



## Seaford Town Council

### Seaford Town Council Full Council Agenda – 23<sup>rd</sup> June 2021

#### To the Members of the Full Council

Councillors S Adeniji, N Adil, D Argent, L Boorman, M Brown, J Cash, S Dunn, J Edson, M Everden, MA Hayder, R Hayder, O Honeyman, R Honeyman, J Lord, J Meek, B Payne, R Reed, G Rutland, L Wallraven and B Webb.

A Meeting of the **Full Council** will be held at **Seaford Baptist Church, Belgrave Road, Seaford, BN25 3EE** on **Wednesday 23<sup>rd</sup> June 2021** at **7.00pm**, which you are summoned to attend.

Adam Chugg

Town Clerk

11<sup>th</sup> June 2021

#### PLEASE NOTE:

- Public attendance at this meeting will be limited to 14 people.
- The meeting will also be livestreamed and recorded to the Town Council's YouTube channel to enable the public to watch this remotely.
- See the end of the agenda for further details of public access and participation.
- Unless you have a valid medical exemption, all participants must wear a mask when at the meeting – failure to do so may result in you being asked to leave.
- Ahead of the meeting, the Mayor has requested that his Chaplain provide a short reflection for the meeting. Anyone not wishing to take part in this reflection is invited to wait until 6.55pm before attending the meeting.

### AGENDA

#### 1. Apologies for Absence

To consider apologies for absence.

## **2. Disclosure of Interests**

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

## **3. Public Participation**

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

## **4. Minutes**

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

4.1	Full Council – Annual Meeting	20 <sup>th</sup> May 2021 - virtual	<a href="https://www.seafordtowncouncil.gov.uk/wp-content/uploads/2021/01/20.05.21-Annual-Council-Meeting-Minutes-DRAFT.pdf">https://www.seafordtowncouncil.gov.uk/wp-content/uploads/2021/01/20.05.21-Annual-Council-Meeting-Minutes-DRAFT.pdf</a>
4.2	Full Council – Ordinary Meeting	20 <sup>th</sup> May 2021 - virtual	<a href="https://www.seafordtowncouncil.gov.uk/wp-content/uploads/2021/01/20.05.21-Ordinary-Council-Meeting-Minutes-DRAFT.pdf">https://www.seafordtowncouncil.gov.uk/wp-content/uploads/2021/01/20.05.21-Ordinary-Council-Meeting-Minutes-DRAFT.pdf</a>
4.3	Planning & Highways	25 <sup>th</sup> May 2021 - virtual	<a href="https://www.seafordtowncouncil.gov.uk/wp-content/uploads/2021/01/25.05.21-Planning-Highways-Minutes-DRAFT.pdf">https://www.seafordtowncouncil.gov.uk/wp-content/uploads/2021/01/25.05.21-Planning-Highways-Minutes-DRAFT.pdf</a>

## **5. Seaford Head – Historic Fort**

To receive a presentation from Historic England and Archaeology South East on the Iron Age fort on Seaford Head and the works they would like to undertake to investigate this.  
To consider report 32/21 complementing the above presentation and seeking approval for delegated authority to determine approval for works to be undertaken (pages 9 to 10).

## **6. Civic Reports**

### **a. Mayor's Update Report**

To consider report 30/21 presenting the Mayor's Update Report (pages 11 to 14).

### **b. Young Mayor's Update Report**

To consider report 31/21 presenting the Young Mayor's Update Report (pages 15 to 16).

## **7. Town Council Working Group Reports**

### **a. Assets Working Group Update Report**

This report is to follow in due course

### **b. Climate Change Working Group Update Report**

This report is to follow in due course.

## **8. Outside Body Representative Reports**

A new standard agenda item to enable Town Councillors appointed as representatives of outside bodies of the Town Council to give brief verbal updates on relevant business / activities of the outside body, for noting only.

## **9. District & County Councillor Update Report**

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

### **10. Town Clerk's Update Report**

To consider report 33/21 updating Full Council on key Town Council work and work priorities for the Town Clerk (pages 17 to 25).

### **11. Annual Internal Audit Report Year Ended 31<sup>st</sup> March 2021**

To consider report 16/21 presenting the Final Internal Audit report from Mulberry & Co Ltd for 2020 - 2021 (pages 26 to 45).

### **12. Annual Governance Statement 2020 - 2021**

To consider report 17/21 enabling Full Council to discuss and approve the Annual Governance Statement 2020 - 2021 (pages 46 to 58).

### **13. Annual Governance and Accountability Return - Accounting Statements (Section 2) and Final Accounts 2020 – 2021**

To consider report 18/21 presenting the Final Accounts and Annual Governance and Accountability Return (Section 2) for the year ended 31<sup>st</sup> March 2021 for approval and adoption (pages 59 to 87).

### **14. Seaford Town Football Club Lease Renewal**

To consider report 27/21 seeking Full Council's consideration of approving a 50 year lease to Seaford Town Football Club for the football clubhouse at The Crouch (pages 88 to 90).

### **15. Seaford Beach Guide 2021**

To consider report 28/21 presenting details of the proposed Seaford Beach Guide for 2021 (pages 91 to 98).

## **16. Parliamentary Boundary Review 2023**

To consider report 29/21 advising of the review currently being carried out by the Boundary Commission for England and the details of the boundary changes proposed for the Lewes Parliamentary Constituency (pages 99 to 101).

## **17. Meeting Arrangements**

This report is to follow in due course as it is subject to the intended announcement by Government expected on 14<sup>th</sup> June 2021 regarding the implementation of its exit from lockdown roadmap.

### **AGENDA NOTES**

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

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

Email: [admin@seafordtowncouncil.gov.uk](mailto: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 Town Councillors, Young Mayor, Deputy Young Mayor and registered email recipients.

#### **Public Access:**

Members of the public looking to access this meeting will be able to do so by:

1. Watching the livestream of the meeting on the [Town Council's YouTube channel](#)

OR

2. Attend the meeting in person.

Due to Covid-19 restrictions, the number of public in attendance will be limited to 14.

The Town Council therefore asks that you contact

[georgia.raeburn@seafordtowncouncil.gov.uk](mailto:georgia.raeburn@seafordtowncouncil.gov.uk) or 01323 894 870 to register your interest in attending at least 24 hours before the meeting.

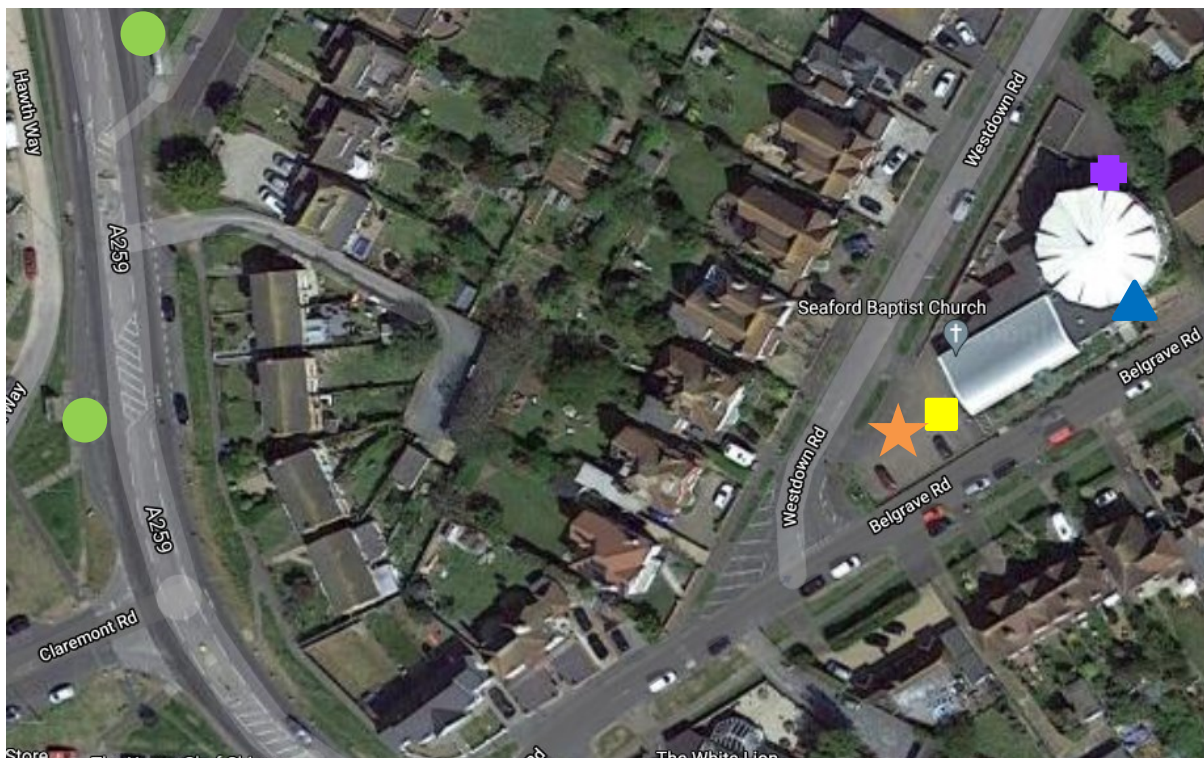
Spaces will be assigned on a first come, first served basis.

Please note that if you don't register and just attempt to turn up at the meeting, this could result in you not being able to attend if there is no space.

#### **Public Access to the Venue:**

If you are attending the meeting in person, please arrive for 6.55pm where you will be shown into the meeting for a 7.00pm start.

Access to the meeting by all participants is as set out below:



#### Picture key:

**Green circle** – main bus route stops, a 2 to 3 minute walk from venue.

**Yellow square** – bike racks available onsite.

**Orange star** – onsite car parking, limited number of spaces – alternative car parking on street.

**Blue triangle** – main entry point to be used, requires use of stairs OR

**Purple cross** - disabled access and pathway to Belgrave Road or Westdown Road.

#### Public Participation:

Members of the public looking to participate in the public participation section of the meeting may do so in three ways:

1. Submit a written statement using the above contact details, which will be read out by a Council Officer during the public participation section of the meeting, or;
2. Join a virtual Zoom meeting that will be visible to the meeting participants and will allow you to make your statement verbally to those present in the meeting, or;
3. If attending the meeting in person, by making a verbal statement at the meeting during the public participation section of the meeting.

Your statement should be regarding business on the agenda for that meeting.

A summarised version of your statement, but no personal details, will be recorded in the minutes of the meeting.

Where required, the Town Council will try to provide a response to your statement but if it is unable to do so at the meeting, may respond in writing following the meeting.

### **Written Statement:**

1. Please ensure that any written statement is submitted to [georgia.raeburn@seafordtowncouncil.gov.uk](mailto:georgia.raeburn@seafordtowncouncil.gov.uk) at least 24 hours before the meeting.
2. Submissions can be submitted by post but you must be mindful that this is received 24 hours before the meeting still; the Town Council cannot take responsibility for post that is not received in time.
3. While every effort will be made to include all submissions possible, those received later than the above may not be guaranteed to be read aloud.
4. Submissions should be no longer than 4 minutes in length to read (this is roughly 1 – 2 pages of A4).
5. If there are any concerns about the nature of your submissions, officers will raise this with you in advance of the meeting where possible but the right is reserved to not read aloud all of submissions where there is a justified reason for this – officers will inform you where this is the case.

