY WITH CORRESPONDING BANK STATEMENTS- REPORTED TO COMITTEE	FM/ CHAIR F&GP
REVIEW CHEQUES OUTSTANDING FOR OVER 6 MONTHS AND ENSURE WRITTEN OFF	RFO/FM

Payments

<u>1. Payments</u>	
PURCHASE ORDERS RAISED FOR MOST PURCHASES	STAFF/ RFO/FM
PURCHASE ORDER BOOKS KEPT SECURELY AND SIGNED OUT TO SPECIFIC STAFF MEMBERS	RFO/FM/STAFF
PURCHASE ORDERS AUTHORISED BY APPROVED BUDGET HOLDER	COUNCIL / STANDING ORDERS
INVOICE APPROVED BY BUDGET HOLDER BEFORE PAYMENT	STAFF
RFO AUTHORIZES ALL INVOICE PAYMENTS (FM IN ABSENCE)	RFO/FM
ORDER & AUTHORISE FOR PAYMENT SLIP ON INVOICE AND SIGNED BY SEPARATE OFFICERS	BUDGET HOLDER/FM/RFO
ORDERS & DELIVERY NOTES CHECKED AGAINST INVOICE BEFORE PAYMENT	FM/FA
CONTROL COPY OF ORDER KEPT IN SEPARATE FILE	FA
TWO AUTHORISED COUNCILLOR SIGNATORIES REQUIRED FOR EACH PAYMENT	STANDING ORDERS
PAYMENT SCHEDULE PRESENTED WITH CHEQUES TO RFO & AUTHORISED COUNCILLOR SIGNATORIES	FM/FA
PAYMENT SCHEDULE SIGNED BY RFO & AUTHORISED SIGNATORIES	FM/FA
SECURITY OF CHEQUES & PETTY CASH - STORED IN LOCKED ROOM WHEN KEY STAFF ARE OUT OF OFFICE	FM
MAJORITY OF PAYMENTS BY BACS. 1 PERSON INPUTS & ANOTHER AUTHORIZES. NO ONE PERSON CAN MAKE A PAYMENT - NEED TWO PEOPLE USING THEIR OWN PERSONAL FOB	FM/FA/RFO
<u>2. Petty Cash</u>	
EXAMINE PETTY CASH EXPENSES AND CHECK BALANCES	FM/GM

CHECK VAT IS APPROPRIATELY CLAIMED ON PETTY CASH RECEIPTS	FM
REGULAR FREQUENCY OF RECONCILIATION	FM
CHECK APPROVAL OF RECEIPTS & REIMBURSEMENTS	FM
<u>3. Debit Card payments</u>	
FOUR DEBIT CARDS ISSUED TO TC, GM, PFM & FM	TC/FM
STAFF MEMBER RESPONSIBLE FOR OWN CARD	STAFF
CARD HOLDER UPDATES SPREADSHEET & CODES, COUNCILLORS GIVEN SHEET & RECEIPTS EACH MONTH TO SIGN	STAFF/FM

Payroll

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

Supplier Invoices

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

Insurance

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

General

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

REGULAR CONTRACTS REVIEWED ANNUALLY	RFO/FM
CODE OF CONDUCT ADOPTED FOR MEMBERS	TC

TC=Town Clerk; RFO= Responsible Financial Officer; FM= Finance Manager;
 FA=Finance Assistant; GM=General Manager; AM=Assistant Manager; ESO=
 Executive Support Officer; PFM=Projects & Facilities Mgr

REPORT 09-20 APPENDIX B

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



Agenda Item No:	12
Committee:	Council
Date:	18th June 2020
Title:	Annual Governance Statement 2019/2020
By:	Lucy Clark, Finance Manager
Purpose of Report:	To give a brief explanation of the Annual Governance and Accountability Return, to consider the findings of the review of the effectiveness of the system of internal control and to approve the Annual Governance Statement 2019/2020.

Recommendations

You are recommended:

- 1. To consider the findings of the effectiveness of the system of internal control as at Appendix A of this report.**
 - 2. To approve the Annual Governance Statement for the Year Ended 31st March 2020, as at Appendix B of this report, and authorise the Chair and Assistant Town Clerk to sign on behalf of the Council, as required.**
-

1. Background

The Annual Governance and Accountability Return (AGAR)

- 1.1** The AGAR must be completed and returned to the appointed External Auditor in line with the Accounts and Audit Regulations 2015 and in conjunction with the two new Statutory Instruments (SI) issued in April 2020 in response to the Coronavirus.
- 1.2** The AGAR is made up of three parts;
 - The Annual Internal Audit Report – to be completed by the appointed internal auditor (Mark Mulberry & Co Ltd).
 - Sections 1 and 2 – to be completed and approved by Seaford Town Council.
 - Section 3 – to be completed by the appointed external auditor (PFK Littlejohn).
- 1.3** The Annual Internal Audit Report (page 3 of the AGAR) is completed and signed by the Internal Auditor during their final visit.
- 1.4** Seaford Town Council must approve Section 1 (Annual Governance Statement) before approving Section 2 (Accounting Statements) by approving them as separate items on an agenda. These would normally need to be approved and published before

1st July each year. However due to Covid-19, this has been extended to 1st September for 2020.

- 1.5** Whilst it is acceptable to approve Sections 1 and 2 of the AGAR at a virtual meeting during Covid-19, there has not been any changes in the requirement for wet signatures on the AGAR. It is the view of the External Auditor that wet signatures still need to be added to the AGAR in the same order as previous years and that the AGAR will need to be passed between the relevant individuals for signature.
- 1.6** Seaford Town Council would normally have to submit the completed AGAR to the External Auditor no later than 30th June each year. However, due to Covid-19 this has been extended to 31st July for 2020.

Publication Requirements

- 1.7** Under the Accounts and Audit Regulations 2015, Seaford Town Council must publish the following on its website by 1st July each year, however due to Covid-19 this has changed to 31st August 2020 at the latest or earlier, wherever possible:
- The ‘Notice of Period for the Exercise of Public Rights’ and declaration that the accounting statements are not yet audited.
 - Section 1 – Annual Governance Statement approved and signed (page 4 of the AGAR).
 - Section 2 – Accounting Statements approved and signed (page 5 of the AGAR).

The Responsible Financial Officer, on behalf of Seaford Town Council, must set the period of exercise of public rights. This period must be set for 30 consecutive working days where the approved accounts and accounting records can be inspected by members of the public during set times of the day. Whilst the period must usually include the first 10 working days of July, this requirement has now been removed and the period must now commence on or before the first working day of September 2020.

- 1.8** Following the return of conclusion of audit by the External Auditor, Seaford Town Council must then publish the following on its website by 30th September each year, however due to Covid-19 this has changed to 30th November for 2020:
- Notice of conclusion of audit
 - Section 3 – External Auditor Report and Certificate
 - Sections 1 and 2 of the AGAR
- 1.9** As reported in 1.4 of this report, the Annual Governance Statement (Section 1) must be approved prior to the Accounting Statements (Section 2) and must be in the correct order of business on the agenda and this must then be evidenced by the meeting minute references.
- 1.10** Therefore, this report seeks approval only to the requirements in Section 1 of the AGAR.

2. Information

- 2.1** The Council must carry out a review of the effectiveness of the system of internal control prior to approving the Annual Governance Statement (Section 1). The Council must consider:
- (a) The findings of the review and;
 - (b) Approve the Annual Governance Statement by resolution in advance of approving the Accounting Statements (Section 2).
- 2.2** Attached in Appendix A shows the findings of the review for Council's consideration. This should be read in conjunction with page 9 of the Internal Auditor's report as reported at agenda item 8.
- 2.3** Attached in Appendix B is a copy of the Annual Governance Statement (Section 1) for approval. In line with 1.6 of this report, the original copy will need to be physically signed by the Chair, Cllr Rodney Reed, and Proper Officer, Assistant Town Clerk Isabelle Mouland. Following approval at this meeting, arrangements will be made to enable both parties to sign before it can be returned to the External Auditor.

3. Financial Appraisal

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

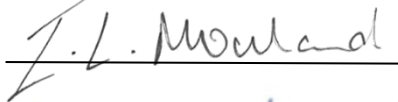
4. Contact Officer

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

Finance Manager



Assistant Town Clerk



RFO



Review of Effectiveness of the System of Internal Controls

System of Internal Control	Effectiveness
Seaford Town Council has put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	The accounting statements have been prepared in the way prescribed by law and best practice as contained in the Governance and Accountability for Local Councils a Practitioner's Guide and in accordance with the Accounts and Audit Regulations.
Seaford Town Council has maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	The Internal Auditor has checked the Council's internal control systems including Financial Regulations and Standing Orders and confirmed that these were entirely fit for purpose.
Seaford Town Council took all reasonable steps to ensure that there are no matters of actual or potential non-compliance with laws, regulations and proper practices that could have significant financial effect on the ability of this smaller authority to conduct its business or on its finances.	Financial transactions have been reviewed by the Finance & General Purposes Committee and the Internal Auditor. There were no matters of actual or potential non-compliance with laws, regulations and proper practices that could have had a significant financial effect on the ability of this Council.
Seaford Town Council 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 2018/19 Seaford Town Council gave all persons interested opportunity to inspect and ask questions about its accounts. The "Notice of Appointment of date for the Exercise of Electors' Rights" was published on 24 th June 2019. This notice will be published on 1 st July 2020 informing relating to the 2019/20 accounts.
Seaford Town Council carried out an assessment of potential risks, including the introduction of internal controls and/or external insurance cover where required.	Risk Management and Insurance was reviewed by the Internal Auditor who was satisfied that the Council reviews its risk arrangements and documents in a clear and logical manner that allows for mitigation in terms of insurance or action, and that the Council considers the risks the Council faces in terms of achieving its objectives.

<p>Seaford Town Council maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.</p>	<p>Mark Mulberry is appointed as the Internal Auditor. The Internal Auditor's reports are reviewed by the Finance and General Purposes Committee throughout the year and an Action Plan agreed in response to the report. An Audit plan is agreed annually.</p>
<p>Seaford Town Council took appropriate action on all matters raised in reports from internal and external audit.</p>	<p>The Finance and General Purposes Committee respond to comments and suggestions made by Auditors throughout the year by formulating Action Plans</p>
<p>Seaford Town Council considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact and where appropriate have included them in the accounting statements.</p>	<p>Officers are not aware of any transactions or activities which require disclosure that have not been disclosed at the 2019/20 year end.</p>
<p>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</p>	<p>This is not applicable as Seaford Town Council is not a sole managing trustee of a local trust or trusts.</p>

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.	✓		<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
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.	✓		<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
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.	✓		<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
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.	✓		<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		<i>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.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		<i>responded to matters brought to its attention by internal and external audit.</i>
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.	✓		<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
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	N/A
			✓
			<i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>

*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:

MINUTE REFERENCE

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

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

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

Authority web address

www.seafordtowncouncil.gov.uk AUTHORITY WEBSITE ADDRESS



Seaford Town Council

Report 15/20

Agenda Item No:	13
Committee:	Council
Date:	18th June 2020
Title:	Annual Governance and Accountability Return - Accounting Statements (Section 2) and Final Accounts 2019/2020
By:	Lucy Clark, Finance Manager
Purpose of Report:	To present Final Accounts and Annual Governance and Accountability Return (Section 2) for the year ended 31 March 2020 for approval and adoption.

Recommendations

You are recommended:

- 1. To consider Section 2 - Accounting Statements 2019/2020.**
 - 2. To approve Section 2 - Accounting Statements 2019/2020 by resolution.**
 - 3. To Authorise the Mayor, as Chairman of the Council, to sign Section 2 of the 2019/20 Annual Governance and Accountability Return on behalf of the Council.**
-

1. Information

- 1.1** As previously reported, Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR) must be approved by resolution in the correct order and separately on the agenda.
- 1.2** Following Section 1 of the AGAR having been reported in item 10 of this agenda, attached in Appendix A is a copy of Section 2 of the AGAR signed by the Responsible Finance Officer (RFO). The revised regulations state it is a requirement that the RFO must sign and date this section prior to being presented to the Council.
- 1.3** The Statement of Accounts are “subject to audit” as they have not yet been audited by Littlejohn LLP, who are the Council’s appointed external auditors.

Attached in Appendix B is the supporting documentation explaining how the figures in boxes 1 to 10 have been calculated and entered and should be viewed in conjunction with each other.

Clarification of each box and any significant variances of 15% or more compared with the 2018-19 figures can be explained as follows:

- a) **Box 1 Balances brought forward:** The figure of £657,099 at 31/03/20 must be equal to the value of Box 7 from the previous year which showed the balance to carry forward. This figure is therefore correct.
- b) **Box 2 Annual Precept:** The total figure received from Lewes District Council for 2019/2020 was £794,302. This figure is made up of the precept being £767,459, the Council Tax Support Grant being £16,414 and the Special Subsidy Grant being £10,429. The annual return requires these figures to be shown separately so therefore the amount in Box 2 is for the precept part only. The Council Tax Support Grant along with the Special Subsidy Grant amounts are included within the figure of box 3.
- c) **Box 3 Total Other Receipts:** The amount of £1,359,013 at 31/03/20 relates to all income or receipts as recorded in the cashbook with the exception of the precept which is included within box 2 as explained above. This figure has reduced by £380,481 (21.87%) compared to the 2018/2019 figure of £1,739,494.