### **Verbal Statements:**

Further details regarding the specifics of attending the Zoom meeting or in person are further below, but these are key points for any form of verbal participation in the meeting:

1. You will only be able to speak at a certain point of the meeting; the Chair of the meeting will indicate when this is (if via Zoom, the technical host will also prompt you if needed).
2. You do not have to state your name if you don't want to.
3. This point is usually included on the meeting agenda as 'Public Participation' although in Planning & Highways Committee meetings members of the public are also invited to speak immediately before each planning application, if they wish to.
4. If you are unsure of when best to speak, either query this with an officer/councillor ahead of the meeting or raise your hand during the public participation item of the meeting and ask the Chair – they will always be happy to advise.
5. When the Chair has indicated that it is the part of the meeting that allows public participation, raise your hand and the Chair will invite you to speak in order.
6. If attending via Zoom and you have no video feed and only audio, you will have to unmute yourself and state your wish to speak or indicate this using the 'chat function' within Zoom.
7. Statements by members of the public are limited to four minutes and you don't automatically have the right to reply. The Chair may have to cut you short if you overrun on time or try to speak out of turn – this is just to ensure the meeting stays on track.



8. Members of the public should not speak at other points of the meeting.

### **Participation via Zoom meeting:**

If you are looking to join the Zoom meeting you will need to join the meeting for 7.00pm.

Please use the meeting details below.

It is important to note that at this Zoom meeting you will only be able to see yourself and other public participants, not the physical meeting. If you would like to watch the meeting proceedings, you will need to have both the livestream and Zoom operating (which can be done on the one device/screen); [instructions to do this are available for download from the Town Council's website.](#)

### **Zoom Details:**

Zoom Meeting Link:

<https://zoom.us/j/98177154652?pwd=eVZqbTBqSThSYTN5UTdnSEI1bHJRQT09>

Zoom Meeting ID: 981 7715 4652

Zoom Meeting Passcode: please email [georgia.raeburn@seafordtowncouncil.gov.uk](mailto:georgia.raeburn@seafordtowncouncil.gov.uk) at least 24 hours before the meeting to request the passcode

### **Joining the Zoom Meeting:**

1. When you join the meeting, you will enter the virtual waiting room and a Town Council officer (the 'technical host') will let you in to the meeting at the appropriate time.
2. We advise residents to change their Zoom names to 'Resident' as names will be visible to those in the meeting and possibly on the livestream of the meeting to YouTube.
3. With Zoom, you will have the option to choose whether or not you want your video feed on.
4. We ask that all members of the public remain muted during the meeting.
5. If joining part way through the meeting, you may have a short period in the waiting room if the host has to wait for a suitable point to allow you to enter.
6. The Zoom meeting will remain live for all of the meeting (save for where an exclusion of the press and public is required) but participation will be limited to the public participation section of the meeting.

### **Covid-safety Measures:**

The Town Council meetings are being held at Seaford Baptist Church as the meeting space allows for safe distancing of participants, as well as the required equipment to livestream meetings.

In addition to the safety measures being taken in the venue itself, there are steps that you can take to protect yourself and the other participants:

1. Do not attend the meeting if you are displaying any Covid-19 symptoms; a high temperature, a new continuous cough or a loss or change to your sense of smell or taste (source [NHS website](#)); or if there is any reason to believe you have been in contact with someone with Covid-19.
2. Unless you have a valid medical exemption, you will be required to wear a mask when in the venue. Failure to do so could result in your being removed from the meeting.
3. The Town Council would encourage anyone attending the meeting in person to have carried out a rapid lateral flow coronavirus test before attending. These are tests taken at home, giving you an instant result, and ordered for free from the [Gov.uk website](#) or by calling 119 (open 7am to 11pm, calls are free).
4. If you test positive, do not attend the meeting; you will need to self-isolate immediately and follow the advice on the [NHS website](#).
5. Touch as few shared surfaces as possible when at the meeting and bring your own supplies (reusable water bottles, pens, tissues, copies of agendas etc).





## Seaford Town Council

<b>Report No:</b>	<b>32/21</b>
<b>Agenda Item No:</b>	<b>5</b>
<b>Committee:</b>	<b>Full Council</b>
<b>Date:</b>	<b>23<sup>rd</sup> June 2021</b>
<b>Title:</b>	<b>Seaford Head – Iron Age Fort Investigations</b>
<b>By:</b>	<b>Adam Chugg, Town Clerk</b>
<b>Purpose of Report:</b>	<b>To enable Full Council to consider proposals for work to investigate the Iron Age Fort.</b>

<b>Recommendations</b>
<b>Full Council is recommended:</b>
<ol style="list-style-type: none"><li>1. To note the report.</li><li>2. To hear the presentation from experts from Historic England and Archaeology South East and raise any questions.</li><li>3. To give delegated authority to the Town Clerk, in consultation with the Mayor and Chair of Community Services, to determine approval of the work to be undertaken, fully updating all councillors as soon as possible.</li></ol>

### 1. Introduction

- 1.1** The recent cliff falls on Seaford Head have started to expose part of the Iron Age Fort present under the earth. This is clearly a site of great historic importance and so experts are coming forward wishing to undertake work to investigate what is there and how best it can be recorded / preserved / managed in the future.
- 1.2** Historic England and Archaeology South East wish to carry out investigations on the site.
- 1.3** The proposed work is being overseen by a project group consisting of Historic England (Chair), Archaeology South East, Seaford Town Council,

Natural England, Sussex Wildlife Trust, South Downs National Park Authority, Environment Agency and Lewes District Council.

- 1.4 At this stage, fieldwork is anticipated as taking place in September.
- 1.5 As landowners and custodians of the site, the Town Council is being consulted on the plans and its permission will be needed for the work.
- 1.6 Councillors will also be mindful of the ecological and environmental importance of the site, as well as its proximity to public footpaths and also Seaford Head Golf Course.

## **2. Council Meeting 23<sup>rd</sup> June**


- 2.1 Representatives from Historic England and Archaeology South East will be presenting plans to the meeting.
- 2.2 This will give councillors the opportunity to learn more and raise any questions they may have about the work itself, safety on the site, care for/preservation of the site, how the work will be used etc.
- 2.3 Following this, Full Council is asked to grant delegated authority so that a decision can be made on permission for the project once detailed proposals are brought forward.

## **3. Financial Appraisal**

- 3.1 At this stage, there are no direct financial implications, but councillors should be aware that this may change as the project progresses. Where this is the case, the Town Clerk and RFO will consider any financial implications carefully and where required, a report would be brought back to the necessary Committee/Council for approval of any associated expenditure. It must also be highlighted that this project will require officer time.

## **4. Contact Officer**

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

Town Clerk	
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## Seaford Town Council

<b>Report No:</b>	<b>30/21</b>
<b>Agenda Item No:</b>	<b>6a</b>
<b>Committee:</b>	<b>Full Council</b>
<b>Date:</b>	<b>23<sup>rd</sup> June 2021</b>
<b>Title:</b>	<b>Mayor's Update Report June 2021</b>
<b>By:</b>	<b>Isabelle Mouland, Assistant Town Clerk</b>
<b>Purpose of Report:</b>	<b>To present the Mayor's update report.</b>

<b>Recommendations</b>
<b>Full Council is recommended:</b>
1.To note the contents of the report.

### 1. Information



1.1 The Mayor's Update Report can be found at Appendix A.

### 2. Financial Appraisal

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

### 3. Contact Officer

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

Assistant Town Clerk	
Town Clerk	

## **30/21 Mayor's Update Report June Appendix A**

### **Mayor's Report to 23 June 2021 Town Council**

I want to begin my first report as Mayor for this Municipal Year by thanking my fellow Councillors for electing Councillor Cash and myself to serve for another year as Deputy Mayor and Mayor. We are looking forward to a more normal, post-pandemic year of Civic events. As with our previous year, I will be pleased for Councillor Cash to wear her Deputy Mayor's Chain when I am wearing the Mayor's Chain and Medal. Mrs Ann Reed is delighted to have the opportunity to be a 'real Mayoress' rather than a virtual one. The Rev Andy Machin has agreed to have a second year as Mayor's Chaplain and is looking forward to leading face-to face "Reflections" before Town Council Meetings and also to leading an actual Civic Service and Mayor's Carol Concert as well as other Chaplain's duties during this year.

The very enjoyable cooperation with Peter White, the Town Crier of Seaford and Serjeant at Mace will continue as usual, which is not only consistent with Civic Protocol, but convenient for producing opportunities for lively photoshoots, his rousing proclamations, and offering me an opportunity to learn about the rich history of the town, and its townsfolk, from someone who has served our residents so well for so many years.

I am especially looking forward to sharing ideas and working with the new Young Mayor Joseph Lacey and Deputy Young Mayor Erin Franklin particularly because of the growing environmental activism and activities in Seaford, with an increasing number of events and initiatives which focus our attention on our town's future, with all its challenges and opportunities. It is good to note Seaford Town Council's leadership and unity in declaring the Climate Emergency, but this was just a beginning for a new vision for the town.

In 2021, I endeavoured to bring our Councillors together for social events on a 'we are stronger together' basis. My first attempt was a "bring your own picnic with wine event" in the yard of the South Hill Barn. It went well, with new and more experienced councillors getting to know each other, but further social events were prevented by the pandemic's social restrictions. Continuing my theme of 'stronger together' I intend to look for opportunities for councillors and officers to volunteer together in support of community activities and particularly in support of environmental projects and activities.

Our officers are to be highly commended for the way in which the Town Council continued to work efficiently and effectively during a time when the requirement to work from home, and with some colleagues furloughed, became the norm. I am looking forward to continuing to work with our Town Clerk in support of his culture of inclusive working and his promoting shared decision making. I appreciate his ethos of councillors informed and engaged and that his teams of officers are supported in order to achieve successful outcomes. In similar vein to our Town Clerk, I value 'no surprises' and 'mutual respect'. The buck definitely stops with him!

But now, what I am looking forward to most will be the invitations to open businesses and fetes and fayres and other community events and the opportunities this will give me to promote these, and our unique town on the Mayor's Facebook Page and in relevant media.

The Civic events that took place in the past year were either zoomed or MS Teamed which kept us working together and focussed, but lacked the atmosphere of real events; whereas this year, I hope to attend actual events, such as the Lord Lieutenant's Garden Party and the High Sherriff's Prayer Breakfast. I hope and expect to be able to welcome neighbouring Mayors and Chairs to events in Seaford and to accept invitations to their events in return. I also hope to welcome Civic dignitaries from the County to visit Seaford.

The National Association of Civic Officers (NACO) has recently advised Council's that the best way for the role of Mayor to support charities is to not fundraise on a charity's behalf, but to instead raise awareness, share and support key priorities of the charity, and to attend and take part in the charity's own fundraising activities . Our Officers support this new best practice and it is good to know that the Mayor's Charity Initiative set up in my previous term, and being continued for this term, already follows that advice. In fact, we have already been innovative in this respect by developing ways of facilitating fundraising through the Seaford Rotary "Over the Rainbow Walk" in June and 'Support our Seaford Charities' in September organised by Martello Rotary, with Seaford Rotary, NP&S LIONS, Seaford Bonfire Society and the National Coastwatch Institution.

Environment and Climate Change are certainly going to be important aspects of my new year as Mayor with initiatives being taken inside the Town Council and across the town.

In conclusion, all of us hope that Seaford – its community, its business and voluntary sectors will be able to grow, when restrictions are lifted. My 'stronger together' ethos for the Town Council is also relevant for the town. The resilience of our businesses and our supportive community, so evident from the help given by volunteers during long periods of social isolation during the lockdown days, show how Seaford copes with adversity!

Now, with the restrictions being lifted, we can breathe again and find our new normal.

Councillor Rodney Reed

Mayor of Seaford 2021 to 2022





## Seaford Town Council

<b>Report No:</b>	<b>31/21</b>
<b>Agenda Item No:</b>	<b>6b</b>
<b>Committee:</b>	<b>Full Council</b>
<b>Date:</b>	<b>23<sup>rd</sup> June 2021</b>
<b>Title:</b>	<b>Young Mayor's Update Report June 2021</b>
<b>By:</b>	<b>Isabelle Mouland, Assistant Town Clerk</b>
<b>Purpose of Report:</b>	<b>To present the Young Mayor's update report.</b>

<b>Recommendations</b>
<b>Full Council is recommended:</b>
1.To note the contents of the report.

### 1. Information



- 1.1 The update report from the newly-elected Young Mayor for 2021 – 2022, Joseph (Joe) Lacy, can be found at Appendix A.

### 2. Financial Appraisal

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

### 3. Contact Officer

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

Assistant Town Clerk	
Town Clerk	

## **31/21 Young Mayor's Update Report June Appendix A**

My name is Joe and I am looking forward to working with everyone this year.

A bit about me...

I play lots of sport and have done my whole life. I particularly enjoy rugby and running although I have participated many other sports, from trampolining to sailing.

I have always lived in Seaford and have been part of various clubs such as Scouts and the cricket club.

I have helped out with the NPS Lions club at their fundraising events including the Seaford half marathon, the Donkey Derby and Santa's sleigh in Peacehaven. I currently volunteer with the junior Seaford Striders group as part of my Duke of Edinburgh Award.

This year, whilst I am the Young Mayor, I would like support the WOLO Foundation charity as I believe that the support they give to local families who are dealing with cancer is personal and practical. I feel this is really unique and something that isn't offered widely.

I am currently exploring fundraising ideas and events for this year.



## Seaford Town Council

<b>Report No:</b>	<b>33/21</b>
<b>Agenda Item No:</b>	<b>10</b>
<b>Committee:</b>	<b>Full Council</b>
<b>Date:</b>	<b>23<sup>rd</sup> June 2021</b>
<b>Title:</b>	<b>Town Clerk's Update Report – June 2021</b>
<b>By:</b>	<b>Adam Chugg, Town Clerk</b>
<b>Purpose of Report:</b>	<b>To update Full Council on key Town Council work and work priorities for the Town Council.</b>

<b>Recommendations</b>
<b>Full Council is recommended:</b>
1. To note the contents of the report.

### 1. Preamble

- 1.1 As with my previous reports, I provide an update against the key areas of work and priorities set out in my last report, plus any additional areas of important work that have been added. Updates in this report are shown in green and underlined and fronted with 'NEW'.
- 1.2 NEW Please be aware it is less than a month since I wrote the previous report so councillors may wish to refer to all items below to get a full picture of what is happening.
- 1.3 NEW This is the first meeting since the election of our new young mayor and deputy young mayor. I would like to congratulate them both and look forward to working with them over the months ahead.
- 1.4 NEW It is also the first report since it was confirmed I have passed my probationary period. I want to thank all councillors and officers for their support in my first six months in post and to thank you for confirming me in the role. I cannot emphasise enough what a pleasure it is to work with you all and how honoured I am to hold this post.

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

**2.1** Current priorities for my role include:

**2.2** *Oversee a complete review of all contracting and agreements relating to grounds maintenance and any other areas of significant expenditure:*

**(a)** This work has been scoped out, and initial informal conversations have taken place with other councils. The core of this review will take place after the work for the Lottery on Martello toilets has been completed, and in time for the next budget-setting round.

**(b)** One key aspect of this review is identifying appropriate opportunities for re-wilding.

**(c)** Work is already taking place on parts of The Salts, The Crouch, Normansal and Princess Drive. May update: To further build on this, a report will be brought to Full Council in June.

**(d)** NEW Confirmation on proposals for green spaces managed by the Town Council are contained in the reports of the Climate Change Working Group and Assets Working Group being brought to this meeting.

**2.3** *Take forward the revising of the Hurdis House Lease:*

**(a)** Valuations are being obtained and our legal adviser has been briefed.

**(b)** Further conversations have taken place with the surveyor to inform the revised lease. In addition, some comments have also been received from the tenant. We expect to proceed to a draft lease shortly.

**2.4** *Oversee the completion of the budget setting process:*

**(a)** The budget was passed at Full Council in January.

**2.5** *Work with Councillors and officers on publicity and messaging relating to the budget and the precept for 21/22:*

**(a)** Thanks to the officers for an excellent Council Tax leaflet and press release – coverage in the Sussex Express focused on the Town Council being frugal.

**2.6** *Put together a confirmed list of measures to maximise revenue from 'Staycation' opportunities in 2021:*

**(a)** A report was presented to the March Full Council meeting.

- (b) May update: Following the endorsement at the March Full Council, the first of the regular progress reports was brought to the Community Services Committee Meeting on the 29th of April.
- (c) A summary of the measures was also presented to the Town Forum on the 20th of April.
- (d) Following the decision of the March meeting to offer one of the Martello Fields to local charities to raise revenue through temporary additional car parking, councillors should be aware we have had concerns raised by Seaford Environmental Alliance (SEA) and also a local resident. We have written to them explaining the reasons for the decision, the work the Town Council is doing in response to Climate Emergency and, in the case of SEA, an invitation to them to help with messaging discouraging car use. We will continue to monitor feedback closely, bearing in mind that the original decision was in response to resident feedback about the problems caused by the additional visitor cars in 2020.
- (e) NEW A 'Staycation' report will be presented to the next meeting of the Community Services Committee.

**2.7** *Review and update the arrangements relating to the golf professional:*

- (a) The review is underway and partly completed.

**2.8** *Continue to implement any response to changes to Covid 19 regulations, while making sure officers are doing all we can to ensure the rules are followed:*

- (a) There have been no changes since the last Full Council meeting. We are now planning for the changes outlined in the Government roadmap (see below).
- (b) In accordance with the government roadmap: The golf course re-opened on the 29th of March. The View opened for outdoor customers on the 15th of April. 'Non-essential' concessions have started to re-open on the seafront.
- (c) May update: At the Full Council Meeting on the 27th of April, we agreed the steps to take to restore physical Town Council Meetings. These will be reviewed at the Full Council on the 23rd of June.

- (d) In accordance with the Government's Covid roadmap, The View has re-opened to indoor customers this week.
- 2.9** *Seek updates from the Lottery regarding the application for funding for the Martello Toilets and work with officers and councillors on plans to take this forward in the light of the Lottery decision:*
- (a) A meeting took place with our Lottery Officer in February. A report about this and our next steps was presented to the March Full Council Meeting.
- (b) May update: A further meeting with the Lottery has taken place, and it is now a top priority to put together the information needed to proceed with the Lottery application. At the same time, we have also been recruiting a new architect to oversee the final submission.
- (c) NEW There has been a brilliant response to the advert for the architect and shortlisting and final interviews are in progress.

### **3. Priorities**

- 3.1** *Work with councillors, staff and stakeholders to update and refresh the Strategic Objectives of the Town Council:*
- (a) This work will begin after the by-election in early May.
- (b) May update: It is hoped that the continued relaxation of Covid restrictions will enable some face-to-face meetings over the summer to update our objectives. It will also be a good opportunity to liaise with residents and key stakeholders.
- (c) NEW Plans to take this work forward will be presented to councillors soon.
- 3.2** *Enable the Town Council to play its role in tackling climate emergency, working with councillors and staff to build on the Climate Emergency motion:*
- (a) Work is underway to plan for the Climate Day in August.
- (b) A lot of good work is taking place on the golf course, as part of our commitments to 'Operation Pollinator,' including beehives, wild flowers and maintenance that encourages a diversity of ecology and wildlife.
- (c) A report from the Climate Change Working Group is on the agenda for this meeting.



- (d) The presentation to the Town Forum described the range of work already underway, including: Golf Course – bee hives; maintenance that encourages ecological diversity; use of indigenous flowers and plants; reduced use of pesticides. Re-wilding – parts of The Salts, Normansal, Princess Drive and The Crouch. We are looking into how best to enable Town Council decisions to always take account of environmental factors. Climate Day in early August.
  - (e) May update: So, the Town Council has been taking a number of steps and a report will be presented to the June Full Council meeting.
  - (f) NEW As stated above, confirmation on proposals for green spaces managed by the Town Council are contained in the reports of the Climate Change Working Group and Assets Working Group being brought to this meeting.
  - (g) NEW We continue to take what steps we can, including a bike repair facility in the concession at High and Over, working with concessions to reduce single-use and signing up for 'On Course', environmental awareness in golf course management.
- 3.3** *Work with councillors and staff to confirm and implement work that can maximise revenue from 'Staycation' opportunities in 2021:*
- (a) See 'Staycation' section above.
- 3.4** *Improve the financial stability and sustainability of the Town Council over time:*
- (a) Working closely with the Responsible Financial Officer (RFO) on this. An updated Finance Regulations and Risk Register are on the agenda for this meeting.
  - (b) Good progress is being made and will be reflected in the year-end accounts.
  - (c) We have also introduced some new internal controls to ensure budgets are followed as far as is possible.
  - (d) May update: The RFO has updated councillors on the year end position and the increase in the General Reserve at the year end.
- 3.5** *Lead and oversee the Town Council response to any further Covid changes and be ready for what the future may hold:*

- (a) Plans are in place in response to the Government announcement of the roadmap.
  - (b) These include: Re-opening the golf course on the 29th of March. Determining re-opening date for The View. Claiming any relevant Government funds and support outlined in the recent budget. Working closely with our concessions to work within the Covid guidelines. Updating our Position Statement. Preparing for the expected influx of visitors as the restrictions are relaxed – a report was presented to the March meeting.
  - (c) Please note that the current Government guidelines are that working from home remains the norm and so officers are working on this basis, while plans are being made for when this guidance changes – a timetable for this was not part of the roadmap announcements. In addition, Town Council meetings are currently ‘virtual’, in line with government guidelines – we are looking at how to implement any changes that would follow from the guidance being changed and will keep councillors informed about this.
  - (d) NEW At the time of writing this report, we are still awaiting the latest government guidance on the roadmap and if the planned relaxation of restrictions is postponed from the 21<sup>st</sup> June.
  - (e) NEW How to proceed with Town Council meetings is an item elsewhere on this agenda.
  - (f) NEW In addition, there is ongoing liaison with staff about office use.
- 3.6** *Fulfil the Proper Officer role in relation to Town Council meetings and business for the calendar year ahead:*
- (a) In place.
- 3.7** *Work with stakeholders to explore and develop options relating to the S106 monies from Newlands:*
- (a) I have been briefed by Lewes District Council on this matter and work to explore possible options will begin shortly.
  - (b) May update: A report will be brought to Full Council in due course.
- 3.8** *Work with officers, councillors and appropriate external expertise to move to the next stages of the HR review, at the most appropriate time:*

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

(b) We are looking to confirm the timetable shortly.