This is largely explained as having significant one off receipts in 2018/2019 including: s106 & NPS Lions grants for the Salts skate park totalling £199,881; Big Screen filming income of £51,485; Beach huts sales of £135,583; Final Shoal Income of £19,745; Church Street Rates Refund of £9,331 and a VAT refund of £125,131.

To offset this, there were also additions in 2019/2020 being a grant from Sports England for £40,000; New seasonal beach hut income of £13,830; Special Subsidy Grant of £10,429; Increased income from The View restaurant and functions of £18,928; Increased income from the Golf Course of £75,127.

All receipts are listed within '3' in pages 1, 2 and 3 of Appendix B for reference.

- d) **Box 4 Staff Costs:** These costs relate to salaries and wages, PAYE, NI and pension contributions. They do not include payments to other consultants which are included in box 6. There is an overall increase of 8.07% compared to the previous year's figures.
- e) **Box 5 Loan interest/capital repayments:** These costs relate to the repayment plans to the Public Works Loan Board (PWLB) for both The View and Hurdis House. There will be no change to this annual figure until the Hurdis House loan ends in 2025 or if the Council takes on a new loan.
- f) **Box 6 All Other Payments:** The amount of £1,558,062 at 31/03/20 relates to all expenditure or payments as recorded in the cashbook excluding staff costs and loan repayments which are shown in boxes 4 and 5 as above. This is an increase of £424,960 (37.50%) on the previous year's figure of £1,133,102. Along with general increases, larger expenditure can be explained as; election costs of £34,820; West View beach hut costs of £33,752; new borehole and pump costs of £46,847; new golf machinery costs of £23,383; new skate park costs of £242,390 and various project work of £31,122.

All payments are listed within '6' in pages 4, 5, 6, 7, & 8 of Appendix B for reference.

- g) Box 7 Balances Carried Forward: This is the total balance of reserves (General and Earmarked) at the end of the year taking into account all creditors being paid and all debtors received.
- h) Box 8 Total cash and short-term investments: This is the sum of the Co-operative Current Account, the CCLG Investment Account and cash holdings. This amount does not take into account any debtors that are still owed or creditors that are due to be paid.
- i) Box 9 Total fixed assets plus other long-term investments as assets: This figure is obtained from the Asset Register and should be based on the original purchase cost or a proxy cost if this is not known. The assets should not be revalued or depreciated during the year. If this figure changes, this should only be in respect of additions or disposals which can be identified within the cashbook during the year.
- j) Box 10 Total borrowings: This figure is the outstanding capital balance and relates to all loans from the PWLB.

1.4 Page 3 of the Return has been completed by the Internal Auditor as attached in Appendix C. Their final audit report for 2019/2020 previously reported in item 8 of this agenda, confirms that the figures within the Accounting Statement have been correctly cast and cross cast and that the comparatives have been correctly copied over from the previous year's AGAR.

1.5 The notice of appointment of date for the exercise of elector's rights will be published on 1st July 2020 reporting that the Annual Return and supporting documentation will be available for public inspection between 6th July and 14th August 2020.

2. Financial Appraisal

- 2.1 Attached in Appendix D is the Detailed Income & Expenditure report for the year 2019/2020 showing actual spends against the original budget set by the Council in January 2019.
- 2.2 Shown in the grand totals on the final page of the appendix, the Current Actual Budget Net Income over Expenditure figure shows an expenditure of £101,129. With the use of £154,429 from Ear Marked Reserves (EMR's) and Subsidy Grant it was projected to transfer a surplus of £53,300 to the General Reserves.
- 2.3 As previously reported to the Golf & The View Committee at its budget meeting in December 2019, the Golf & The View budget needed to be revised following errors in the original budget which had incorrectly increased the net income over expenditure figure by £31,928.
- 2.4 Taking this into account the revised current actual budget net income over expenditure figure increases to £133,057. Still with the use of £154,429 from EMR's and the Subsidy Grant, the projected surplus figure projected to transfer to the General Reserves reduced to £21,372.
- 2.5 The final figure after the use of EMR's shows a movement from the General Reserve of £24,987 and with the use of a further £1,901 from EMR's that are not

shown at the bottom of the income and expenditure report (but are still in the accounts), the final movement from the General Reserve is £23,084.

- 2.6 This is an actual overspend of £46,359 compared to the revised budget with significant variances being explained as:

Additional Expenditure

Salaries & Wages	£24,422.00
Professional Fees for ongoing Staffing Matters	£13,144.00
Hurdis House Litigation	£10,000.00
By-Election Costs (February 2020)	£8,200.00
Final back dated Church Street Rent & Service Charge	£13,722.00
	£69,488.00

Less Additional Income

Filming Seaford Head	£12,230.00
Church Street Back Dated Rent & Service Charge	£6,398.00
Memorials	£8,504.00
	£27,132.00

Net Total	<u>£42,356.00</u>
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- 2.7 The Total of all Income in the year (including Precept) was £2,126,472. Total Expenditure in the year was £2,452,809, with a net expenditure of £326,337.
- 2.8 For the reasons explained above as at 31st March the General Reserve stood at £184,070, down by £23,084 on the previous year's balance of £207,154. Earmarked Reserves were £146,693, down £303,252 from the previous year's balance of £449,945. Total Reserves were £330,762 compared to £657,099. The reduction in EMR was expected mainly due to the Funding for the Salts skate park (£199,743) which was in the EMR at 31 March 2019.
- 2.9 The General reserve is not sufficient to give the Council a buffer against loss of income as has been highlighted during the current situation with Covid 19. It is therefore strongly recommended that during the budget setting processes this is addressed and plans put in place to increase the General reserve to at least 50% of the Precept.

3. Final Earmarked Reserves

- 3.1 Earmarked Reserves have been used to cover various expenditure during the year. This has been taken into account on reaching the overall year end movement from the General Reserve of £23,084.
- 3.2 A full list of EMRs and their movements can be found in Appendix E for reference.

4. Contact Officer

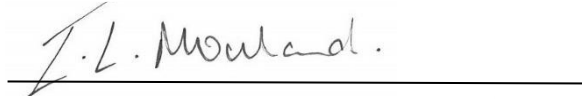
The Contact Officer for this report is Lucy Clark, Finance Manager.

Finance Manager



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

Assistant Town Clerk



A handwritten signature in black ink, appearing to read 'Z.L. Moulton', is written over a horizontal line.

RFO



A handwritten signature in blue ink, appearing to read 'A. Singh', is written over a horizontal line.

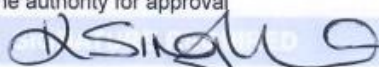
Section 2 – Accounting Statements 2019/20 for

EM Seaford Town Council ITY

	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:

DD/MM/YY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

Seaford Town Council 2019/2020 2019/20						Page 1
Working details for ANNUAL RETURN - Year ended 31 March 2020						
	<u>Last Year £</u>	<u>This Year £</u>	<u>Code and Centre</u>		<u>Code Description</u>	
1	133,675	207,154	310	0	General Fund	
1	0	4,892	320	0	EMR - Elections	
1	4,965	4,965	323	0	EMR - Crypt Professional Fees	
1	0	199,734	327	0	EMR - S106 Salts Skate Park	
1	0	845	329	0	EMR - The Salts Landscaping	
1	539	539	334	0	EMR - Seaford H Nature Reserve	
1	8,759	8,759	340	0	EMR - Equipment	
1	10,288	12,166	342	0	EMR - Tree Planting	
1	120	120	345	0	EMR - Memorial Bench Maint	
1	2,504	2,504	353	0	EMR - External Officer Support	
1	1,206	1,206	355	0	EMR - The Seaford App.	
1	0	4,080	358	0	EMR - Community Projects	
1	11,005	11,048	361	0	EMR - CIL Receipts	
1	4,600	0	362	0	EMR - Seafront Projects (SCP)	
1	0	51,353	363	0	EMR - Capital Receipts	
1	0	39,070	364	0	EMR - Spike Bar	
1	0	47,755	365	0	EMR - Borehole/Pump House	
1	0	60,912	366	0	EMR - Seafront Development PI	
1	Balances brought forward	177,660	657,099	Total balances & reserves at the beginning of the year as recorded in the Financial Records		
2	709,949	767,459	1176	801	Precept	
2	Annual Precept	709,949	767,459	Total amount of Precept income received in the year		
3	147,049	180,898	1000	101	Golf Course Season Ticket	
3	77,269	81,216	1001	101	Golf Course Green Fees M-F	
3	51,834	71,365	1002	101	Golf Course Green Fees w/eb/h	
3	54,103	72,394	1003	101	Golf Course Specials	
3	1,501	1,010	1004	101	Golf Course Locker	
3	7,500	7,500	1007	101	Golf Course Air Traffic	
3	1,700	0	1011	101	Income Filming	
3	267	0	1011	105	Income Filming	
3	67,310	24,230	1011	116	Income Filming	
3	7,388	950	1011	117	Income Filming	
3	12	0	1013	201	Income Bank Charges	
3	190,541	9,593	1014	225	CIL & S106 Receipts	
3	135,583	0	1016	225	Beach Hut Sales	
3	0	1,000	1018	102	Income Returned Deposit	
3	6	0	1049	201	Income Postage Recharge	
3	85	85	1050	101	Income Rent	
3	1,250	1,000	1050	103	Income Rent	
3	1,678	2,407	1050	105	Income Rent	
3	1,713	1,653	1050	106	Income Rent	
3	6,822	7,093	1050	107	Income Rent	
3	110	90	1050	108	Income Rent	
3	10,000	10,469	1050	116	Income Rent	
3	1,275	1,275	1050	119	Income Rent	

Continued over page

Working details for ANNUAL RETURN - Year ended 31 March 2020

	<u>Last Year £</u>	<u>This Year £</u>	<u>Code</u>	<u>and Centre</u>	<u>Code Description</u>
3	922	986	1050	125	Income Rent
3	13,916	12,440	1050	205	Income Rent
3	22,313	22,232	1050	206	Income Rent
3	1,404	1,397	1051	105	Income Insurance Recharge
3	503	515	1051	106	Income Insurance Recharge
3	332	322	1051	113	Income Insurance Recharge
3	180	185	1051	119	Income Insurance Recharge
3	373	385	1051	206	Income Insurance Recharge
3	0	1,000	1052	225	Income Projects
3	845	0	1053	105	Income Grants
3	0	300	1053	108	Income Grants
3	3,250	3,250	1053	116	Income Grants
3	1,800	500	1053	135	Income Grants
3	22,480	47,655	1053	225	Income Grants
3	1,125	396	1054	101	Income Other
3	0	537	1054	116	Income Other
3	542	174	1054	118	Income Other
3	35	417	1054	121	Income Other
3	100	190	1054	201	Income Other
3	1,000	0	1054	225	Income Other
3	1,500	0	1055	101	Income Memorial Bench
3	1,305	0	1055	105	Income Memorial Bench
3	1,285	1,285	1055	106	Income Memorial Bench
3	1,475	1,300	1055	108	Income Memorial Bench
3	4,285	5,227	1055	116	Income Memorial Bench
3	0	192	1055	117	Income Memorial Bench
3	2,830	4,231	1057	117	Income Electricity Recharge
3	1,432	4,446	1058	105	Income Water Recharge
3	1,547	3,323	1058	106	Income Water Recharge
3	29	0	1058	113	Income Water Recharge
3	161	48	1058	117	Income Water Recharge
3	81	25	1059	201	Income Photocopying
3	20,521	22,479	1060	118	Beach Huts Site Licence
3	10,963	11,221	1061	118	Beach Hut Annual Rent
3	749	577	1062	201	Income Telephone Recharge
3	17,745	18,277	1066	105	Income Concession
3	885	1,561	1066	116	Income Concession
3	53,510	49,707	1066	117	Income Concession
3	0	4,866	1066	118	Income Concession
3	0	15	1066	201	Income Stationery Re-Charge
3	2,055	1,512	1070	135	Armed Forces Day Income
3	3,236	1,086	1072	108	Income Tree Wardens
3	3,192	3,002	1073	105	Sports Pitch Hire & Green Fees
3	9,275	9,910	1073	106	Sports Pitch Hire & Green Fees
3	7,173	3,765	1075	135	Income Christmas Event
3	1,600	3,200	1078	117	Income Entertainment Area