**3.9 Undertake the CiLCA qualification:**

(a) Expect to start in Quarter One of 2021/22.

**4. Other Key Areas of Work**

**4.1 Tennis Courts:**

(a) An update report is on the agenda for this meeting.

(b) The loan application has been submitted and we are waiting for the results.

(c) May update: We have asked East Sussex Association of Local Councils to chase this up on our behalf.

**4.2 Beach Huts:**

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

(b) Interest in the purchase of Beach Huts remains strong, and more sales are being completed.

(c) There have been no further instances of vandalism.

(d) Beach Huts now nearly all sold.

**4.3 Land Availability Assessment – Call for Sites:**

(a) Lewes District Council recently sent the Town Council this document so we could offer any intelligence on this list. Lewes District Council were clear that this was an initial list to then be reviewed, and not any more than this. I am grateful to councillors and officers for their pro-active response and a submission was sent to Lewes District Council by their deadline.

**4.4 Assets Working Group:**

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

(b) Good progress has been made with the necessary reports and feasibility studies so the group can be convened soon. A report to Full Council will follow this meeting.

- (c) May update: A meeting of the Assets Working Group has been convened for the 1st of June and a report will be presented to the June Full Council meeting.

(d) NEW A report from this group is elsewhere on this agenda.

**4.5** *New Crack on the Cliff:*

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

(b) Discussions with stakeholders has continued.

- (c) May update: A report about cliff erosion and the golf course will come to the June Meeting of the Golf & The View Committee.

(d) NEW The report was noted at the June meeting of the Golf & The View Committee. In addition, the Town Council has been approached by Historic England about its wish to investigate the Iron Age fort on the site and there is an item about this on this meeting's agenda.

**4.6** *Seaford Town Football Club:*

- (a) Councillors should be aware that there has been a significant leak at the Football Club. Officers have acted promptly in assessing the damage, putting in place a risk assessment, and liaising with our insurance company so that any insurable costs are recovered.
- (b) We will keep councillors informed and also advise of any costs to be borne by the Town Council.

**4.7** NEW Talland Parade:

- (a) A report was discussed at the recent Planning & Highways Committee meeting – minutes of that meeting are on the agenda of the Full Council meeting. Following this, the position statement on the Town Council's website has been updated.

**4.8** NEW Exceat Bridge:

- (a) Councillors should also be aware that the proposals for a new bridge were considered by the Planning & Highways Committee at its most recent meeting.

**4.9** NEW Disability Parking and Wheelchair Access:

(a) Following the query raised at a previous Full Council meeting, this item will be on the agenda of meetings of both Community Services and Planning & Highways in the next meetings cycle.

**4.10** NEW 'Over the Rainbow Walk' June 20<sup>th</sup>:

(a) It was great to see both councillors and officers as part of teams taking part on the 20<sup>th</sup> June.

## **5. Conclusion**


5.1 I trust this paper gives councillors a good understanding of the key areas of work and priorities for the Town Council and my role.

## **6. Financial Appraisal**

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

## **7. Contact Officer**

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

Town Clerk	
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## Seaford Town Council

<b>Report No:</b>	<b>16/21</b>
<b>Agenda Item No:</b>	<b>11</b>
<b>Committee:</b>	<b>Full Council</b>
<b>Date:</b>	<b>23<sup>rd</sup> June 2021</b>
<b>Title:</b>	<b>Annual Internal Audit Report Year Ended 31<sup>st</sup> March 2021</b>
<b>By:</b>	<b>Karen Singleton, Responsible Financial Officer (RFO); Lucy Clark, Finance Manager</b>
<b>Purpose of Report:</b>	<b>To receive the Final Internal Audit report from Mulberry &amp; Co Ltd for 2020 - 2021.</b>

<b>Recommendations</b>
<b>Full Council is recommended:</b>
<ol style="list-style-type: none"><li>1. To receive and note the Annual Internal Auditor report, Appendix 1.</li><li>2. To note the Final Report of the Internal Auditor, Appendix 2</li><li>3. To approve the appointment of Mulberry &amp; Co Ltd as the Internal Auditor for 2021 - 2022.</li></ol>

### 1. Information

- 1.1** Mulberry & Co Ltd were the appointed Internal Auditor for 2020 - 2021.  
Due to the COVID-19 restrictions, the final audit was carried out remotely on 28<sup>th</sup> May 2021. 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.
- 1.2** The Internal Auditor is required to complete the Annual Internal Audit report section of the Annual Governance & Accountability Return (AGAR). This is attached as Appendix 1.
- 1.3** Mulberry & Co's Final Audit report is attached in Appendix 2 (please note that this report also makes reference to the interim visit).






- 1.4** In summary, the report stated that the internal systems and internal procedures at Seaford Town Council are well established and followed and that the year-end accounts have been correctly prepared on the income and expenditure basis. 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.
- 1.5** Item J - Year End Accounts (Final Audit) on page 11 of Appendix 2 provides a table as per Section 1 of the AGAR and which is recommended to be used as the basis for discussion during item 12 of this agenda.
- 1.6** It is the opinion of the Internal Auditor that all section control assertions objectives have been met and that there are no recommendations for any changes at this stage. It should be pointed out that the Internal Auditor noted that their recommendation referenced in the interim report was adopted by Full Council at the meeting held on 28<sup>th</sup> January 2021 with the objective to increase the general reserve by £100,000 per annum until it reaches £500,000 or 50% of the precept. This is a contributing factor for the Internal Auditor to agree that the objective for this section has been met.
- 1.7** It is recommended that Mulberry & Co Ltd should continue to be the appointed Internal Auditor for 2021 - 2022 with the first visit being due around November/December 2021.

## **2. Financial Appraisal**

- 2.1** Specific costs for the Internal Audit are calculated on an hourly rate. The cost for 2020 - 2021 was £288 (interim) and £216 (final), totalling £504. The budget for 2021 - 2022 is £600. There are no further financial implications as a result of this report.

## **3. Contact Officer**

The Contact Officers for this report are Karen Singleton, RFO, and Lucy Clark, Finance Manager.

Finance Manager	
RFO	
Town Clerk	



# Annual Internal Audit Report 2020/21

## SEAFORD TOWN COUNCIL

www.seafordtowncouncil.gov.uk

ONLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2021, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2020/21 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	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
H. Asset and investments registers were complete and accurate and properly maintained.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
I. Periodic bank account reconciliations were properly carried out during the year.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
K. If the authority certified itself as exempt from a limited assurance review in 2019/20, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2019/20 AGAR tick "not covered")</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
L. If the authority has an annual turnover not exceeding £25,000, it publishes information on a website/webpage up to date at the time of the internal audit in accordance with the Transparency code for smaller authorities.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
M. The authority, during the previous year (2019-20) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(evidenced by the notice published on the website and/or authority approved minutes confirming the dates set)</i> .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
N. The authority has complied with the publication requirements for 2019/20 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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

19/11/2020 28/05/2021

Name of person who carried out the internal audit

ANDY BEAMS

Signature of person who carried out the internal audit

*Andy Beams*

Date

28/05/2021

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

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





## MULBERRY & CO

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Registered Auditors  
& Chartered Tax Advisors

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Our Ref: MARK/SEA001

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

28 May 2021

Dear Lucy

**Re: Seaford Town Council**  
**Internal Audit Year Ended 31 March 2021**

### Executive summary

Following completion of our interim internal audit on 19 November 2020 and final audit on 28 May 2021 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. **Testing requirements are shown in red** and where appropriate **recommendations for future action are shown in bold text and summarised in the tables at the end of the report.**

Our report is presented in the same order as the assertions on the internal auditor report within the published AGAR. The start of each section details the nature of the assertion to be verified, followed by recommended minimum testing requirements. Each section is then concluded with an opinion as to whether the assertion has been met or not.

Our sample testing did not uncover any errors or misstatements that require reporting to the external auditor, nor did we identify any significant weaknesses in the internal controls such that public money would be put at risk.

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 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.

It is therefore our opinion that the systems and internal procedures at Seaford Town Council are well established and followed.

### Regulation

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. In addition to this, a smaller authority is required by Regulation 5(1) of the Accounts and Audit Regulations 2015 to "undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance."

Internal auditing is an independent, objective assurance activity designed to improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. The purpose of internal audit is to review and report to the authority on whether its systems of financial and other internal controls over its activities and operating procedures are effective.

Internal audit's function is to test and report to the authority on whether its specific system of internal control is adequate and working satisfactorily. 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.

### **Independence and competence**

Your audit was conducted by Andy Beams of Mulberry & Co. We confirm we are independent from the management of the financial controls and procedures of the council and neither the internal auditor or the firm have any conflicts of interest with the audit client, nor do they provide any management or financial assistance to the client.

Your auditor has over 30 years' experience in the financial sector with the last 11 years specialising in local government.

### **Engagement Letter**

An engagement letter was issued to the council covering the 2020/21 internal audit assignment. Copies of this document are available on request.

### **Planning and inherent risk assessment**

The scope and plan of works including fee structure was issued to the council under separate cover. Copies of this document are available on request. In summary, our work will address each of the internal control objectives as stated on the Annual Internal Audit Report of the AGAR.

- There have been no instances of breaches of regulations in the past
- The client uses an industry approved financial reporting package
- The client regularly carries out reconciliations and documents these
- There is regular reporting to council
- The management team are experienced and informed
- Records are neatly maintained and referenced
- The client is aware of current regulations and practices
- There has been no instance of high staff turnover

It is my opinion that the inherent risk of error or misstatement is low, and the controls of the council can be relied upon and as such substantive testing of individual transactions is not required. Testing to be carried out will be "walk through testing" on sample data to encompass the period of the council year under review.

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**A. BOOKS OF ACCOUNT (INTERIM AUDIT)****Internal audit requirement**

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

**Recommended minimum testing:**

- Ensure the correct roll forward of the prior year cashbook balances to the new financial year
- Check a sample of financial transactions in cashbooks to bank statements, etc.: the sample size dependent on the size of the authority and nature of accounting records maintained

**Interim audit**

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. The system is used regularly to report on and record the financial transactions of the council.

The information requested for the remote audit was provided in full, and my audit testing showed that these documents were well organised, clear and easy to follow. A review of meeting agendas show sufficient financial information is provided at committee and council meetings to support council decisions. I make no recommendation to change this system.

The council is VAT registered, with reclaims completed on a quarterly basis. The VAT reclaim for the period to the end of June 2020 showed a refund position of £4,998.48 and the receipt was received on 13 August 2020. The council is up to date with its postings.

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

**Section conclusion**

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.*

**Recommended minimum testing:**

- Review the procedures in place for acquisition of formal tenders and quotes, ensuring they are in line with the Standing Orders and Financial Regulations which should be based on the latest version.
- Ensure that consistent values are in place for the acquisition of formal tenders between Standing Orders and Financial Regulations (frequently different limits are recorded in the two documents)
- Review the procedures for receipt of invoices, agreement of invoice detail and confirmation of goods /services delivery and approval for payment: ideally, a suitably designed certification stamp should be in place providing for evidencing of these checks and payment authorisation
- Check that there is effective segregation between the writing of cheques or the setting up of online payments, and physical release of payments
- Check that VAT reclaims are prepared and submitted in a timely manner in line with the underlying records and in accordance with current HMRC requirements
- Where debit / credit cards are in use, establish the total monthly and individual transaction limits and ensure appropriate controls over physical security and usage of the cards are in place



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

Due to the extended deadlines for this year, the external auditors report and notice of conclusion of audit for 2019/20 have not yet been returned by the external auditor. There is evidence within the council minutes of internal audit reports being presented to council for discussion.

*Confirm by sample testing that councillors sign statutory office forms.*

I confirmed by sample testing that councillors sign "Acceptance of Office" forms. There is a link on the web site which directs to Lewes District Council where the Register of Disclosable Pecuniary Interests for each councillor is published.

*Confirm that the council is compliant with the relevant transparency code.*

The council is required by law to follow the Local Government Transparency Code 2015. A review of the council website shows a transparency tab which provides details about the code and links to all the information the council is required to publish. The information is organised in such a way that it is easy to locate and understand and the council should be commended for the approach it has taken to adhering to the code.

*Confirm that the council is compliant with GDPR.*

The council is fully aware of GDPR and has undergone training. It was noted the council has established common email addresses for all councillors. This is recommended because it gives a natural segregation between work and personal lives, making it clear beyond doubt in what capacity a councillor is acting. In addition to this it 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 has a Privacy Notice on the home page of its website and has a Data Protection Policy. It is clear the council takes its responsibilities seriously and has made every effort to comply with the legislation.

*Confirm that the council meets regularly throughout the year.*

In addition to full council, the council has a committee structure in place with terms of reference and a detailed Scheme of Delegation, which was last updated in April 2020. A diary of meetings is available on the council website.

*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 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 either included as a hyper-linked in the agenda itself or appended to the agenda. This is an excellent way of providing full transparency for residents, and easy access to required information.

It was noted that the council have reviewed their agendas and minutes policy to find the correct balance between transparency and respecting the confidential nature of some business. The amended policy appears to be a sensible and practical solution and was adopted by council in November 2020.

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

Draft minutes are routinely uploaded to the council website and clearly marked as draft. These are subsequently replaced by final versions once approved.

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

The standing orders are based on the latest NALC model. They were last reviewed and adopted by council in June 2020. The council has also made provisions to incorporate the legislative changes made under The Local Authorities and Police and Crime Panels (Coronavirus) (Flexibility of Local Authority and Police and Crime Panel Meetings) (England and Wales) Regulations 2020.

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

Financial regulations are based on the latest NALC model. They were last reviewed and adopted by council in June 2019 and are scheduled for a further review in December 2020. The regulations contain provisions for the approval of spending, setting of budgets, reconciliation of the bank and reporting to council, and have been adapted to include a section on earmarked reserves.

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

The council is performing a monthly bank reconciliation for each account. These are reported to the Finance & General Purposes Committee having been independently reviewed by a councillor, and a review of the committee minutes confirms this action is being recorded.

I reviewed the bank reconciliation documents provided for audit. There were no errors identified for any of the samples provided.

The council has adopted a scheme of delegation which outlines thresholds for authorisation of payments. A review of the information provided for interim audit did not identify any instances where the thresholds had been breached.

Receipts and payments are reported to the Finance & General Purposes Committee and evidence of this is recorded in the minutes of the meetings. The agenda contains a finance report which also includes this information along with a signed copy of the bank reconciliation (which has been checked and verified by the committee Chairman) and income and expenditure reports. The level of detail provided to councillors allows them sufficient information to make informed decisions regarding the council's finances.

*Confirm all section 137 expenditure meets the guidelines and does not exceed the annual per elector limit of £8.32 per elector.*

The council has the General Power of Competence (GPC) and the thresholds do not apply.

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

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

**Final Audit**

I am of the opinion the council is following its own regulations and that any changes are to be considered minor and not indicative of errors in the system.

**Section conclusion**

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.*

**Recommended minimum testing:**

- Ensure that authorities have prepared, and formally adopted, at least once annually, an appropriate and comprehensive register of assessed risks, both regular and ad hoc
- Ensure that appropriate levels of insurance cover are in place for land, buildings, public, employers' and hirers' (where applicable) liability, fidelity / employees (including councillors) liability, business interruption and cyber security
- Ensure that appropriate arrangements are in place for monitoring play areas, open spaces and sports pitches: such reviews should be undertaken by appropriately qualified external inspectors or, if by officers or members, that they have received the appropriate training and accreditation

**Interim audit**

The council has a Corporate Risk Register, Risk Assessment and completes an annual review of Internal Control. Each of these documents were last reviewed by council and adopted at its meeting in June 2020 [minute refs C20/06/20 to C22/06/20 inclusive].

The risk assessment covers general and financial risks, and the document identifies, the risk area, assesses the level of risk, lists control in place and areas where further work is needed, and how often the individual risks are assessed. The risk assessment document was last reviewed and adopted by council in June 2020.

The council has a valid insurance policy in place with Zurich in a long-term agreement expiring on 1 April 2021. The policy includes Public Liability cover of £15 million, Employers Liability cover of £10 million and a Fidelity Guarantee level of £1 million. These levels are appropriate for a council of this size.

#### Final audit

We discussed assertion 8 of 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 Finance Manager confirmed that she was not aware of any such liability at the year end.

#### Section conclusion

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.*

#### Recommended minimum testing:

- Ensure that the full authority, not a committee, has considered, approved and adopted the annual precept in accordance with the required parent authority timetable
- Ensure that budget reports are prepared and submitted to authority / committees periodically during the year with appropriate commentary on any significant variances
- Review the budget performance either during the year or at the financial year-end seeking explanations for any significant or unanticipated variances
- Ensure that the authority has considered the establishment of specific earmarked reserves and, ideally, reviews them annually as part of the budget assessment process
- Ensure that the precept in the accounts matches the submission form to the relevant authority and the public record of precepted amounts

#### Interim audit

I confirmed that the 2020-21 budget and precept setting process is about to commence with committee meeting held through November and December, and council scheduled to agree the final budget in January 2021.

I have confirmed that in accordance with Financial Regulations, regular reporting of budget against expenditure is carried out and reviewed at Finance & General Purposes Committee meetings.

At the interim audit date, the council held circa £190,000 in a number of clearly defined earmarked reserves. The council has adapted the Financial Regulations to include guidance on the creation and management of earmarked reserves, and a review of those held appears consistent with the regulations adopted. The council also held circa £184,000 in general reserves at the start of the year. General guidance recommends the council's general reserve should be circa 50% of precept, or 3-6 months net revenue expenditure (NRE), as adjusted for local conditions.

The general reserve remains lower than recommended, and the Senior Management team have made a recommendation to adopt a long-term objective of adding £100,000 per year to the general reserve for the next 4/5 years to raise it to a more acceptable level.

The summary details provided for the interim audit (to end August) showed the council's income was 53.4% of budget and expenditure was 28.0% of budget.

#### Final audit

I confirmed that the budget and precept were agreed by council at its meeting held in January 2021.

At the year-end, the council held circa £312,000 in a number of clearly identifiable earmarked reserves. This leaves a balance of circa £312,000 combined from the current year fund and existing general reserve.

It was noted that the recommendation referenced in the interim report was adopted by council at the January 2021 meeting with the objective to increase the general reserve by £100,000 per annum until it reaches £500,000 or 50% of precept.

#### Section conclusion

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.*

#### Recommended minimum testing:

- Review "aged debtor" listings to ensure appropriate follow up action is in place
- Allotments: ensure that appropriate signed tenancy agreements exist, that an appropriate register of tenants is maintained identifying, that debtors are monitored.
- Burials: ensure that a formal burial register is maintained that it is up-to-date and that a sample of interments and memorials are appropriately evidenced, that fees have been charged at the correct approved rate and been recovered within a reasonable time: (Authorities should also acquire and retain copies of Burial / Cremation certificates)
- Hall hire: ensure that an effective diary system for bookings is in place identifying the hirer, hire times and ideally cross-referenced to invoices raised
- Leases: ensure that leases are reviewed in a timely manner in accordance with the terms of the lease and rents similarly reviewed appropriately at the due time
- Other variable income streams: ensure that appropriate control procedures and documentation are in existence to provide a clear audit trail through to invoicing and recovery of all such income
- Where amounts are receivable on set dates during the year, ensure that an appropriate control record is maintained duly identifying the date(s) on which income is due and actually received / banked

#### Interim audit

Apart from the precept, the council's has other significant income streams including the golf course and The View, beach huts and seafront, recreation grounds, filming, room and facility hires, rents and concessions.

The Covid-19 pandemic has had a substantial impact on the council's financial position, with the closure of the golf course for two months and the associated reduced income. The View has been closed for four months and income is projected to be £385,000 lower than forecast, although this is partially mitigated by reduced expenditure of £270,000, a furlough grant of £70,000 and rate rebates for the golf course and The View totalling £27,000.

The council has an agreement for a PWLB repayment holiday which has aided cashflow by £95,000 and is investigating other business grant opportunities.

Three beach huts have been sold at a total of £106,000 and this income will be used to fund capital expenditure. The council has also benefitted from greater filming income than budgeted for. Talks are in place with the District Council over potential financial support for the next few years.

#### Final audit

I independently verified the precept amount received during the year and confirmed this to the total entered into box 2 on the AGAR.

The council's other income has been recorded clearly in the accounts and I was able to confirm the total entered into box 3 of the AGAR matches the information provided.

The council has a significant commercial income stream, and this has been impacted by the pandemic and associated restrictions, which have closed many of the operations. A detailed explanation of the income variances is included in the explanation of variances form submitted to the external auditor.

#### Section conclusion

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 AUDIT)

##### Internal audit requirement

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

##### Recommended minimum testing:

- A number of authorities are now running down and closing their petty cash accounts and using debit / credit cards for ad hoc purchases. Consequently, a "not applicable" response is frequently required in this area.
- Review the systems in place for controlling any petty cash and cash floats (used for bar, catering, etc.)
- Check a sample of transactions during the financial year to ensure appropriate supporting documentation is held
- Review the existence of evidenced periodic independent verification of the petty cash and any other cash floats held
- Ensure that VAT is identified wherever incurred and appropriate
- Physically check the petty cash and other cash floats held
- Where bar or catering facilities are in place, ensure that appropriate cashing-up procedures are in place reconciling the physical cash takings to the till "Z" total readings

#### Interim audit

The council holds small petty cash floats in the council office and at The View. Petty cash records are kept on RBS along with other accounting details and are reconciled monthly. The petty cash is used for incidental expenditure and topped up as required.