Continued over page

Working details for ANNUAL RETURN - Year ended 31 March 2020

	<u>Last Year £</u>	<u>This Year £</u>	<u>Code</u>	<u>and Centre</u>	<u>Code Description</u>
3	0	1,285	1079	116	Income Memorial Picnic Bench
3	100	150	1081	210	Young Mayor Income
3	4,841	0	1081	225	Young Mayor Income
3	19,745	140	1082	117	Income The Shoal
3	166	519	1084	117	Income Promenade
3	165	65	1085	135	Events Income
3	320	370	1092	108	Income Grnds Maint Non Contrat
3	150	1,280	1092	116	Income Grnds Maint Non Contrat
3	0	75	1092	225	Income Grnds Maint Non Contrat
3	3,739	0	1093	113	Income Rate Refund
3	5,592	0	1093	118	Income Rate Refund
3	25	13,855	1094	118	Income Seasonal Beach Huts
3	43	0	1100	108	Income Advertising
3	17	15	1100	117	Income Advertising
3	20,891	16,414	1177	801	Council Tax Support Grant
3	0	10,429	1178	801	Special Subsidy Grant
3	1,134	4,616	1190	201	Interest Received
3	792	804	1200	116	Income Nature Reserve
3	0	150	1201	106	Insurance Refund
3	671	0	1201	201	Insurance Refund
3	50,000	50,000	1305	103	Income Hire Pro-Shop & Chg Rms
3	2,977	4,730	1306	103	Income Golf Club Room Hires
3	201,135	154,901	1307	103	Income Bar Sales
3	192,121	246,155	1308	103	Income Food Sales
3	29,323	32,588	1310	103	Income - Society Food
3	18,735	17,211	1311	101	Buggy Hire
3	73,124	77,282	1312	103	Function Food Sales
3	5,565	7,519	1313	103	Function Bar Sales
3	16	16	1315	103	Income Linen Charge
3	30	83	1316	103	Events Income - The View
3	125,131	0	1317	101	Income VAT Refund
3	Total other receipts	1,739,494	1,359,013	Total income or receipts as recorded in the cashbook minus the Precept	
4	86,785	91,847	4000	101	Salaries & Wages
4	225,012	245,564	4000	103	Salaries & Wages
4	280,455	308,353	4000	201	Salaries & Wages
4	7,423	7,950	4001	101	Employers NI
4	14,940	16,070	4001	103	Employers NI
4	25,681	27,154	4001	201	Employers NI
4	9,841	10,991	4002	101	Employers Superannuation
4	13,885	15,747	4002	103	Employers Superannuation
4	52,901	51,092	4002	201	Employers Superannuation
4	Staff costs	716,923	774,768	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and expenses	
5	104,977	104,977	4301	103	Public Works Loan Payment

Continued over page

Working details for ANNUAL RETURN - Year ended 31 March 2020

	<u>Last Year £</u>	<u>This Year £</u>	<u>Code and Centre</u>		<u>Code Description</u>
5	15,002	15,002	4301	206	Public Works Loan Payment
5	119,979	119,979	Total expenditure or payments of capital and interest made during the year on borrowings		
					Loan interest/Capital repayments
6	16,569	3,761	4003	103	Sub-contracted Staff
6	7,651	10,942	4003	201	Sub-contracted Staff
6	329	342	4004	101	Staff Welfare Costs
6	301	548	4004	103	Staff Welfare Costs
6	966	1,092	4004	201	Staff Welfare Costs
6	609	0	4009	101	Recruitment Costs
6	0	110	4009	103	Recruitment Costs
6	1,555	259	4009	201	Recruitment Costs
6	1,839	475	4010	101	Staff Training
6	1,398	580	4010	103	Staff Training
6	5,742	3,515	4010	201	Staff Training
6	955	1,201	4011	101	Staff Protective Clothing
6	101	0	4011	201	Staff Protective Clothing
6	46	145	4012	103	Staff Expenses
6	796	772	4012	201	Staff Expenses
6	82	110	4013	210	Members Expenses
6	225	1,257	4014	210	Member Training
6	308	192	4015	101	Office Refreshments
6	489	210	4015	201	Office Refreshments
6	47	493	4016	103	Staff Uniform
6	198	206	4017	103	Timesheet & Rota Software
6	44,886	52,837	4041	101	Golf Professional Retainer
6	420	1,237	4045	101	Golf Course Player Costs
6	15,208	14,987	4046	101	Golf Club Membership Fees
6	20,927	23,762	4050	205	Rent payable
6	19,961	20,406	4051	101	Rates
6	6,415	6,558	4051	103	Rates
6	2,478	0	4051	113	Rates
6	6,551	3,552	4051	118	Rates
6	7,966	8,148	4051	205	Rates
6	8,013	7,565	4052	101	Water & Sewerage
6	6,388	3,210	4052	103	Water & Sewerage
6	10,183	4,622	4052	105	Water & Sewerage
6	4,385	3,875	4052	106	Water & Sewerage
6	560	67	4052	108	Water & Sewerage
6	29	0	4052	113	Water & Sewerage
6	212	155	4052	117	Water & Sewerage
6	2,509	0	4055	101	Electricity
6	14,915	19,458	4055	103	Electricity
6	61	253	4055	105	Electricity
6	-235	0	4055	106	Electricity
6	3,431	3,125	4055	117	Electricity

Continued over page

Working details for ANNUAL RETURN - Year ended 31 March 2020

	<u>Last Year £</u>	<u>This Year £</u>	<u>Code</u>	<u>and Centre</u>	<u>Code Description</u>
6	2,472	2,407	4055	134	Electricity
6	273	0	4056	101	Gas
6	5,099	5,144	4056	103	Gas
6	34,548	17,260	4059	205	Church Street Service Charges
6	250	340	4060	101	Refuse
6	4,050	4,018	4060	103	Refuse
6	246	767	4100	101	Telecommunications
6	1,025	3,032	4100	103	Telecommunications
6	0	144	4100	105	Telecommunications
6	3,633	3,825	4100	201	Telecommunications
6	45	0	4105	101	Postage
6	135	46	4105	103	Postage
6	496	437	4105	201	Postage
6	0	14	4105	210	Postage
6	519	355	4106	101	Stationery
6	945	936	4106	103	Stationery
6	1,242	1,810	4106	201	Stationery
6	274	675	4106	210	Stationery
6	4	14	4107	103	Photocopier
6	1,638	1,645	4107	201	Photocopier
6	120	0	4108	201	Recycling & Shredding
6	3,955	1,856	4110	101	Advertising & Publicity
6	4,938	4,774	4110	103	Advertising & Publicity
6	0	34	4110	105	Advertising & Publicity
6	2,185	2,050	4110	118	Advertising & Publicity
6	805	1,480	4110	118	Advertising & Publicity
6	2,015	0	4110	135	Advertising & Publicity
6	3,149	6,524	4110	201	Advertising & Publicity
6	3,419	378	4111	201	Office Purchases - Non Capital
6	432	444	4112	101	Subscriptions
6	75	75	4112	103	Subscriptions
6	4,126	5,130	4112	201	Subscriptions
6	1,059	1,686	4113	101	Software Support
6	1,362	1,391	4113	103	Software Support
6	10,037	9,145	4113	201	Software Support
6	5,361	3,465	4113	210	Software Support
6	75	75	4114	101	Licence Fee
6	921	1,120	4114	103	Licence Fee
6	35	35	4114	201	Licence Fee
6	7,083	9,209	4115	101	Insurance
6	3,695	3,729	4115	103	Insurance
6	2,621	3,229	4115	105	Insurance
6	950	977	4115	106	Insurance
6	332	322	4115	113	Insurance
6	1,496	1,646	4115	115	Insurance
6	802	826	4115	116	Insurance

Continued over page

Working details for ANNUAL RETURN - Year ended 31 March 2020

	<u>Last Year £</u>	<u>This Year £</u>	<u>Code</u>	<u>and Centre</u>	<u>Code Description</u>
6	705	798	4115	117	Insurance
6	1,531	1,587	4115	118	Insurance
6	180	185	4115	119	Insurance
6	324	343	4115	134	Insurance
6	50	53	4115	135	Insurance
6	1,950	1,928	4115	201	Insurance
6	386	398	4115	206	Insurance
6	190	201	4115	210	Insurance
6	0	72	4116	101	Web Site
6	623	729	4116	103	Web Site
6	420	4,381	4116	201	Web Site
6	21	45	4154	108	Land Registry Fees
6	0	15	4154	116	Land Registry Fees
6	9	0	4154	117	Land Registry Fees
6	12	12	4154	201	Land Registry Fees
6	0	1,125	4155	105	Professional Fees
6	0	928	4155	106	Professional Fees
6	3,244	16,234	4155	201	Professional Fees
6	1,200	0	4155	225	Professional Fees
6	3,610	3,631	4156	101	Bank Charges
6	3,769	5,045	4156	103	Bank Charges
6	1,347	1,521	4156	201	Bank Charges
6	3,123	2,621	4157	201	Audit Fees
6	684	807	4181	210	Civic - Mayors Allowance
6	39	137	4182	201	Catering & Hospitality
6	99	1,725	4182	210	Catering & Hospitality
6	-42	227	4183	210	Civic - Awards
6	0	653	4184	210	Civic - other
6	70	962	4188	210	Town Crier Expenses
6	332	-49	4189	210	Young Mayor
6	5,108	34,820	4190	210	Election Costs
6	1,029	2,965	4195	135	Events Expenditure
6	4,326	2,641	4196	103	Events Expenditure - The View
6	144	287	4199	103	Other Expenditure
6	40	1,195	4199	116	Other Expenditure
6	76	46	4199	201	Other Expenditure
6	5	0	4199	205	Other Expenditure
6	19,258	15,754	4201	103	Cleaning & Hygiene
6	3,587	3,767	4202	103	Linen Cleaning
6	655	575	4250	105	Public Seating
6	519	623	4250	106	Public Seating
6	489	951	4250	108	Public Seating
6	3,039	3,793	4250	116	Public Seating
6	193	271	4250	117	Public Seating
6	1,071	1,089	4251	101	Dog Bin Emptying
6	1,875	1,875	4251	105	Dog Bin Emptying

Continued over page

Working details for ANNUAL RETURN - Year ended 31 March 2020

	<u>Last Year £</u>	<u>This Year £</u>	<u>Code</u>	<u>and Centre</u>	<u>Code Description</u>
6	1,339	1,339	4251	108	Dog Bin Emptying
6	1,071	1,071	4251	107	Dog Bin Emptying
6	2,143	2,143	4251	108	Dog Bin Emptying
6	1,071	1,071	4251	118	Dog Bin Emptying
6	546	702	4252	105	Litter & Dog Bin Pch & Maint
6	1,580	2,722	4253	117	Shelters
6	0	180	4254	117	Martello Entertainments Area
6	24,682	973	4255	117	The Shoal Expenditure
6	6,823	34,063	4257	225	Seafront Improvement Plan
6	2,135	14,613	4258	118	Seasonal Beach Hut Revenue Exp
6	69,759	71,961	4260	105	Grounds Maintenance Contract
6	42,908	44,303	4260	106	Grounds Maintenance Contract
6	15,775	16,249	4260	107	Grounds Maintenance Contract
6	30,175	31,081	4260	108	Grounds Maintenance Contract
6	1,857	1,913	4260	116	Grounds Maintenance Contract
6	30,322	38,766	4261	101	Grounds Maint non contract
6	18	347	4261	103	Grounds Maint non contract
6	7,942	7,028	4261	105	Grounds Maint non contract
6	976	6,316	4261	106	Grounds Maint non contract
6	1,120	3,026	4261	107	Grounds Maint non contract
6	10,347	7,716	4261	108	Grounds Maint non contract
6	5,117	7,719	4261	116	Grounds Maint non contract
6	4,736	7,050	4261	117	Grounds Maint non contract
6	3,358	624	4262	108	Tree Warden Expenses
6	745	717	4263	301	Bus Shelter Maintenance/Clean
6	2,245	46,847	4266	102	Borehole & Related Expenditure
6	930	522	4267	102	Spike Bar Costs
6	16,888	17,621	4270	101	Vehicles & Equipment Maint
6	3,728	4,156	4270	103	Vehicles & Equipment Maint
6	133	0	4270	117	Vehicles & Equipment Maint
6	210	0	4270	201	Vehicles & Equipment Maint
6	638	664	4270	205	Vehicles & Equipment Maint
6	16,897	40,280	4271	101	Vehicle & Equipment Lease
6	750	2,123	4272	101	Equipment Purchases - Capital
6	934	830	4272	103	Equipment Purchases - Capital
6	0	8,585	4272	201	Equipment Purchases - Capital
6	10,648	14,180	4273	135	Christmas Lights
6	17,382	48,504	4274	225	Projects Expenditure
6	981	1,386	4275	101	Building Maintenance
6	26,520	0	4275	102	Building Maintenance
6	8,710	7,258	4275	103	Building Maintenance
6	2,951	9,862	4275	105	Building Maintenance
6	1,815	80	4275	106	Building Maintenance
6	694	0	4275	108	Building Maintenance
6	348	3,890	4275	113	Building Maintenance
6	0	1,985	4275	114	Building Maintenance