#### Section conclusion

I am of the opinion the control objective of "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.*

#### **Recommended minimum testing:**

- Ensure that, for all staff, a formal employment contract is in place together with a confirmatory letter setting out any changes to the contract
- Ensure that appropriate procedures are in place for the payment of members allowances and deduction of any tax liability
- Ensure that, for a sample of staff salaries, gross pay due is calculated in accordance with the approved spinal point on the NJC scale or hourly rate, if off-scale, and with the contracted hours
- Ensure that appropriate tax codes are being applied to each employee
- Where free or paid for software is used, ensure that it is up to date.
- For the test sample of employees, ensure that tax is calculated appropriately
- Check the correct treatment of pension contributions to either the Local Government pension scheme (non - taxable, deducted from the gross salary or DC schemes like NEST which already allow for tax deductions)
- For NI, ensure that the correct deduction and employer's contributions are applied: NB. The employers' allowance is not available to councils but may be used by other authorities
- Ensure that the correct employers' pension percentage contribution is being applied
- Ensure that for the test sample, the correct net pay is paid to the employee with tax, NI and pension contributions correctly paid to the respective agencies

#### **Interim audit**

The council processes payroll in house using the IRIS software. Payments are made by the council and approved in the same way as other expenditure. The NJC pay agreement taking effect from 1 April 2020 has been noted by council. All staff members have a signed contract of employment and are all on the NJC scale.

A review of the payslips and payroll summaries provided for interim audit show that PAYE and NI calculations appear to be correct.

#### **Final audit**

A review of the detailed expenditure included within box 4 of the AGAR shows the correct calculation for allowable income for salaries, associated HMRC payments and pension contributions only.

#### **Section conclusion**

I am of the opinion that salaries are correctly stated on the AGAR and that the control object 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.*

#### **Recommended minimum testing:**

##### *Tangible fixed assets*

- Ensure that the authority is maintaining a formal asset register and updating it routinely to record new assets at historic cost price, net of VAT and removing any disposed of / no longer serviceable assets
- Physically verifying the existence and condition of high value, high risk assets may be appropriate
- Ideally, the register should identify for each asset the purchase cost and, if practicable, the replacement / insured cost, the latter being updated annually and used to assist in forward planning for asset replacement
- Additions and disposals records should allow tracking from the prior year to the current

- Ensure that the asset value to be reported in the AGAR at Section 2, Box 9 equates to the prior year reported value, adjusted for the nominal value of any new acquisitions and /or disposals
- Compare the asset register with the insurance schedule to ensure that all assets as recorded are appropriately insured or “self-insured” by the authority

#### *Fixed asset investments*

- Ensure that all long-term investments (i.e., those for more than 12-month terms) are covered by the “Investment Strategy” and reported as Assets in the AGAR at Section 2, Box 9.

#### *Borrowing and lending*

- Ensure that the authority has sought and obtained appropriate DMO approval for all loans acquired
- Ensured that the authority has accounted for the loan appropriately (i.e., recorded the full value of the loan. Any arrangement fee should be regarded as an admin expense) in the year of receipt
- Ensure that the combined principal loan repayment and interest for the year is correctly recorded in the AGAR at Section 2 Box 5
- Ensure that the outstanding loan liability as of 31st March each year is correctly recorded in the AGAR at Section 2, Box 10 (value should be verified via the DMO website)
- Where the authority has issued loans to local bodies, they should ideally seek signed indemnities from the recipient body, or their members, agreeing to underwrite the loan debt

#### **Interim audit**

The council has a detailed fixed asset register in place, which includes details of asset location, cost or proxy cost and replacement values. The register includes columns for additions and deletions during the year to make changes easier to track. The assets listed appear consistent with the detail on the insurance schedule.

#### **Final Audit**

The asset register was updated for the year-end, and I was able to trace additions and disposals throughout the year. The asset register total matches the figure entered into box 9 on the AGAR.

I confirmed the repayments and year-end balances of the council’s loans against the information provided by PWLB.

#### **Section conclusion**

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.*

#### **Recommended minimum testing:**

- Ensure that bank reconciliations are prepared routinely, are subject to independent scrutiny and sign-off by members
- Verify the accuracy of the year-end bank reconciliation detail and ensure accurate disclosure of the combined cash and bank balances in the AGAR, Section 2, Box 8
- Where the authority has bank balances in excess of £100,000 it has an appropriate investment strategy

#### **Interim audit**

Bank reconciliations are reviewed at Finance & General Purposes Committee meetings. At the interim audit date, the sample reconciliations were reviewed for each bank account and there were no errors identified.

**Final audit**

At the year end, the council had a reconciled position on its accounts. I confirmed the year-end balances to the bank statement dated 31 March 2021.

Due to the size of the council's budget, it does not qualify for any protection from the Financial Services Compensation Scheme (FSCS).

**Section conclusion**

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.*

**Recommended minimum testing:**

- Ensure that, where annual turnover exceeds £200,000, appropriate records are maintained throughout the year on an Income and Expenditure basis to facilitate budget reporting in that vein
- Ensure that appropriate accounting arrangements are in place to account for debtors and creditors during the year and at the financial year-end

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. **THIS MUST BE A SEPARATE AGENDA ITEM TO THE SIGNING OF THE ANNUAL ACCOUNTS.**

**Section 1 – Annual Governance Statement**

	<b>Annual Governance Statement</b>	<i>'Yes', means that this authority</i>	<b>Suggested response based on evidence</b>
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>	<b>YES</b> –accounts follow latest Accounts and Audit Regulations and practitioners guide 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>	<b>YES</b> – there is regular reporting of financial transactions and accounting summaries, 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>	<b>YES</b> – 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	<i>during the year gave all persons interested the opportunity to inspect and</i>	<b>YES</b> – the requirements and timescales for 2019/20 year-



	accordance with the requirements of the Accounts and Audit Regulations.	<i>ask questions about this authority's accounts.</i>	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>	<b>YES</b> – 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 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>	<b>YES</b> – the council has appointed an independent and competent internal auditor has completed two audits during the year.
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>	<b>YES</b> – where matters are raised, action taken by council is recorded
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>	<b>YES</b> – 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>	<b>N/A</b> – the council has no trusts.

### **Section 2 – Accounting Statements**

AGAR box number		2019/20	2020/21	Auditor notes
1	Balances brought forward	657,099	330,762	Agrees to 2019/20 carry forward (box 7)
2	Precept or rates and levies	767,459	872,023	Figure confirmed to central records
3	Total other receipts	1,359,013	1,195,256	Agrees to underlying records
4	Staff costs	774,768	812,464	Agrees to underlying records
5	Loan interest/capital repayments	119,979	119,979	Verified against PWLB records
6	All other payments	1,558,062	840,756	Agrees to underlying records
7	Balances carried forward	330,762	624,842	Casts correctly and agrees to balance sheet
8	Total value of cash and short-term investments	416,627	722,423	Agrees to bank reconciliation
9	Total fixed assets plus long term investments and assets	10,988,418	10,825,330	Matches asset register
10	Total borrowings	1,533,089	1,469,349	Verified against PWLB records
11	For Local Councils only - Disclosure note re Trust funds (including charitable)	YES	NO √	Council has no trusts

### **Final audit**

The year-end accounts have been correctly prepared on an income and expenditure basis, with the box 7 and 8 reconciliation accurately completed listing outstanding debtors and creditors at the year-end. The AGAR comparatives have been correctly copied over from the 2019/20 AGAR.

The variance analysis is required because there is a variance greater than 15% for boxes 2 and 6, and this has been filled out with sufficient numerical detail to explain the variances from the previous year.

The council plans to sign the Annual Governance Statement and Accounting Statements at its meeting scheduled for 23 June 2021.

#### Section conclusion

I am of the opinion that the control objective of "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" has been met.

### K. LIMITED ASSURANCE REVIEW (FINAL AUDIT)

#### Internal audit requirement

*If the authority certified itself as exempt from a limited assurance review in 2019/20, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2019/20 AGAR tick "not covered")*

#### Recommended minimum testing:

- The correct exemption certificate was prepared and minuted in accordance with the statutory submission deadline
- That it has been published, together with all required information on the Authority's website and noticeboard

#### Final audit

The council did not declare itself exempt from a limited assurance review in 2019/20.

#### Section conclusion

I am of the opinion that the control assertion of "If the authority certified itself as exempt from a limited assurance review in 2019/20, it met the exemption criteria and correctly declared itself exempt" has been met. (If the authority had a limited assurance review of its 2019/20 AGAR tick "not covered")

### L: TRANSPARENCY (INTERIM AND FINAL AUDIT)

#### Internal audit requirement

*If the authority has an annual turnover not exceeding £25,000, it publishes information on a website / webpage up to date at the time of the internal audit in accordance with the Transparency Code for Smaller Authorities*

#### Recommended minimum testing:

- This test applies only to those councils covered by the £25,000 External Audit exemption
- Internal auditors should review the authority's website ensuring that all required documentation is published in accordance with the Transparency Code for Smaller Authorities

#### Interim audit

The council has an annual turnover exceeding £25,000, and this test does not apply.

#### Final audit

The council has an annual turnover exceeding £25,000, and this test does not apply.

**Section conclusion**

I am of the opinion that the control assertion of *“If the authority has an annual turnover not exceeding £25,000, it publishes information on a website/ webpage up to date at the time of the internal audit in accordance with the Transparency code for smaller authorities.”* has been met.

**M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS (FINAL AUDIT)****Internal audit requirement**

*The authority has demonstrated that during summer 2020 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.*

**Recommended minimum testing:**

- Internal auditors should acquire / examine a copy of the required “Public Notice” ensuring that it clearly identifies the statutory 30 working day period when the authority’s records are available for public inspection.
- Internal auditors may also check whether councils have minuted the relevant dates at the same time as approving the AGAR

**Final audit**

Due to the Covid 19 outbreak, the statutory deadlines for publication during 2019/20 were changed as follows:

The Accounts and Audit (Coronavirus) (Amendment) Regulations 2020 (SI 2020/404) amended the deadline by which the Annual Governance Statement and Statement of Accounts of the Annual Governance and Accountability Return (AGAR) together with any certificate or opinion issued by the local auditor must be published from 30 September 2020 to 30 November 2020.

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

Previously there was a requirement for all smaller authorities to have a common period for the exercise of public rights, being the first 10 working days of July. Under the new regulations there is no requirement for a common period for the exercise of public rights. Smaller authorities are still required to set a period for this purpose, but the only requirement is that the 30-working day period for the exercise of public rights should start on or before the first working day of September i.e., on or before 1 September 2020.

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.

I confirmed that arrangements are in place at this council to ensure proper exercise of public rights. Relevant dates are set out in the table below.

Inspection - Key date	2019/20 Actual	2020/21 Proposed
Date Inspection Notice Issued	19 June 2020	30 June 2021
Inspection period begins	22 June 2020	1 July 2021
Inspection period ends	31 July 2020	11 August 2021
Correct length	Yes	Yes
Common period included?	n/a	Yes

I am satisfied the requirements of this control objective were met for 2019-20, and assertion 4 on the annual governance statement can therefore be signed off by the council.