Continued over page

Working details for ANNUAL RETURN - Year ended 31 March 2020

	<u>Last Year £</u>	<u>This Year £</u>	<u>Code</u>	<u>and Centre</u>	<u>Code Description</u>	
6	0	679	4275	115	Building Maintenance	
6	648	3,476	4275	116	Building Maintenance	
6	2,570	4,842	4275	117	Building Maintenance	
6	824	918	4275	118	Building Maintenance	
6	60	904	4275	119	Building Maintenance	
6	116	1,273	4275	205	Building Maintenance	
6	0	2,878	4276	101	CCTV	
6	0	1,540	4276	103	CCTV	
6	10,830	8,583	4276	134	CCTV	
6	449	968	4279	101	Fire & Security	
6	1,280	1,207	4279	103	Fire & Security	
6	6,659	6,902	4281	135	Christmas Event Expenses	
6	1,990	1,512	4282	135	Armed Forces Day Expenditure	
6	106,881	127,037	4303	103	Food Expenditure	
6	59,362	55,138	4304	103	Bar Expenditure	
6	2,709	821	4306	103	Catering Utensils & Equip	
6	87	190	4307	103	Bar Utensils & Equip	
6	50,000	50,000	4308	101	Rent - Shop, Locker & Chng Rms	
6	6,590	7,045	4309	101	Buggy Lease & Maintenance	
6	819	807	4311	103	Pest Control	
6	0	596	4312	101	Season Ticket Refund	
6	2,340	1,980	4313	103	Stock Take	
6	4,490	4,176	4314	103	Cost of Card Top Up Incentives	
6	23,000	30,000	4401	215	Grants	
6	8,854	9,122	4402	121	Seaford in Bloom	
6	0	6,935	4410	130	Swimming Pool	
6	11,722	2,882	4413	201	Neighbourhood Plan	
6	54	0	4414	201	N Plan Disbursement Budget	
6	1,795	0	4415	225	Asset Sale Costs	
6	13,309	21,115	4420	225	Bonn BH Capital Expenditure	
6	2,000	0	4421	225	Martello Toilets Capital Costs	
6	147	242,537	4422	225	Skate Park in Salts	
6	0	10,000	4450	206	Written Off Costs	
6	15,326	14,025	4500	116	Nature Reserve Expenses	
6	200	0	4501	101	Filming Expenses	
6	13,852	6,043	4501	116	Filming Expenses	
6	600	0	4501	117	Filming Expenses	
6	300	0	4902	106	Bad Debt	
6	4,600	0	9029	901	EMR Seafront Projects (SCP)	
6	Total other payments	1,133,102	1,558,062	Total expenditure or payments as recorded in the cashbook minus employment costs (Line 4) and loan / interest expenditure / payments (Line 5)		
7	Balances carried forwrd	657,099	330,762	Total balances and reserves at the end of the year. [Must equal (1+2+3)-(4+5+6)]		
8		190,752	140,194	201	0	Current/Deposit Account
8		109	147	203	0	The View Petty Cash

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Working details for ANNUAL RETURN - Year ended 31 March 2020

	<u>Last Year £</u>	<u>This Year £</u>	<u>Code</u>	<u>and Centre</u>	<u>Code Description</u>
8	0	111	210	0	Treasury Deposit
8	102	205	220	0	Petty Cash
8	625,000	275,000	221	0	CCLA-Public Sector Deposit
8	70	70	225	0	Golf Proshop Float
8	200	200	228	0	The View Till 1 Float
8	200	200	227	0	The View till 2 Float
8	500	500	228	0	The View Safe Float
8	Total Cash & Investments	816,933	416,627		The sum of all current and deposit bank accounts, cash holdings and investments held as at 31 March
9	10,683,316	10,988,418	9	0	Total Fixed Assets
9	Total Fixed Assets	10,683,316	10,988,418		The recorded current book value at 31 March of all tangible fixed assets as recorded in the asset register
10	1,594,395	1,533,089	10	0	Total Borrowings
10	Total Borrowings	1,594,395	1,533,089		The outstanding capital balances as at 31 March of all loans from third parties (usually PWLB)

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: [Signature] 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).

02/06/2020

Seaford Town Council 2019/20

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

Month No: 12

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Community Services							
105 Salts Recreation Ground							
1050 Income Rent	2,407	2,300	(107)			104.6%	
1051 Income Insurance Recharge	1,397	1,446	49			96.6%	
1058 Income Water Recharge	4,446	1,030	(3,416)			431.7%	
1066 Income Concession	18,277	18,277	(0)			100.0%	
1073 Sports Pitch Hire & Green Fees	3,002	3,600	598			83.4%	
Salts Recreation Ground :- Income	<u>29,529</u>	<u>26,653</u>	<u>(2,876)</u>			<u>110.8%</u>	<u>0</u>
4052 Water & Sewerage	4,622	5,366	744		744	86.1%	
4055 Electricity	253	250	(3)		(3)	101.1%	
4100 Telecommunications	144	0	(144)		(144)	0.0%	
4110 Advertising & Publicity	34	0	(34)		(34)	0.0%	
4115 Insurance	3,229	2,700	(529)		(529)	119.6%	
4155 Professional Fees	1,125	0	(1,125)		(1,125)	0.0%	
4157 Audit Fees	0	319	319		319	0.0%	
4250 Public Seating	575	0	(575)		(575)	0.0%	120
4251 Dog Bin Emptying	1,875	2,000	125		125	93.7%	
4252 Litter & Dog Bin Pch & Maint	702	800	98		98	87.8%	
4260 Grounds Maintenance Contract	71,961	72,000	39		39	99.9%	
4261 Grounds Maint non contract	7,028	7,000	(28)		(28)	100.4%	
4275 Building Maintenance	9,862	5,000	(4,862)		(4,862)	197.2%	
Salts Recreation Ground :- Indirect Expenditure	<u>101,408</u>	<u>95,435</u>	<u>(5,973)</u>	<u>0</u>	<u>(5,973)</u>	<u>106.3%</u>	<u>120</u>
Net Income over Expenditure	<u>(71,879)</u>	<u>(68,782)</u>	<u>3,097</u>				
6000 plus Transfer from EMR	120						
Movement to/(from) Gen Reserve	<u>(71,759)</u>						
106 Crouch Recreation Ground							
1050 Income Rent	1,653	2,163	510			76.4%	
1051 Income Insurance Recharge	515	518	3			99.4%	
1055 Income Memorial Bench	1,285	0	(1,285)			0.0%	
1058 Income Water Recharge	3,323	0	(3,323)			0.0%	
1073 Sports Pitch Hire & Green Fees	9,910	9,500	(410)			104.3%	
1201 Insurance Refund	150	0	(150)			0.0%	
Crouch Recreation Ground :- Income	<u>16,836</u>	<u>12,181</u>	<u>(4,655)</u>			<u>138.2%</u>	<u>0</u>
4052 Water & Sewerage	3,875	1,908	(1,967)		(1,967)	203.1%	
4115 Insurance	977	1,000	23		23	97.7%	
4155 Professional Fees	928	0	(928)		(928)	0.0%	

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

Month No: 12

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4157 Audit Fees	0	319	319		319	0.0%	
4250 Public Seating	623	0	(623)		(623)	0.0%	
4251 Dog Bin Emptying	1,339	1,380	41		41	97.0%	
4260 Grounds Maintenance Contract	44,303	44,136	(167)		(167)	100.4%	
4261 Grounds Maint non contract	6,316	4,000	(2,316)		(2,316)	157.9%	
4275 Building Maintenance	80	2,000	1,920		1,920	4.0%	
Crouch Recreation Ground :- Indirect Expenditure	58,441	54,743	(3,698)	0	(3,698)	106.8%	0
Net Income over Expenditure	(41,605)	(42,562)	(957)				
107 Martello Fields							
1050 Income Rent	7,093	8,000	907			88.7%	
Martello Fields :- Income	7,093	8,000	907			88.7%	0
4251 Dog Bin Emptying	1,071	1,105	34		34	97.0%	
4260 Grounds Maintenance Contract	16,249	16,226	(23)		(23)	100.1%	
4261 Grounds Maint non contract	3,026	4,120	1,094		1,094	73.5%	
Martello Fields :- Indirect Expenditure	20,347	21,451	1,104	0	1,104	94.9%	0
Net Income over Expenditure	(13,254)	(13,451)	(197)				
108 Other Open Spaces							
1050 Income Rent	90	90	0			100.0%	
1053 Income Grants	300	0	(300)			0.0%	
1055 Income Memorial Bench	1,300	0	(1,300)			0.0%	
1072 Income Tree Wardens	1,086	0	(1,086)			0.0%	1,086
1092 Income Grnds Maint Non Contrat	370	0	(370)			0.0%	
Other Open Spaces :- Income	3,146	90	(3,056)			3495.6%	1,086
4052 Water & Sewerage	67	200	133		133	33.6%	
4154 Land Registry Fees	45	103	58		58	43.7%	
4250 Public Seating	951	0	(951)		(951)	0.0%	
4251 Dog Bin Emptying	2,143	2,207	64		64	97.1%	
4260 Grounds Maintenance Contract	31,081	31,038	(43)		(43)	100.1%	
4261 Grounds Maint non contract	7,716	7,800	84		84	98.9%	
4262 Tree Warden Expenses	624	0	(624)		(624)	0.0%	591
Other Open Spaces :- Indirect Expenditure	42,626	41,348	(1,278)	0	(1,278)	103.1%	591
Net Income over Expenditure	(39,480)	(41,258)	(1,778)				
6000 plus Transfer from EMR	591						
6001 less Transfer to EMR	1,086						
Movement to/(from) Gen Reserve	(39,975)						

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

Month No: 12

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>113 Crypt</u>							
1051 Income Insurance Recharge	322	462	140			69.6%	
Crypt :- Income	<u>322</u>	<u>462</u>	<u>140</u>			<u>69.6%</u>	<u>0</u>
4115 Insurance	322	462	140		140	69.6%	
4275 Building Maintenance	3,890	500	(3,390)		(3,390)	778.0%	3,890
Crypt :- Indirect Expenditure	<u>4,212</u>	<u>962</u>	<u>(3,250)</u>	<u>0</u>	<u>(3,250)</u>	<u>437.8%</u>	<u>3,890</u>
Net Income over Expenditure	<u>(3,890)</u>	<u>(500)</u>	<u>3,390</u>				
6000 plus Transfer from EMR	3,890						
Movement to/(from) Gen Reserve	<u>0</u>						
<u>114 South Street</u>							
4275 Building Maintenance	1,985	1,000	(985)		(985)	198.5%	
South Street :- Indirect Expenditure	<u>1,985</u>	<u>1,000</u>	<u>(985)</u>	<u>0</u>	<u>(985)</u>	<u>198.5%</u>	<u>0</u>
Net Expenditure	<u>(1,985)</u>	<u>(1,000)</u>	<u>985</u>				
<u>115 Martello Tower</u>							
4115 Insurance	1,646	2,000	354		354	82.3%	
4275 Building Maintenance	679	5,150	4,471		4,471	13.2%	
Martello Tower :- Indirect Expenditure	<u>2,325</u>	<u>7,150</u>	<u>4,825</u>	<u>0</u>	<u>4,825</u>	<u>32.5%</u>	<u>0</u>
Net Expenditure	<u>(2,325)</u>	<u>(7,150)</u>	<u>(4,825)</u>				
<u>116 Seaford Head Estate</u>							
1011 Income Filming	24,230	12,000	(12,230)			201.9%	
1050 Income Rent	10,469	10,000	(469)			104.7%	
1053 Income Grants	3,250	3,250	0			100.0%	
1054 Income Other	537	0	(537)			0.0%	
1055 Income Memorial Bench	5,227	0	(5,227)			0.0%	
1066 Income Concession	1,561	1,800	239			86.7%	
1079 Income Memorial Picnic Bench	1,285	0	(1,285)			0.0%	
1092 Income Grnds Maint Non Contrat	1,280	0	(1,280)			0.0%	
1200 Income Nature Reserve	804	650	(154)			123.6%	
Seaford Head Estate :- Income	<u>48,643</u>	<u>27,700</u>	<u>(20,943)</u>			<u>175.6%</u>	<u>0</u>
4110 Advertising & Publicity	2,050	0	(2,050)		(2,050)	0.0%	
4115 Insurance	826	879	53		53	94.0%	
4154 Land Registry Fees	15	0	(15)		(15)	0.0%	
4199 Other Expenditure	1,195	0	(1,195)		(1,195)	0.0%	

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

Month No: 12

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4250 Public Seating	3,793	0	(3,793)		(3,793)	0.0%	
4251 Dog Bin Emptying	1,071	1,103	32		32	97.1%	
4260 Grounds Maintenance Contract	1,913	1,910	(3)		(3)	100.2%	
4261 Grounds Maint non contract	7,719	3,000	(4,719)		(4,719)	257.3%	
4275 Building Maintenance	3,476	5,000	1,524		1,524	69.5%	
4500 Nature Reserve Expenses	14,025	14,500	475		475	98.7%	
4501 Filming Expenses	6,043	4,000	(2,043)		(2,043)	151.1%	
Seaford Head Estate :- Indirect Expenditure	42,126	30,392	(11,734)	0	(11,734)	138.6%	0
Net Income over Expenditure	6,517	(2,692)	(9,209)				
117 Seafront							
1011 Income Filming	950	300	(650)			316.7%	
1055 Income Memorial Bench	192	0	(192)			0.0%	
1057 Income Electricity Recharge	4,231	2,060	(2,171)			205.4%	
1058 Income Water Recharge	48	113	65			42.8%	
1066 Income Concession	49,707	58,293	8,586			85.3%	
1078 Income Entertainment Area	3,200	0	(3,200)			0.0%	
1082 Income The Shoal	140	0	(140)			0.0%	
1084 Income Promenade	519	0	(519)			0.0%	
1100 Income Advertising	15	0	(15)			0.0%	
Seafront :- Income	59,002	60,766	1,764			97.1%	0
4052 Water & Sewerage	155	232	77		77	66.9%	
4055 Electricity	3,125	2,060	(1,065)		(1,065)	151.7%	
4115 Insurance	798	727	(71)		(71)	109.8%	
4250 Public Seating	271	0	(271)		(271)	0.0%	
4253 Shelters	2,722	2,060	(662)		(662)	132.2%	
4254 Martello Entertainments Area	180	0	(180)		(180)	0.0%	
4255 The Shoal Expenditure	973	0	(973)		(973)	0.0%	
4261 Grounds Maint non contract	7,050	6,000	(1,050)		(1,050)	117.5%	
4270 Vehicles & Equipment Maint	0	100	100		100	0.0%	
4275 Building Maintenance	4,842	2,000	(2,842)		(2,842)	242.1%	
Seafront :- Indirect Expenditure	20,117	13,179	(6,938)	0	(6,938)	152.6%	0
Net Income over Expenditure	38,885	47,587	8,702				
118 Beach Huts							
1054 Income Other	174	0	(174)			0.0%	
1060 Beach Huts Site Licence	22,479	21,612	(867)			104.0%	
1061 Beach Hut Annual Rent	11,221	11,292	71			99.4%	