#### Section conclusion

I am of the opinion the control objective of “The authority, during the previous year (2019-20) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set)” has been met.

### N: PUBLICATION REQUIREMENTS (INTERIM AND FINAL AUDIT)

#### Internal audit requirement

*The authority has complied with the publication requirements for 2019/20. Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website / webpage.*

#### Recommended minimum testing:

- Internal auditors should acquire / examine a copy of the required “Public Notice” ensuring that it clearly identifies the statutory 30 working day period when the authority’s records are available for public inspection.
- Internal auditors may also check whether councils have minuted the relevant dates at the same time as approving the AGAR

*Before 1 July 2021 authorities must publish:*

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited
- Section 1 - Annual Governance Statement 2020/21, approved and signed, page 4
- Section 2 - Accounting Statements 2020/21, approved and signed, page 5

*Not later than 30 September 2021 authorities must publish:*

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

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

#### Interim audit

This testing requirement was not in place at the time of the interim audit.

#### Final audit

The Clerk was able to demonstrate that the council has met the publication requirements.

#### Section conclusion

I am of the opinion that the control assertion of “the authority has complied with the publication requirements for 2019/20 AGAR. Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website / webpage” has been met.

### O. TRUSTEESHIP (INTERIM AUDIT)

#### Internal audit requirement

*Trust funds (including charitable) – The council met its responsibilities as a trustee.*

#### Recommended minimum testing:

- Confirm that all charities of which the council is a Trustee are up to date with Charity Commission filing requirements
- that the council is the sole trustee on the Charity Commission register
- that the council is acting in accordance with the Trust deed
- that the charity meetings and accounts are recorded separately from those of the council

- review the level and activity of the charity and where a risk-based approach suggests such, review the Independent Examiner's report

**Interim audit**

The council has no trusts.

**Section conclusion**

I am of the opinion that the control assertion of "Trust funds (including charitable) – The council met its responsibilities as a trustee" has been met.

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

Yours sincerely



**Andy Beams**

**For Mulberry & Co**



## Seaford Town Council

<b>Report No:</b>	<b>17/21</b>
<b>Agenda Item No:</b>	<b>12</b>
<b>Committee:</b>	<b>Full Council</b>
<b>Date:</b>	<b>23<sup>rd</sup> June 2021</b>
<b>Title:</b>	<b>Annual Governance Statement 2020 - 2021</b>
<b>By:</b>	<b>Karen Singleton, Responsible Financial Officer (RFO); Lucy Clark, Finance Manager</b>
<b>Purpose of Report:</b>	<b>To enable Full Council to discuss and approve the Annual Governance Statement 2020 - 2021.</b>

<b>Recommendations</b>
<b>Full Council is recommended:</b>
<ol style="list-style-type: none"><li>1. To agree that to the best of its knowledge and belief, it has complied with all assertions in the Annual Governance Statement for the year ended 31<sup>st</sup> March 2021.</li><li>2. To approve the Annual Governance Statement for the Year Ended 31<sup>st</sup> March 2021 (Appendix 1 page 4) and authorise the Chair and Town Clerk to sign Section 1 of the Annual Governance and Accountability Return (AGAR) on behalf of the Town Council.</li></ol>

### 1. Information

- 1.1** The full AGAR should be viewed as a whole document and is therefore attached as Appendix 1. Reports 16-21 and 18-21 on this agenda also refer to sections of the AGAR. This report relates to the Annual Governance Statement, Section 1 on page 4.
- 1.2** The Town Council is required, by 30<sup>th</sup> June each year, to complete and approve the Annual Governance and Accountability Return (AGAR), which is the Statutory Accounts of the Town Council as at 31<sup>st</sup> March 2021. In doing this the Accounts and Audit Regulations require the Town Council to

review the effectiveness of its internal control and approve the Annual Governance Statement (AGS).

- 1.3** Section 1, the AGS must be approved before approving Section 2 (Accounting Statements) by approving them as separate items on an agenda.
- 1.4** The purpose of the AGS is to enable the Town Council to report publicly on its arrangements for ensuring that its business is conducted in accordance with the law, regulations and proper practices. Ensuring that public money is safeguarded and properly accounted for.
- 1.5** This assurance is in the form of a number of statements known as assertions, to which the Town Council needs to answer 'yes' or 'no'. The Town Council needs to have evidence to support a 'yes' answer to an assertion AGS.
- 1.6** The Town Council conducted an annual review of its Internal Controls and risk registers at its meeting on 18<sup>th</sup> March 2021.
- 1.7** The statements in the AGS are explained in Appendix 2 and should be read in conjunction with report 16/21 - Appendix 2, the Internal Auditors report section J, page 11, agenda item 11.
- 1.8** The AGS is signed by the Chair and Town Clerk on behalf of the Town Council.

## **2. Publication Requirements**

- 2.1** Under the Accounts and Audit Regulations 2015, the Town Council must publish the following on its website by 1<sup>st</sup> July each year:
  - (a)** The 'Notice of Period for the Exercise of Public Rights' and declaration that the accounting statements are not yet audited.
  - (b)** Section 1 – Annual Governance Statement approved and signed (page 4 of the AGAR).
  - (c)** Section 2 – Accounting Statements approved and signed (page 5 of the AGAR).
  - (d)** It is also recommended as good practice to publish the Annual Internal Audit report.
- 2.2** The RFO, on behalf of the 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. These dates have been set as 1<sup>st</sup> July 2021 to 11<sup>th</sup> August 2021.

**2.3** Following the return of conclusion of audit by the External Auditor, the Town Council must then publish the following on its website by 30<sup>th</sup> September each year:




- (a) Notice of conclusion of audit
- (b) Section 3 – External Auditor Report and Certificate
- (c) Sections 1 and 2 of the AGAR

### **3. Financial Appraisal**

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

### **4. Contact Officer**

The Contact Officers for this report are Karen Singleton, RFO, and Lucy Clark, Finance Manager.

Finance Manager	
RFO	
Town Clerk	



# Annual Governance and Accountability Return 2020/21 Part 3

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

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

## Guidance notes on completing Part 3 of the Annual Governance and Accountability Return 2020/21

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Part 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:
  - The Annual Internal Audit Report must be completed by the authority's internal auditor.
  - Sections 1 and 2 must be completed and approved by the authority.
  - Section 3 is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2021**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2021**. Reminder letters will incur a charge of £40 +VAT:
  - the Annual Governance and Accountability Return Sections 1 and 2, together with
  - a bank reconciliation as at 31 March 2021
  - an explanation of any significant year on year variances in the accounting statements
  - notification of the commencement date of the period for the exercise of public rights
  - Annual Internal Audit Report 2020/21

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

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

## Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2021 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2020/21**, approved and signed, page 4
- **Section 2 - Accounting Statements 2020/21**, approved and signed, page 5

Not later than 30 September 2021 authorities **must** publish:

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

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

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

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

## Guidance notes on completing Part 3 of the Annual Governance and Accountability Return (AGAR) 2020/21

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide\** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty), and is properly signed and dated. If the AGAR contains unapproved or unexplained amendments, it may be returned and additional costs will be incurred.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2021.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- Do not send the external auditor any information not specifically requested. However, **you must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide\**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or variances are not fully explained, additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2020) equals the balance brought forward in the current year (Box 1 of 2021).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2021**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including <b>the dates set for the period for the exercise of public rights</b> , been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', has an explanation been published?		
Section 2	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?		
	Has an explanation of significant variations from last year to this year been published?		
	Has the bank reconciliation as at <b>31 March 2021</b> been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? <b>NB:</b> do not send trust accounting statements unless requested.		

*\*Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from [www.nalc.gov.uk](http://www.nalc.gov.uk) or from [www.ada.org.uk](http://www.ada.org.uk)

# Annual Internal Audit Report 2020/21

## SEAFORD TOWN COUNCIL

www.seafordtowncouncil.gov.uk

During the financial year ended 31 March 2021, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2020/21 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	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 bank account reconciliations were properly carried out during the year.	✓		
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 2019/20, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2019/20 AGAR tick "not covered")			✓
L. If the authority has an annual turnover not exceeding £25,000, it publishes information on a website/webpage up to date at the time of the internal audit in accordance with the Transparency code for smaller authorities.			✓
M. The authority, during the previous year (2019-20) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2019/20 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

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

Date(s) internal audit undertaken

19/11/2020 28/05/2021

Name of person who carried out the internal audit

ANDY BEAMS

Signature of person who carried out the internal audit

*A. Beams*

Date

28/05/2021

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

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

## Section 1 – Annual Governance Statement 2020/21

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 2021, that:

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

\*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:

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

and recorded as minute reference:

Chairman

Clerk

[www.seafordtowncouncil.gov.uk](http://www.seafordtowncouncil.gov.uk)

## Section 2 – Accounting Statements 2020/21 for

### SEAFORD TOWN COUNCIL

	Year ending		Notes and guidance
	31 March 2020 £	31 March 2021 £	
1. Balances brought forward	657,099	330,762	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	767,459	872,023	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	1,359,013	1,195,256	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	774,768	812,464	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	1,558,062	840,756	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	330,762	624,842	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	416,627	722,423	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	10,988,418	10,825,330	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	1,533,089	1,469,349	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 2021 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

*A. Singh*

Date

19/03/21

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

as recorded in minute reference:

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

## Section 3 – External Auditor's Report and Certificate 2020/21

In respect of **SEAFORD TOWN COUNCIL**

### 1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>.

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

- summarises the accounting records for the year ended 31 March 2021; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

### 2 External auditor's limited assurance opinion 2020/21

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

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

### 3 External auditor certificate 2020/21

We certify/do not certify\* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2021.