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

Month No: 12

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
1086 Income Concession	4,866	0	(4,866)			0.0%	
1094 Income Seasonal Beach Huts	13,855	12,706	(1,149)			109.0%	
Beach Huts :- Income	<u>52,596</u>	<u>45,610</u>	<u>(6,986)</u>			115.3%	0
4051 Rates	3,552	3,500	(52)		(52)	101.5%	
4110 Advertising & Publicity	1,480	500	(980)		(980)	296.0%	
4115 Insurance	1,587	1,174	(413)		(413)	135.2%	
4258 Seasonal Beach Hut Revenue Exp	14,613	1,900	(12,713)		(12,713)	769.1%	
4275 Building Maintenance	918	1,030	112		112	89.1%	
Beach Huts :- Indirect Expenditure	<u>22,151</u>	<u>8,104</u>	<u>(14,047)</u>	0	<u>(14,047)</u>	273.3%	0
Net Income over Expenditure	<u>30,445</u>	<u>37,506</u>	<u>7,061</u>				
<u>119 Old Town Hall</u>							
1050 Income Rent	1,275	1,275	0			100.0%	
1051 Income Insurance Recharge	185	198	13			93.6%	
Old Town Hall :- Income	<u>1,460</u>	<u>1,473</u>	<u>13</u>			99.1%	0
4115 Insurance	185	198	13		13	93.6%	
4275 Building Maintenance	904	2,000	1,096		1,096	45.2%	
Old Town Hall :- Indirect Expenditure	<u>1,089</u>	<u>2,198</u>	<u>1,109</u>	0	<u>1,109</u>	49.6%	0
Net Income over Expenditure	<u>371</u>	<u>(725)</u>	<u>(1,096)</u>				
<u>121 Seaford in Bloom</u>							
1054 Income Other	417	416	(1)			100.2%	
Seaford in Bloom :- Income	<u>417</u>	<u>416</u>	<u>(1)</u>			100.2%	0
4402 Seaford in Bloom	9,122	10,300	1,178		1,178	88.6%	
Seaford in Bloom :- Indirect Expenditure	<u>9,122</u>	<u>10,300</u>	<u>1,178</u>	0	<u>1,178</u>	88.6%	0
Net Income over Expenditure	<u>(8,705)</u>	<u>(9,884)</u>	<u>(1,179)</u>				
<u>125 Allotments</u>							
1050 Income Rent	986	950	(36)			103.8%	
Allotments :- Income	<u>986</u>	<u>950</u>	<u>(36)</u>			103.8%	0
4275 Building Maintenance	0	500	500		500	0.0%	
Allotments :- Indirect Expenditure	<u>0</u>	<u>500</u>	<u>500</u>	0	<u>500</u>	0.0%	0
Net Income over Expenditure	<u>986</u>	<u>450</u>	<u>(536)</u>				

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

Month No: 12

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>130 Other Recreation</u>							
4410 Swimming Pool	6,935	10,000	3,065		3,065	69.4%	
Other Recreation :- Indirect Expenditure	<u>6,935</u>	<u>10,000</u>	<u>3,065</u>	<u>0</u>	<u>3,065</u>	<u>69.4%</u>	<u>0</u>
Net Expenditure	<u>(6,935)</u>	<u>(10,000)</u>	<u>(3,065)</u>				
<u>134 CCTV</u>							
4055 Electricity	2,407	2,450	43		43	98.3%	
4115 Insurance	343	365	22		22	94.1%	
4276 CCTV	8,583	12,000	3,417		3,417	71.5%	
CCTV :- Indirect Expenditure	<u>11,334</u>	<u>14,815</u>	<u>3,481</u>	<u>0</u>	<u>3,481</u>	<u>76.5%</u>	<u>0</u>
Net Expenditure	<u>(11,334)</u>	<u>(14,815)</u>	<u>(3,481)</u>				
<u>135 Community Service Other</u>							
1053 Income Grants	500	0	(500)			0.0%	
1070 Armed Forces Day Income	1,512	2,575	1,063			58.7%	
1075 Income Christmas Event	3,765	7,000	3,235			53.8%	
1085 Events Income	65	1,000	935			6.5%	
Community Service Other :- Income	<u>5,842</u>	<u>10,575</u>	<u>4,733</u>			<u>55.2%</u>	<u>0</u>
4115 Insurance	53	57	4		4	92.7%	
4195 Events Expenditure	2,965	3,000	35		35	98.8%	
4273 Christmas Lights	14,180	15,000	820		820	94.5%	
4281 Christmas Event Expenses	6,902	10,000	3,098		3,098	69.0%	
4282 Armed Forces Day Expenditure	1,512	2,575	1,063		1,063	58.7%	
Community Service Other :- Indirect Expenditure	<u>25,612</u>	<u>30,632</u>	<u>5,020</u>	<u>0</u>	<u>5,020</u>	<u>83.6%</u>	<u>0</u>
Net Income over Expenditure	<u>(19,770)</u>	<u>(20,057)</u>	<u>(287)</u>				
<u>225 Projects Pool</u>							
1014 CIL & S106 Receipts	9,593	10,000	407			95.9%	9,593
1016 Beach Hut Sales	0	273,333	273,333			0.0%	
1017 Land Sales	0	280,000	280,000			0.0%	
1052 Income Projects	1,000	0	(1,000)			0.0%	
1053 Income Grants	47,855	0	(47,855)			0.0%	42,887
1092 Income Grnds Maint Non Contrat	75	0	(75)			0.0%	
Projects Pool :- Income	<u>58,323</u>	<u>563,333</u>	<u>505,010</u>			<u>10.4%</u>	<u>52,480</u>
4257 Seafront Improvement Plan	34,063	10,000	(24,063)		(24,063)	340.6%	23,141
4274 Projects Expenditure	48,504	40,000	(8,504)		(8,504)	121.3%	13,430
4415 Asset Sale Costs	0	12,000	12,000		12,000	0.0%	

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	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4420 Bonn BH Capital Expenditure	21,115	273,333	252,218		252,218	7.7%	19,245
4421 Martello Toilets Capital Costs	0	280,000	280,000		280,000	0.0%	
4422 Skate Park in Salts	242,537	50,000	(192,537)		(192,537)	485.1%	239,734
Projects Pool :- Indirect Expenditure	346,220	665,333	319,113	0	319,113	52.0%	295,551
Net Income over Expenditure	(287,896)	(102,000)	185,896				
6000 plus Transfer from EMR	295,551						
6001 less Transfer to EMR	52,480						
Movement to/(from) Gen Reserve	(44,826)						
301 Planning & Highways							
4263 Bus Shelter Maintenance/Clean	717	1,000	283		283	71.7%	
4451 Twitten Naming	0	3,000	3,000		3,000	0.0%	
Planning & Highways :- Indirect Expenditure	717	4,000	3,283	0	3,283	17.9%	0
Net Expenditure	(717)	(4,000)	(3,283)				
Community Services :- Income	284,194	758,209	474,015			37.5%	
Expenditure	716,766	1,011,542	294,776	0	294,776	70.9%	
Net Income over Expenditure	(432,572)	(253,333)	179,239				
plus Transfer from EMR	300,152						
less Transfer to EMR	53,566						
Movement to/(from) Gen Reserve	(185,986)						
Finance & General Purposes							
201 Administration							
1054 Income Other	190	100	(90)			190.0%	
1059 Income Photocopying	25	0	(25)			0.0%	
1062 Income Telephone Recharge	577	850	273			67.9%	
1068 Income Stationery Re-Charge	15	0	(15)			0.0%	
1190 Interest Received	4,616	6,042	1,426			76.4%	
Administration :- Income	5,424	6,992	1,569			77.6%	0
4000 Salaries & Wages	308,353	295,667	(12,686)		(12,686)	104.3%	
4001 Employers NI	27,154	26,115	(1,039)		(1,039)	104.0%	
4002 Employers Superannuation	51,092	54,204	3,112		3,112	94.3%	
4003 Sub-contracted Staff	10,942	8,000	(2,942)		(2,942)	136.8%	2,504
4004 Staff Welfare Costs	1,092	1,176	84		84	92.9%	
4009 Recruitment Costs	259	1,030	771		771	25.1%	

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4010 Staff Training	3,515	2,060	(1,455)		(1,455)	170.6%	
4012 Staff Expenses	772	850	78		78	90.8%	
4015 Office Refreshments	210	630	420		420	33.4%	
4100 Telecommunications	3,825	5,400	1,575		1,575	70.8%	
4105 Postage	437	850	413		413	51.4%	
4106 Stationery	1,810	1,931	121		121	93.7%	
4107 Photocopier	1,645	1,600	(45)		(45)	102.8%	
4108 Recycling & Shredding	0	200	200		200	0.0%	
4110 Advertising & Publicity	6,524	4,017	(2,507)		(2,507)	162.4%	
4111 Office Purchases - Non Capital	378	1,545	1,167		1,167	24.4%	
4112 Subscriptions	5,130	4,745	(385)		(385)	108.1%	
4113 Software Support	9,145	10,725	1,580		1,580	85.3%	
4114 Licence Fee	35	35	0		0	100.0%	
4115 Insurance	1,928	2,008	80		80	96.0%	
4116 Web Site	4,381	2,500	(1,881)		(1,881)	175.3%	
4154 Land Registry Fees	12	20	8		8	60.0%	
4155 Professional Fees	16,234	3,090	(13,144)		(13,144)	525.4%	
4156 Bank Charges	1,521	1,500	(21)		(21)	101.4%	
4157 Audit Fees	2,621	9,300	6,679		6,679	28.2%	
4182 Catering & Hospitality	137	100	(37)		(37)	137.2%	
4199 Other Expenditure	46	120	74		74	38.7%	
4272 Equipment Purchases - Capital	8,585	2,480	(6,105)		(6,105)	346.2%	
4413 Neighbourhood Plan	2,882	4,000	1,118		1,118	72.1%	
Administration :- Indirect Expenditure	470,666	445,898	(24,768)	0	(24,768)	105.6%	2,504
Net Income over Expenditure	(465,243)	(438,906)	26,337				
6000 plus Transfer from EMR	2,504						
Movement to/(from) Gen Reserve	(462,739)						
<u>205 Premises - Church Street</u>							
1050 Income Rent	12,440	6,042	(6,398)			205.9%	
Premises - Church Street :- Income	12,440	6,042	(6,398)			205.9%	0
4901 Term Maintenance DNU	0	500	500		500	0.0%	
Premises - Church Street :- Direct Expenditure	0	500	500	0	500	0.0%	0
4050 Rent payable	23,762	18,000	(5,762)		(5,762)	132.0%	
4051 Rates	8,148	8,205	57		57	99.3%	
4059 Church Street Service Charges	17,260	9,300	(7,960)		(7,960)	185.6%	
4270 Vehicles & Equipment Maint	664	550	(114)		(114)	120.7%	
4275 Building Maintenance	1,273	1,500	227		227	84.9%	
Premises - Church Street :- Indirect Expenditure	51,108	37,555	(13,553)	0	(13,553)	136.1%	0
Net Income over Expenditure	(38,668)	(32,013)	6,655				

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	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>206 Premises - Hurdis House</u>							
1050 Income Rent	22,232	22,137	(95)			100.4%	
1051 Income Insurance Recharge	385	384	(1)			100.2%	
Premises - Hurdis House :- Income	<u>22,617</u>	<u>22,521</u>	<u>(96)</u>			<u>100.4%</u>	<u>0</u>
4115 Insurance	398	398	0		0	100.0%	
4301 Public Works Loan Payment	15,002	15,002	(0)		(0)	100.0%	
4450 Written Off Costs	10,000	0	(10,000)		(10,000)	0.0%	
Premises - Hurdis House :- Indirect Expenditure	<u>25,400</u>	<u>15,400</u>	<u>(10,000)</u>	<u>0</u>	<u>(10,000)</u>	<u>164.9%</u>	<u>0</u>
Net Income over Expenditure	<u>(2,784)</u>	<u>7,121</u>	<u>9,905</u>				
<u>210 Civic Expenses</u>							
1081 Young Mayor Income	150	100	(50)			150.0%	
Civic Expenses :- Income	<u>150</u>	<u>100</u>	<u>(50)</u>			<u>150.0%</u>	<u>0</u>
4013 Members Expenses	110	100	(10)		(10)	110.3%	
4014 Member Training	1,257	1,500	243		243	83.8%	
4105 Postage	14	0	(14)		(14)	0.0%	
4108 Stationery	675	1,000	325		325	67.5%	
4110 Advertising & Publicity	0	50	50		50	0.0%	
4113 Software Support	3,465	3,690	225		225	93.9%	
4115 Insurance	201	198	(5)		(5)	102.6%	
4181 Civic - Mayors Allowance	807	1,500	693		693	53.8%	
4182 Catering & Hospitality	1,725	500	(1,225)		(1,225)	344.9%	
4183 Civic - Awards	227	500	273		273	45.4%	
4184 Civic - other	653	200	(453)		(453)	326.4%	
4188 Town Crier Expenses	962	125	(837)		(837)	769.6%	
4189 Young Mayor	(49)	600	649		649	(8.1%)	
4190 Election Costs	34,820	30,000	(4,820)		(4,820)	116.1%	4,892
Civic Expenses :- Indirect Expenditure	<u>44,868</u>	<u>39,961</u>	<u>(4,907)</u>	<u>0</u>	<u>(4,907)</u>	<u>112.3%</u>	<u>4,892</u>
Net Income over Expenditure	<u>(44,718)</u>	<u>(39,861)</u>	<u>4,857</u>				
6000 plus Transfer from EMR	4,892						
Movement to/(from) Gen Reserve	<u>(39,826)</u>						
<u>215 Grants</u>							
4401 Grants	30,000	30,000	0		0	100.0%	
Grants :- Indirect Expenditure	<u>30,000</u>	<u>30,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>100.0%</u>	<u>0</u>
Net Expenditure	<u>(30,000)</u>	<u>(30,000)</u>	<u>0</u>				
Finance & General Purposes :- Income	<u>40,630</u>	<u>35,655</u>	<u>(4,975)</u>			<u>114.0%</u>	
Expenditure	<u>622,042</u>	<u>569,314</u>	<u>(52,728)</u>	<u>0</u>	<u>(52,728)</u>	<u>109.3%</u>	
Net Income over Expenditure	<u>(581,412)</u>	<u>(533,659)</u>	<u>47,753</u>				

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plus Transfer from EMR	7,396						
Movement to/(from) Gen Reserve	(574,016)						
Golf Course and The View							
<u>101 Golf Course</u>							
1000 Golf Course Season Ticket	180,898	216,774	35,877			83.4%	
1001 Golf Course Green Fees M-F	81,216	96,533	15,317			84.1%	
1002 Golf Course Green Fees w/eb/h	71,365	74,036	2,672			96.4%	
1003 Golf Course Specials	72,394	76,227	3,833			95.0%	
1004 Golf Course Locker	1,010	1,846	836			54.7%	
1005 Golf Course Credit Card Charge	0	119	119			0.0%	
1007 Golf Course Air Traffic	7,500	7,500	0			100.0%	
1011 Income Filming	0	206	206			0.0%	
1050 Income Rent	85	106	21			80.2%	
1054 Income Other	396	1,042	646			38.0%	
1055 Income Memorial Bench	0	1,386	1,386			0.0%	
1100 Income Advertising	0	250	250			0.0%	
1311 Buggy Hire	17,211	18,475	1,264			93.2%	
Golf Course :- Income	432,074	494,500	62,426			87.4%	0
4000 Salaries & Wages	91,847	91,123	(724)		(724)	100.8%	
4001 Employers NI	7,950	7,925	(25)		(25)	100.3%	
4002 Employers Superannuation	10,991	10,649	(342)		(342)	103.2%	
4004 Staff Welfare Costs	342	510	168		168	67.0%	
4010 Staff Training	475	1,854	1,379		1,379	25.6%	
4011 Staff Protective Clothing	1,201	1,236	35		35	97.2%	
4015 Office Refreshments	192	389	197		197	49.3%	
4041 Golf Professional Retainer	52,837	52,837	0		0	100.0%	
4045 Golf Course Player Costs	1,237	3,000	1,763		1,763	41.2%	
4046 Golf Club Membership Fees	14,987	16,480	1,493		1,493	90.9%	
4051 Rates	20,406	20,560	154		154	99.3%	
4052 Water & Sewerage	7,565	5,000	(2,565)		(2,565)	151.3%	
4055 Electricity	0	4,800	4,800		4,800	0.0%	
4056 Gas	0	600	600		600	0.0%	
4080 Refuse	340	312	(28)		(28)	109.0%	
4100 Telecommunications	767	402	(365)		(365)	190.7%	
4105 Postage	0	150	150		150	0.0%	
4106 Stationery	355	557	202		202	63.7%	
4110 Advertising & Publicity	1,856	4,944	3,088		3,088	37.5%	
4112 Subscriptions	444	600	156		156	74.0%	

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	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4113 Software Support	1,686	1,440	(246)		(246)	117.1%	
4114 Licence Fee	75	75	0		0	100.0%	
4115 Insurance	9,209	7,416	(1,793)		(1,793)	124.2%	
4116 Web Site	72	74	2		2	97.3%	
4156 Bank Charges	3,631	4,345	714		714	83.6%	
4251 Dog Bin Emptying	1,089	1,325	236		236	82.2%	
4261 Grounds Maint non contract	38,766	49,152	10,386		10,386	78.9%	
4270 Vehicles & Equipment Maint	17,621	37,800	20,179		20,179	46.6%	
4271 Vehicle & Equipment Lease	40,280	40,800	520		520	98.7%	
4272 Equipment Purchases - Capital	2,123	1,800	(323)		(323)	117.9%	
4275 Building Maintenance	1,386	1,200	(186)		(186)	115.5%	
4276 CCTV	2,878	0	(2,878)		(2,878)	0.0%	
4279 Fire & Security	968	420	(548)		(548)	230.5%	
4308 Rent - Shop, Locker & Chng Rms	50,000	50,000	(0)		(0)	100.0%	
4309 Buggy Lease & Maintenance	7,045	7,045	0		0	100.0%	
4312 Season Ticket Refund	596	0	(596)		(596)	0.0%	
Golf Course :- Indirect Expenditure	391,217	426,820	35,603	0	35,603	91.7%	0
Net Income over Expenditure	40,857	67,680	26,823				
<u>102 Capital Costs-Golf & The View</u>							
1018 Income Returned Deposit	1,000	0	(1,000)			0.0%	
Capital Costs-Golf & The View :- Income	1,000	0	(1,000)				0
4266 Borehole & Related Expenditure	46,847	50,000	3,153		3,153	93.7%	46,847
4267 Spike Bar Costs	522	40,000	39,478		39,478	1.3%	522
Capital Costs-Golf & The View :- Indirect Expenditure	47,369	90,000	42,631	0	42,631	52.6%	47,369
Net Income over Expenditure	(46,369)	(90,000)	(43,631)				
6000 plus Transfer from EMR	47,369						
Movement to/(from) Gen Reserve	1,000						
<u>103 The View</u>							
1050 Income Rent	1,000	1,000	0			100.0%	
1305 Income Hire Pro-Shop & Chg Rms	50,000	50,000	(0)			100.0%	
1306 Income Golf Club Room Hires	4,730	4,635	(95)			102.0%	
1307 Income Bar Sales	154,901	208,725	53,824			74.2%	
1308 Income Food Sales	246,155	180,250	(65,905)			136.6%	
1310 Income - Society Food	32,586	32,239	(347)			101.1%	
1312 Function Food Sales	77,282	82,100	4,818			94.1%	
1313 Function Bar Sales	7,519	5,000	(2,519)			150.4%	

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	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
1315 Income Linen Charge	16	0	(16)			0.0%	
1316 Events Income - The View	83	0	(83)			0.0%	
The View :- Income	574,271	563,949	(10,322)			101.8%	0
4901 Term Maintenance DNU	0	5,000	5,000		5,000	0.0%	
The View :- Direct Expenditure	0	5,000	5,000	0	5,000	0.0%	0
4000 Salaries & Wages	245,564	235,250	(10,314)		(10,314)	104.4%	
4001 Employers NI	16,070	16,095	25		25	99.8%	
4002 Employers Superannuation	15,747	15,364	(383)		(383)	102.5%	
4003 Sub-contracted Staff	3,761	10,300	6,539		6,539	36.5%	
4004 Staff Welfare Costs	548	1,448	900		900	37.8%	
4009 Recruitment Costs	110	0	(110)		(110)	0.0%	
4010 Staff Training	580	1,000	420		420	58.0%	
4012 Staff Expenses	145	155	10		10	93.5%	
4016 Staff Uniform	493	206	(287)		(287)	239.2%	
4017 Timesheet & Rota Software	206	515	309		309	39.9%	
4051 Rates	6,558	6,607	49		49	99.3%	
4052 Water & Sewerage	3,210	3,708	498		498	86.6%	
4055 Electricity	19,458	16,995	(2,463)		(2,463)	114.5%	
4056 Gas	5,144	4,851	(293)		(293)	106.0%	
4060 Refuse	4,018	4,120	102		102	97.5%	
4100 Telecommunications	3,032	1,236	(1,796)		(1,796)	245.3%	
4105 Postage	46	143	97		97	31.8%	
4106 Stationery	936	1,030	94		94	90.9%	
4107 Photocopier	14	0	(14)		(14)	0.0%	
4110 Advertising & Publicity	4,774	7,000	2,226		2,226	68.2%	
4112 Subscriptions	75	0	(75)		(75)	0.0%	
4113 Software Support	1,391	1,038	(353)		(353)	134.0%	
4114 Licence Fee	1,120	958	(162)		(162)	116.9%	
4115 Insurance	3,729	3,806	77		77	98.0%	
4116 Web Site	729	567	(162)		(162)	128.6%	
4156 Bank Charges	5,045	4,281	(764)		(764)	117.8%	
4196 Events Expenditure - The View	2,641	4,159	1,518		1,518	63.5%	
4199 Other Expenditure	287	0	(287)		(287)	0.0%	
4201 Cleaning & Hygiene	15,754	20,600	4,846		4,846	76.5%	
4202 Linen Cleaning	3,767	2,881	(886)		(886)	130.7%	
4261 Grounds Maint non contract	347	0	(347)		(347)	0.0%	
4270 Vehicles & Equipment Maint	4,156	2,000	(2,156)		(2,156)	207.8%	
4272 Equipment Purchases - Capital	830	1,000	170		170	83.0%	
4275 Building Maintenance	7,258	3,000	(4,258)		(4,258)	241.9%	
4276 CCTV	1,540	1,000	(540)		(540)	154.0%	

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4279 Fire & Security	1,207	1,545	338		338	78.1%	
4301 Public Works Loan Payment	104,977	105,000	23		23	100.0%	
4303 Food Expenditure	127,037	92,700	(34,337)		(34,337)	137.0%	
4304 Bar Expenditure	55,138	55,620	482		482	99.1%	
4305 Fire Extinguishers DO NOT USE	0	206	206		206	0.0%	
4306 Catering Utensils & Equip	821	1,000	179		179	82.1%	
4307 Bar Utensils & Equip	190	250	60		60	76.1%	
4311 Pest Control	807	773	(34)		(34)	104.4%	
4313 Stock Take	1,980	2,266	286		286	87.4%	
4314 Cost of Card Top Up Incentives	4,176	3,966	(210)		(210)	105.3%	
The View :- Indirect Expenditure	675,416	634,639	(40,777)	0	(40,777)	106.4%	0
Net Income over Expenditure	(101,144)	(75,690)	25,454				
Golf Course and The View :- Income	1,007,345	1,058,449	51,104			95.2%	
Expenditure	1,114,001	1,156,459	42,458	0	42,458	96.3%	
Net Income over Expenditure	(106,656)	(98,010)	8,646				
plus Transfer from EMR	47,369						
Movement to/(from) Gen Reserve	(59,287)						
Precept							
801 Precept							
1176 Precept	767,459	767,459	0			100.0%	
1177 Council Tax Support Grant	16,414	16,414	0			100.0%	
1178 Special Subsidy Grant	10,429	0	(10,429)			0.0%	
Precept :- Income	794,302	783,873	(10,429)			101.3%	0
Net Income	794,302	783,873	(10,429)				
Precept :- Income	794,302	783,873	(10,429)			101.3%	
Expenditure	0	0	0	0	0	0.0%	
Movement to/(from) Gen Reserve	794,302						
Grand Totals:- Income	2,126,472	2,636,186	509,714			80.7%	
Expenditure	2,452,809	2,737,315	284,506	0	284,506	89.6%	
Net Income over Expenditure	(326,337)	(101,129)	225,208				
plus Transfer from EMR	354,917						
less Transfer to EMR	53,566						
Movement to/(from) Gen Reserve	(24,987)						

Seaford Town Council

Earmarked Reserves 31/03/2020

A/C Code	Reserve Details	Opening At 01/04/2019	Transfers To Reserves from General Fund/ EMR	Transfers to Other reserves	Used To Fund Expenditure	Closing Balance 31/03/2020	Comments
320	EMR - Elections	£ 4,892	£ -		£ 4,892	£ -	Expenditure used for BI-Election in February 20.
323	EMR - Crypt Professional Fees	£ 4,965	£ -	£ -	£ 3,890	£ 1,075	Expenditure used for Building Works at the Crypt.
327	EMR - S106 Salts Skate Park	£ 199,734	£ 40,000	£ -	£ 239,734	£ -	Grant received from Sports England. Utilised when relevant invoices were paid (Includes part of the 5% retention due in 20/21)
329	EMR - The Salts Landscaping	£ 845	£ -	£ -	£ -	£ 845	
334	EMR Seaford Head Nature Reserve	£ 539	£ -	£ -		£ 539	
340	EMR Equipment	£ 8,759	£ -	£ 8,759		£ -	Balance of £8,759 transferred to EMR365 spend on pump house
342	EMR Tree Planting	£ 12,166	£ 1,086	£ -	£ 624	£ 12,628	Income received from Resident Donations. Restricted to spend only on Trees
345	EMR Memorial Bench Maintenance	£ 120	£ -	£ -	£ 120	£ -	Expenditure to cover maintenance costs for Salts Benches
353	EMR External Officer Support	£ 2,504	£ -	£ -	£ 2,504	£ -	Expenditure to cover the Facilities external contractor.
355	EMR The Seaford App.	£ 1,206	£ -	£ -		£ 1,206	
358	EMR Community Projects	£ 4,080	£ 2,887		£ 5,479	£ 1,488	Income received from donations for Beach Access Tiles Expenditure towards Beach Access.
361	EMR - CIL Receipts	£ 11,048	£ 9,593	£ -	£ 7,988	£ 12,653	Income received from CIL monies via LDC Expenditure towards Beach Rail & Sleeper Works, Lay Planings to Cliff Grdns, Entrance Door to Museum
363	Capital Projects (Originally Seaford Dev Plan)	£ 51,353	£ -	£ -	£ 44,220	£ 7,133	RFO amended to a Capital Receipts Reserve- separated to new code 366- useable Capital Receipts. Expenditure towards WV Beach Hut Set Up & BBH works.
364	EMR - Spike Bar	£ 39,070	£ -	£ -	£ 522	£ 38,548	Used when relevant invoices were paid
365	EMR - Borehole & New Tank	£ 47,755	£ 8,759	£ -	£ 46,847	£ 9,667	Used when relevant invoices were paid
366	Seaford Development Plan	£ 60,912	£ -	£ -	£ -	£ 60,912	see 363
	General Fund	£ 207,154	£ -		£ 23,084	£ 184,070	
Totals		£ 657,099	£ 62,325.37	£ 8,759.00	£ 375,011.93	£ 330,762	



Seaford Town Council

Report 11/20

Agenda Item No:	14
Committee:	Council
Date:	18th June 2020
Title:	Annual Investment Strategy 2020/2021
By:	Karen Singleton, RFO
Purpose of Report:	To approve the Annual Investment Strategy

Recommendations

You are recommended to:

- 1. Approve the Annual Investment Strategy 2020/2021 as set out in Appendix A.**
 - 2. Note the contents of the report.**
-

1. Information

- 1.1 The Town Council is required to produce an Annual Investment Strategy and review it each financial year.
- 1.2 The 2020/2021 Annual Investment Strategy is attached at Appendix A. It is a requirement that this Strategy is made available to the public and therefore when approved a copy will be put on the Town Council's website.
- 1.2 Commercial Interest Rates are very low in general and have been so for a number of years.

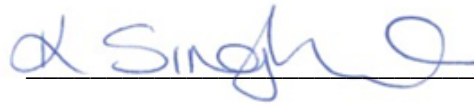
2. Financial Appraisal

- 2.1 The Town Council has a current account with the Co-Op Bank and also invests in CCLA's Public Sector Deposit fund which is an instant access fund. The yield began the year at 0.7916% but ended the year at 0.4804%. This only fell so sharply in March (February- 0.7214%) due to the Covid-19 crisis. £4,505.61 in interest was received in the financial year to 31/03/2020. £275,000 remains in the fund as at 31/03/2020.
- 2.2 £110.64 was received in interest from an old treasury account that is now closed.
- 2.3 The Town Council's limited resources means adopting a cautious approach to investing any surplus funding. The General Reserves are low and therefore there is little to invest. The precept is usually paid in two lump sums twice a year but this year was negotiated to be received in one payment, which means that for a few months, after the receipt of the precept, funds would be available that could potentially earn more interest.
- 2.4 There haven't been sufficient funds to invest in The Local Authority Property Fund (LAPF). This would only be suitable for funds that are available to be invested for a minimum of two years e.g. should the Town Council receive a large receipt for the sale of land and the receipt not be required for 2-5 years.

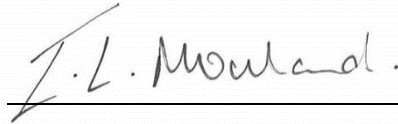
3. Contact Officer

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

RFO



Assistant Town Clerk





Seaford Town Council

ANNUAL INVESTMENT STRATEGY 2020/21

1. The Council has had regard to the Department of Communities and Local Government's (DCLG) Guidance on Local Government Investments and CIPFA's Treasury Management in Public Services: Code of Practice and Cross Sectoral Guidance Notes.
2. This Annual Investment Strategy states which investments the Council may use for prudent management of its treasury balances during the financial year.
3. **Investment Objectives**
 - 3.1 All investments will be in sterling.
 - 3.2 The general public policy objective for this Council is the prudent investment of its treasury balances.
 - 3.3 The Council's investment priorities are the security of reserves and liquidity of its investments.
 - 3.4 The Council will aim to achieve the optimum return on its investments commensurate with the proper levels of security and liquidity.
 - 3.5 The DCLG maintains that the borrowing of monies purely to invest or to lend and make a return is unlawful and this Council will not engage in such activity.
4. **Investment Balances/Liquidity of Investments**
 - 4.1 Based on its cash flow forecasts, the Council anticipates its fund balances in the financial year 2020/21 will be up to £1,300,000
 - 4.2 The Council has considered the current level of balances and estimated levels over the next 3 years coupled with the need for liquidity, its spend commitments and provision for contingencies. Should all expected funds be received then investments may be made for longer than 1 year but only in CCLAs Local Authorities Property Fund (LAPF) and only balances that will not be needed for at least 2 years.
 - 4.3 In order to maintain sufficient security and liquidity the Council will manage any surplus funds mainly through CCLA's Public Sector Deposit Fund which provide an optimal rate of interest. At the discretion of the RFO, in consultation with the Town Clerk, deposits in other UK banks, with a minimum long term Moody's (or equivalent) credit rating of 'A', may be used if offering a higher rate of interest.
5. **Investments defined as capital expenditure**
 - 5.1 The acquisition of share capital or loan capital in any body corporate is defined as capital expenditure under Section 16(2) of the Local Government Act 2003. Such investment will have to be funded out of capital or revenue resources and will be classified as "non specified investments".
 - 5.2 A loan or grant by this Council to another body for capital expenditure by that body is also deemed by regulation to be capital expenditure by this Council. It is therefore important for this Council to clearly identify if the loan has been made for policy reasons or if it is an investment for treasury management

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

- 5.3 It is not envisaged that any investments of a capital expenditure nature will be entered into during 2020/21. Investment in the LAPF is not classed as Capital Expenditure.

6. Provisions for credit related losses

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

7. Investment Strategy to be followed in house

- 7.1 To retain not less than one month’s average working capital (revenue) requirement in the current and instant access accounts giving immediate access.
- 7.2 Amounts representing the balance on Capital Receipts Reserve at the beginning of the financial year may be to be placed on deposit of up to one year’s duration depending on the prevailing interest rates. The Council currently has no such reserve and is not expected to have a Capital Receipts Reserve in 2020/21.
- 7.3 Any other funds may be placed on deposit of up to one year’s duration, depending on the prevailing interest rates and forecast cash flow requirements.
- 7.4 Suitably available funds may be placed for more than one year in CCLA’s LAPF, depending on cash flow requirements, up to a maximum of £2,000,000. See 4.2.
- 7.5 Having reviewed the Council’s current banking arrangements no practical alternatives are available in Seaford.

8. End of year Investment Report

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

Adopted: June 2020
Review: March 2021



Agenda Item No:	15
Committee:	Council
Date:	18th June 2020
Title:	Pensions Discretions Policies
By:	Karen Singleton, RFO
Purpose of Report:	To review the Council's Pensions Discretions Policies as requested by East Sussex County Council

Recommendations

You are recommended to:

- 1. Review, comment upon and approve the Council's Pensions Discretions Policies.**
-

1. Information

- 1.1 The recommended Pensions Discretion Policies are attached as Appendices 1-5 for consideration and approval.
- 1.2 Employers participating in the Local Government Pension Scheme (LGPS) in England and Wales must formulate, publish and keep under review a statement of policy on all mandatory discretions (or where the discretion is non-mandatory, they are recommended to) which they have the power to exercise in relation to members of the CARE (Career Average Revalued Earnings) scheme and earlier schemes.
- 1.3 To support employers in the compliance of the regulations, the East Sussex Pension Fund have provided templates for both statutory and non-statutory discretions requiring a policy. The Local Government Association (LGA) recommend including a further 8 non-mandatory discretions where a written policy should exist.
- 1.4 The LGA consider it appropriate for scheme employers to have a written policy in order that both members and the administering authority (East Sussex County Council, 'ESCC') are clear on the employer's policy on these matters.
- 1.5 The following appendices are attached to this report. The discretion templates are given by ESCC. The RFO has completed the 'Employer's Policy on the exercise of this discretion' column for discussion. Members are asked to review the statements and adopt Policies for the Council.
 - Appendix 1 Employer Discretions 2014 Scheme mandatory
 - Appendix 2 Employer Discretions 2014 Scheme non mandatory
 - Appendix 3 Employer Discretions 2008 Scheme mandatory

- Appendix 4 Employer Discretions 1998 Scheme mandatory
- Appendix 5 Employer Discretions 1995 Scheme mandatory

- 1.6 The current Pension Discretion Policy is attached as Appendix 6 for comparison.
- 1.7 Please contact the RFO prior to the meeting if you would like any further information on the individual policies.

2. Financial Appraisal

This report has no direct financial implications, though could have significant implications if any of the events in the policies occurred, depending on the policies made.

3. Contact Officer

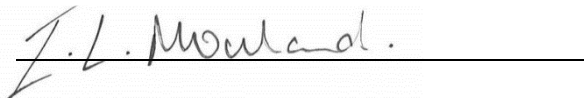
The Contact Officer for this report is Karen Singleton, RFO.

RFO



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Assistant Town Clerk



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Employer	Seaford Town Council
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Date of Policy Statement	19th June 2020
Date for Review	June 2022

Discretions under the Local Government Pension Scheme 2014

These discretions are Employer discretions under The Local Government Pension Scheme Regulations 2013 (prefix **R**) and The Local Government Pension Scheme (Transitional Provisions, Savings and Amendment) Regulations 2014 (prefix **TP**) on which Employers are required to formulate and publish a policy on.

Regulation	Discretion	Employer's Policy on the exercise of this discretion
The Local Government Pension Scheme Regulations 2013		
R16(2)(e)	Where Additional Pension Contributions are to be paid by regular contributions in order to purchase additional pension, whether to fund in whole or in part a member's additional pension contribution. The maximum additional pension which can be purchased is £7,026 with effect from 1 April 2019.	Seaford Town Council does not intend to exercise this discretion.
R16(4)(d)	Where an Additional Pension Contribution is to be paid by a lump sum contribution in order to purchase additional pension, whether to fund in whole or in part a member's additional pension contribution. The maximum additional pension which can be purchased is £7,026 with effect from 1 April 2019	Seaford Town Council does not intend to exercise this discretion.
R30(6) & TP11(2)	Whether to allow an active member who has attained the age of 55 or over, reduces their working hours or grade to receive immediate payment of all or part of their retirement pension to which the member is entitled in respect of that employment subject to an actuarial reduction.	Seaford Town Council does not intend to exercise this discretion.
R30(8)	Whether to waive in whole or in part any reduction in a member's pension benefits as a result of a member who has not attained normal pension age but who has attained the age of 55 or over and has elected, under R30(5), to receive	Seaford Town Council Agrees to adopt this discretion based on compassionate grounds i.e. compelling domestic reasons which will affect the

	<p>immediate payment of a retirement pension.</p> <p>Whether to waive in whole or in part any reduction in a member's pension benefits where a member flexibly retires under R30(6).</p>	<p>ability of the individual to continue with his/her present working arrangements, and/or ill health which does not meet the criteria for ill health requirement.</p>
R31	<p>Whether to award additional pension up to the maximum (£7,026 with effect from 1 April 2019) to an active member or a member who was an active member who was dismissed by reason of redundancy, or business efficiency, or whose employment was terminated by mutual consent on grounds of business efficiency within 6 months of the date the member's employment ended.</p>	<p>Seaford Town Council does not intend to exercise this discretion.</p>

The Local Government Pension Scheme (Transitional Provisions, Savings and Amendment) Regulations 2014

TP Schedule 2, para 1(1)(c) and 1(3)	<p>Whether to "switch on" the 85 Year Rule for a member voluntarily drawing benefits on or after age 55 and before age 60.</p>	<p>Seaford Town Council agree to adopt this discretion. Agreement to be determined through the Council's usual business case approval process.</p>
TP3(1), TP Schedule 2, para 2(1), R30(8).	<p>Whether to waive upon the voluntary early payment of benefits, any actuarial reduction on compassionate grounds or, for periods of service to which the compassionate service discretion does not apply, to waive any actuarial reduction on any grounds.</p>	<p>Seaford Town Council Agrees to adopt this discretion based on compassionate grounds i.e. compelling domestic reasons which will affect the ability of the individual to continue with his/her present working arrangements, and/or ill health which does not meet the criteria for ill health requirement.</p>

Employer	Seaford Town Council
Date of Policy Statement	18th June 2020
Date for Review	June 2022

Discretions under the Local Government Pension Scheme 2014

These discretions are Employer discretions under The Local Government Pension Scheme Regulations 2013 (prefix **R**) and The Local Government Pension Scheme (Transitional Provisions, Savings and Amendment) Regulations 2014 (prefix **TP**) on which Employers are recommended to formulate and publish a policy.

Regulation	Discretion	Employer's Policy on the exercise of this discretion
R17 & TP15(2A)	Whether, how much, and in what circumstances to contribute to a Shared Cost Additional Voluntary Contribution (SCAVC) arrangement	Seaford Town Council does not intend to exercise this discretion.
R16(16)	Whether to extend the 30 day deadline for member to elect for a Shared Cost Additional Pension Contribution (SCAPC) upon return from a period of absence from work with permission with no pensionable pay (otherwise than because of illness or injury, relevant child-related leave or reserve forces service leave)	Seaford Town Council does not intend to exercise this discretion.
R100(6)	Whether, with the agreement of the Pension Fund administering authority , to permit a member to elect to transfer pension rights from another registered pension scheme into the LGPS, if they had not made such an election to do so within 12 months of first joining the LGPS in that employment	Seaford Town Council does not intend to exercise this discretion.
R22(7) and (8)	Whether to extend the 12 month time limit within which a member who has a deferred LGPS benefit in England or Wales following the cessation of employment (or cessation of a concurrent employment) after 31 March 2014 may elect not to have their deferred benefits aggregated with their new LGPS employment (or ongoing concurrent LGPS employment) if the member has not made an election to retain separate benefits within 12 months of commencing membership of the LGPS in that new employment (or within 12	Seaford Town Council does not intend to exercise this discretion.

	months of ceasing the concurrent membership)	
TP10(6)	Whether to extend the 12 month time limit within which a member (who has not elected to be treated as a member who, in the same employment, was contributing to the Scheme on both 31 March 2014 and 1 April 2014) who has a deferred LGPS benefit in England or Wales following the cessation of employment before 1 April 2014, to elect to aggregate their deferred benefits with their new LGPS employment that commenced on or after 14 May 2018	Seaford Town Council does not intend to exercise this discretion.
R9&R10	How the pension contribution band to which an employee is to be allocated on joining the Scheme, and at each subsequent April, will be determined and the circumstances in which the Scheme employer will, in addition to the review each April, review the pension contribution band to which an employee has been allocated following a material change which affects the member's pensionable pay in the course of a Scheme year (1 April to 31 March)	Seaford Town Council will assess pay bands each April, in line with annual pay awards or increments or when there are significant material changes such as promotions or pay awards.
R21(4)(a)(iv), R21(4)(b)(iv) and R21(5)	<p>Whether, when calculating assumed pensionable pay when a member is:</p> <ul style="list-style-type: none"> – on reduced contractual pay or no pay on due to sickness or injury, or – absent during ordinary maternity, paternity or adoption leave, or paid shared parental leave, or during paid additional maternity or adoption leave, or – absent on reserve forces service leave, or – retires with a Tier 1 or Tier 2 ill health pension, or – dies in service <p>to include in the calculation the amount of any 'regular lump sum payment' received by the member in the 12 months preceding the date the absence began or the ill health retirement or death occurred. A 'regular lump sum payment' is a payment for which the member's Scheme employer determines there is a reasonable expectation that such a payment would be paid on a regular basis</p>	Seaford Town Council does not intend to exercise this discretion.

R21(5A) and R21(5B)	<p>When a member is:</p> <ul style="list-style-type: none"> – on reduced contractual pay or no pay due to sickness or injury, or – absent during ordinary maternity, paternity or adoption leave, or paid shared parental leave, or during paid additional maternity or adoption leave, or – absent on reserve forces service leave, or – retires with a Tier 1 or Tier 2 ill health pension, or – dies in service <p>if, in the Scheme employer’s opinion, the pensionable pay received in relation to an employment (adjusted to reflect any lump sum payments) in the 3 months (or 12 weeks if not paid monthly) preceding the commencement of Assumed Pensionable Pay (APP), is materially lower than the level of pensionable pay the member would have normally received, decide whether to substitute a higher level of pensionable pay when calculating APP, having had regard to the level of pensionable pay received by the member in the previous 12 months</p>	<p>Seaford Town Council does not intend to exercise this discretion.</p>
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Employer	Seaford Town Council
Date of Policy Statement	18th June 2020
Date for Review	June 2021

Discretions under the Local Government Pension Scheme 2008

Applicable to members who ceased active membership between 1 April 2008 and 31 March 2014

These discretions are Employer discretions under The Local Government Pension Scheme (Administration) Regulations 2008 (prefix **A**), LGPS (Benefits, Membership and Contributions) Regulations 2007 (prefix **B**), and The Local Government Pension

Scheme (Transitional Provisions, Savings and Amendment) Regulations 2014 (prefix **TP**) on which Employers are **required** to formulate and publish a policy.

Regulation	Discretion	Employer's Policy on the exercise of this discretion
TP1(1)(c) & TP1(2) of Schedule 2	Whether, as the 85 year rule does not automatically fully apply to members who would otherwise be subject to it and who choose to voluntarily draw their deferred benefits (on or after 14 May 2018) on or after age 55 and before age 60, to switch the 85 year rule back on in full for such members	The council would not normally consider this but, in exceptional cases may consider on a case by case basis, taken on its circumstances and merits and subject to Council approval.
TP1(1)(c) & TP1(2) of Schedule 2	Whether, as the 85 year rule does not automatically fully apply to members who would otherwise be subject to it and who choose to voluntarily draw their suspended tier 3 ill health pension (on or after 14 May 2018) on or after age 55 and before age 60, to switch the 85 year rule back on in full for such members	The council would not normally consider this but, in exceptional cases may consider on a case by case basis, taken on its circumstances and merits and subject to Council approval.
B30(5) and TP2(1) of Schedule 2	Whether, on compassionate grounds, to waive any actuarial reduction that would normally be applied to deferred benefits which are paid before age 65.	The council would not normally consider this but, in exceptional cases may consider on a case by case basis, taken on its circumstances and merits and subject to Council approval.
B30A(5) & T2(1) of Schedule 2	Whether, on compassionate grounds, to waive any actuarial reduction that would normally be applied to any suspended tier 3 ill health pension benefits which are brought back into payment before age 65	The council would not normally consider this but, in exceptional cases may consider on a case by case basis, taken on its circumstances and merits and subject to Council approval.

Employer	Seaford Town Council
Date of Policy Statement	18th June 2020
Date for Review	June 2022

Discretions under the Local Government Pension Scheme 1998

Applicable to members who ceased active membership between 1 April 1998 and 31 March 2008

These discretions are Employer discretions under The Local Government Pension Scheme 1997 Regulations (prefix **L**) and The Local Government Pension Scheme (Transitional Provisions, Savings and Amendment) Regulations 2014 (prefix **TP**) on which Employers are required to formulate and publish a policy.

Regulation	Discretion	Employer’s Policy on the exercise of this discretion
TP1(1)(f) & TP1(2) of Schedule 2	Whether, as the 85 year rule does not automatically fully apply to members who would otherwise be subject to it and who choose to voluntarily draw their deferred benefits (on or after 14 May 2018) on or after age 55 and before age 60, to switch the 85 year rule back on in full for such members	The council would not normally consider this but, in exceptional cases may consider on a case by case basis, taken on its circumstances and merits and subject to Council approval.
L31(2)	Whether to grant applications for the early payment of pension benefits on or after age 50 and before age 55 ¹	The council would not normally consider this but, in exceptional cases may consider on a case by case basis, taken on its circumstances and merits and subject to Council approval.
L31(5) & TP 2(1) of Schedule 2	Whether, on compassionate grounds, to waive any actuarial reduction that would normally be applied to benefits which are paid before age 65	The council would not normally consider this but, in exceptional cases may consider on a case by case basis, taken on its circumstances and merits and subject to Council approval.

¹ It should be noted that benefits paid on or after age 50 and before age 55 will be subject to an unauthorised payments charge under the Finance Act 2004 and, where applicable, an unauthorised payments surcharge under that Act, and a Scheme sanction charge on any benefits built up after 5 April 2006.

Employer	Seaford Town Council
Date of Policy Statement	18th June 2020
Date for Review	June 2022

Discretions under the Local Government Pension Scheme 1995

Applicable to members who ceased active membership before 1 April 1995

These discretions are Employer discretions under The Local Government Pension Scheme 1995 on which Employers are **required** to formulate and publish a policy.

Regulation	Discretion	Employer's Policy on the exercise of this discretion
D11(2)(C)	Whether to grant applications for the early payment of deferred pension benefits on or after age 50 and before NRD on compassionate grounds ² .	The council would not normally consider this but, in exceptional cases may consider on a case by case basis, taken on its circumstances and merits and subject to Council approval.

² It should be noted that benefits paid on or after age 50 and before age 55 will be subject to an unauthorised payments charge under the Finance Act 2004 and, where applicable, an unauthorised payments surcharge under that Act, but there would be no Scheme sanction charge.



Employer	Seaford Town Council
Date of Policy Statement	15/01/2015 (reviewed 29/03/2018)
Date for Review	April-20

Discretions under the Local Government Pension Scheme 2014

These discretions are Employer discretions under The Local Government Pension Scheme Regulations 2013 (prefix R) and The Local Government Pension Scheme (Transitional Provisions, Savings and Amendment) Regulations 2014 (prefix TP) on which Employers are required to formulate and publish a policy on.

Regulation	Discretion	Proposed Employer's Policy on the exercise of this discretion
The Local Government Pension Scheme Regulations 2013		
R16(2)(e)	Where APCs are to be paid by regular contributions, whether to fund in whole or in part a members additional pension contribution. The maximum additional pension which can be purchased from 1 st April 2014 is £6,500.	<i>Not to adopt this discretion See paras 1.1 – 1.3 below</i>
R16(4)(d)	Where APCs are to be paid by a lump sum contribution, whether to fund in whole or in part a members additional pension contribution. The maximum additional pension which can be purchased from 1 st April 2014 is £6,500.	<i>Not to adopt this discretion See paras 1.1 – 1.3 below</i>
R30(6) & TP11(2)	Whether to allow an active member who has attained the age of 55 or over who reduces their working hours or grade to receive immediate payment of all or part of their retirement pension to which the member is entitled to in respect of that employment subject to an actuarial reduction.	<i>Not to adopt this discretion</i>
R30(8)	Whether to waive in whole or in part any reduction in a members pension benefits as a result of a member who has not attained normal pension age but who has attained the age of 55 or over and has elected to receive immediate payment of a retirement pension.	<i>Agree to adopt these discretions based on compassionate grounds ie compelling domestic reasons which will affect the ability of the individual to continue with his/her present working arrangements, and/or ill health which does not meet the criteria for ill-health requirement.</i>

R31	Whether to award additional pension up to a maximum of £6,500 to an active member or a member who was an active member who was dismissed by reason of redundancy, or business efficiency, or whose employment was terminated by mutual consent on grounds of business efficiency within 6 months of the date the members employment ended.	<i>Not to adopt this discretion.</i>
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The Local Government Pension Scheme (Transitional Provisions, Savings and Amendment) Regulations 2014		
TPSch 2, 2(2)	Whether to "switch on" the 85 Year Rule for a member voluntarily drawing benefits on or after age 55 and before age 60.	<i>Agree to adopt this discretion. Agreement to be determined through the Council's usual business case approval process.</i>
TPSch 2, 2(3)	Whether to waive, on compassionate grounds, the actuarial reduction applied to benefits from pre 1/4/14 membership where the employer has "switched-on" the 85 Year Rule for a member voluntarily drawing benefits on or after age 55 and before age 60.	<i>Agree to adopt these discretions based on compassionate grounds ie compelling domestic reasons which will affect the ability of the individual to continue with his/her present working arrangements, and/or ill health which does not meet the criteria for ill-health requirement.</i>

- 1.1 The 2013 regulations introduce two new discretions in relation to 'Additional Pension Contributions' (APCs). Essentially, APCs provide for additional pension to be purchased which will then enhance the final pension benefits payable. The discretions provide the opportunity for the employer to fund, either in whole or in part, the cost of this additional pension contribution.
- 1.2 In determining our policy on this, careful consideration needs to be given to both the circumstances in which such contributions would be made and the costs of doing this. In practice, there will be very few, if any, occasions when this would be appropriate as this is likely to be used as either a recruitment incentive or as part of a severance arrangement for the most senior staff. The costs associated with this are considerable, for example, the maximum additional pension which can be purchased is £6,500. As a guide, the costs of purchasing this for a male aged 40 years is £55,926 and for a female aged 40 years is £59,826. These costs increase the older the individual, for example, rising to £78,208 for a female aged 50 years.
- 1.3 This level of cost is disproportionate to the potential benefit(s) that would be gained by the organisation in applying this discretion and as such, there is no business case for operating it. It is therefore recommended that our policy in relation to APCs is to not operate this as a discretion.