\*We do not certify completion because:

External Auditor Name

External Auditor Signature

Date

Review of Effectiveness of the System of Internal Controls			
	Statement	Explanatory Note	Evidence
1.	Seaford Town Council has put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	Through the act of formally approving the accounts, the Council asserts that it has prepared those accounts in the way prescribed by law and in accordance with the Accounts and Audit Regulations.	<p>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.</p> <p>There are accounting systems in place, which are used to prepare the accounting statements.</p> <p>The Council employs a fully qualified accountant as RFO</p>
2.	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.	This statement covers the Council's responsibility to ensure that its affairs are managed in accordance with proper standards of financial conduct and arrangements exist to prevent the detection of fraud and corruption. The Council also asserts that it has tested those arrangements at least once in the year to make sure that they are working in an adequate and effective way	<p>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.</p> <p>Internal Controls and risks registers are reviewed annually.</p> <p>Monthly bank reconciliations are signed and checked by the chair of F&amp;GP.</p> <p>All spending Committees receive reports on Income and Expenditure as they relate to</p>

Review of Effectiveness of the System of Internal Controls			
			their budgets and significant variances are highlighted.
3.	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.	<p>Confirms that the Council has done only what it has the legal power to do</p> <p>The statement cover the Council's responsibility to act within the law and put in place proper arrangements to ensure that its financial affairs are conducted in accordance with the law and other relevant regulations including providing the public with the opportunity for electors to exercise their rights to inspect the financial records and ask the auditor questions</p>	<p>The Council's Standing Orders, Finance Regulations and Scheme of Delegation are reviewed annually.</p> <p>Information to comply with the transparency code (e.g. expenditure over £500) is available on the Council's website together with internal and external audit reports and the councils budget book the Annual Investments Strategy and the Annual Return</p> <p>The Internal Auditor has reviewed financial transactions. There were no matters of actual or potential non-compliance with laws, regulations or proper practices that could have had a significant financial effect on the running of the Council.</p>
4.	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.	Confirms that during the year the Council has allowed persons who are interested to the opportunity to exercise their rights to inspect the financial records and ask the auditor questions	<p>The notice of electors' rights is placed on the Councils website in accordance with the regulations and the accounts can be inspected on prior arrangement with the RFO.</p> <p>The Council gave all persons interested opportunity to inspect and ask questions about its accounts.</p>



Review of Effectiveness of the System of Internal Controls			
5.	Seaford Town Council carried out an assessment of potential risks, including the introduction of internal controls and/or external insurance cover where required.	<p>This Statement Covers the council's responsibility to develop, implement and regularly monitor the effectiveness of the systems of internal control covering</p> <ul style="list-style-type: none"> <li>• The overall control environment</li> <li>• The identification, documentation, evaluation and management of operational and financial risks</li> <li>• Budgetary control and monitoring</li> <li>• The documentation and application of control procedures</li> </ul>	<p>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> <p>Council reviewed the Internal Controls and risk registers at its meeting on 18<sup>th</sup> March 2021.</p>
6.	Seaford Town Council maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	This statement covers the Council's responsibility to appoint and internal auditor to audit the accounts and systems and report back to council on any need for improvement	Mulberry & Co. are the Council's appointed as the Internal Auditor. Their bi-annual reports are reviewed by the Finance and General Purposes Committee throughout the year and an Action Plan agreed in response to any findings within the report. The Internal Auditor is reappointed and an Audit plan agreed annually.
7.	Seaford Town Council took appropriate action on all matters raised in reports from internal and external audit.	This statement covers the Council's responsibility to act on any matters arising from the Internal Auditors Audit.	All Internal Audit reports go to The Finance and General Purposes Committee who respond to comments and suggestions made

Review of Effectiveness of the System of Internal Controls			
			by Auditors throughout the year by formulating Action Plans if necessary
8.	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.	This statement covers the Council's responsibility to conduct its financial affairs and to put in place proper arrangements to ensure that its financial standing is soundly based. This statement provides assurance that the Council has considered and disclosed in the Annual Return all matters relevant to its business including any matters that have arisen between the year end and the date of the Annual Return	The Annual Return is presented to Council and contains all relevant transactions in the year. Officers are not aware of any transactions that have occurred after the year end that would affect these accounts.  No matters were raised during the internal audit.
9.	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	This is not applicable as Seaford Town Council is not a sole managing trustee of a local trust or trusts.	



## Seaford Town Council

<b>Report No:</b>	<b>18/21</b>
<b>Agenda Item No:</b>	<b>13</b>
<b>Committee:</b>	<b>Full Council</b>
<b>Date:</b>	<b>23<sup>rd</sup> June 2021</b>
<b>Title:</b>	<b>Annual Governance and Accountability Return - Accounting Statements (Section 2) and Final Accounts 2020 - 2021</b>
<b>By:</b>	<b>Karen Singleton, Responsible Financial Officer (RFO)</b>
<b>Purpose of Report:</b>	<b>To present the Final Accounts and Annual Governance and Accountability Return (Section 2) for the year ended 31<sup>st</sup> March 2021 for approval and adoption.</b>

<b>Recommendations</b>
<b>Full Council is recommended:</b>
<ol style="list-style-type: none"><li>1. To agree that the best of its knowledge and belief it has complied with all assertions in the Annual Governance Statement for the year ended 31<sup>st</sup> March 2021. To consider Section 2 - Accounting Statements 2020 - 2021.</li><li>2. To approve Section 2 - Accounting Statements 2020 - 2021 by resolution.</li><li>3. To authorise the Mayor, as Chair of the Town Council, to sign Section 2 of the 2020 - 2021 Annual Governance and Accountability Return on behalf of the Town Council.</li><li>4. To note Earmarked Reserve movements and Capital Receipts and Expenditure in the year.</li></ol>

### 1. Information

- 1.1** The Town Council is required to produce a Statement of Accounts and have it approved by Town Council by 30<sup>th</sup> June each year. 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 12 of this agenda, attached as Appendix 1 is a copy of Section 2 of the AGAR which has been signed by the Responsible Financial Officer (RFO). The regulations state it is a requirement that the RFO must sign and date this section prior to it being presented to Full Council.
- 1.3** The Statement of Accounts summarises the Town Council's transactions for the 2020 - 2021 financial year and its position at the year end of 31<sup>st</sup> March 2021.
- 1.4** The accounts have been prepared in accordance with The Practitioners' Guide (England) 2020, issued by the Joint Panel on Accountability and Governance (JPAG) to support the preparation, by smaller authorities in England, of statutory annual accounting and governance statements as found in the Annual Governance and Accountability Return.
- 1.5** These accounts present a true and fair view of the financial position of the Town Council as at 31<sup>st</sup> March 2021 and its income and expenditure for the year.
- 1.6** The AGAR is "subject to audit". It has not yet been audited by Littlejohn LLP, who are the Town Council's appointed external auditors. The auditor's job is to review the AGAR and supporting documentation and report whether any matters have come to their attention that give cause for concern that the relevant legislation and regulatory requirements have not been met. This is a negative assurance audit. The Audit should be complete by 30<sup>th</sup> September.
- 1.7** The Accounting Statement is attached as Appendix 1. It forms part of the Annual Governance and Accountability Return which, comprises four linked sections, which should be read as a whole (see Appendix 1 of report 17-21 agenda item 11). The parts are:
  - (a)** The Internal Audit Report (see report 16-21 plus appendices)
  - (b)** Section 1-The Annual Governance Statement (see report 17-21 plus appendices)
  - (c)** Section 2-The Accounting Statements (Attached as Appendix1)

- (d) Section 3-The External Auditors certificate and opinion (to be completed after the audit)

**1.8** In addition to the Accounting Statements as set out in the Annual Return the External Auditor has also asked for:

- (a) A bank reconciliation. The document is attached as Appendix 2.
- (b) An explanation of any variances of 15% or more from last year's figures. The document is attached as Appendix 3.
- (c) A reconciliation between boxes 7 and 8 on the accounting statement. The document is attached as Appendix 4.
- (d) Evidence that The Town Council is registered as an employer with HMRC.

**1.9** Other points to note in respect of the accounting statements are:

- (a) Box 1- Balances brought forward: This figure is the value of total reserves (General Reserve + Earmarked Reserves). The figure of £330,762 at 1<sup>st</sup> April 2020 must be equal to the value of Box 7 from the previous year which shows the balance to carry forward.
- (b) Box 2- Annual Precept: The total figure received from Lewes District Council for 2020 - 2021 was £872,023. The annual return requires this figure to be shown separately from other income.
- (c) Box 3- Total Other Receipts: The amount of £1,195,256 relates to all income or receipts as recorded in the cashbook with the exception of the Precept which is included within box 2.
- (d) Box 4- Staff Costs: This box includes salaries and wages, PAYE, NICs, pension contributions and severance payments. It does not include payments to other consultants, expenses or payroll costs, which are included in box 6.
- (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 Town Council takes on a new loan.
- (f) Box 6- Total Other Payments: The amount of £840,756 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.

- (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 CCLA 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 is based on the original purchase cost or a proxy cost if this is not known. The assets are not to be revalued (other than for insurance purposes) or depreciated during the year. The change in this figure is due to additions or disposals of assets which can be identified within the cashbook during the year.
- (j) Box 10- Total borrowings: This figure is the outstanding capital balance as at 31<sup>st</sup> March 2021 and relates to all loans.

**1.10** The Annual Internal Audit Report (part of the AGAR) has been completed by the Internal Auditor and is attached as Appendix 1 of report 16-21, previously reported in item 11 of this agenda. This along with the final internal audit report written by the Internal Auditor for 2020 - 2021 (Appendix 2 of report 16-21) confirms that the figures within the Accounting Statement have been correctly prepared on an income and expenditure basis and that the comparatives have been correctly copied over from the previous year's AGAR.

**1.11** The notice of appointment of date for the exercise of elector's rights will be published by 1<sup>st</sup> July 2021 reporting that the Annual Return and supporting documentation will be available for public inspection between 1<sup>st</sup> July and 11<sup>th</sup> August 2021.

## **2. Financial Appraisal**

**2.1** Attached in Appendix 5 is the Detailed Income & Expenditure report for the year 2020 - 2021 showing actual spends against the original budget set by the Town Council in January 2020. Each spending committee will receive a more detailed report of the year end relating to that committee.

- 2.2** As shown in the grand totals on the final page of Appendix 5, the Net Income over Expenditure against budget figure shows a surplus in income of £294,079. £142,386 has been spent from Earmarked Reserves (EMR) and £293,649 has been received and transferred into EMR (CIL & Capital Receipts). Other EMR transfers that do not involve an income or expenditure are not shown in Appendix 5, but are reported on in section 3 of this report. Also see Appendix 7 - Earmarked Reserves.
- 2.3** The Total of all Income in the year (including Precept) was £2,067,279 (£2,126,472, 2019 - 2020).
- 2.4** Total Expenditure in the year was £1,773,200 (£2,452,809, 2019 - 2020)
- 2.5** The net income in the year was £294,079 (£326,337 expenditure, 2019 - 2020).
- 2.6** Taking into account the net income over expenditure and Earmarked Reserve transfers, the General Reserve increased from £184,070 to £312,703, see Balance Sheet attached as Appendix 6.
- 2.7** Income (excluding the Precept) (Box 3) is down 12.05% in the year whereas expenditure excluding loans and staff costs is down 46.04% (Box 6 ). This is mainly due to beach hut sales and grants offsetting the reduced income and significant savings made in expenditure (see Appendix 3 for explanation of significant variances).

### **3. Earmarked Reserves (EMR)**

- 3.1** The opening balance of the Town Council's EMR was £146,692.57 after transfers in and out the closing balance was £312,138.84. Of this the EMRs for Tree Planting, CIL Receipts and Capital Receipts have commitments or can only be used for certain things. The full list of EMRs and their movements and explanations can be found in Appendix 7.
- 3.2** At the year end unspent balances on the following budgets (see table below) were transferred to EMR. It is anticipated that these EMRs will be built up year on year from current year underspends. If contingency sums are available in EMRs to meet potential liabilities then the Town Council can reduce budgets accordingly and keep increases in future Precepts to a minimum.

EMR Code	Reserve Detail	Sum Transferred	Notes
321	Building Maintenance	£13,165	Contingency to meet unexpected liability on all buildings.
326	Grounds Maintenance	£17,240	Contingency to meet unexpected liability on all grounds and open spaces.
340	Vehicles & Equipment	£12,622	Contingency to meet unexpected liability for vehicles and equipment. Reserve built up to fund replacements.
345	Memorial Bench Maintenance	£2,032	Contingency to meet maintenance needs of memorial benches.
362	Seafront Projects	£4,835	Sum earmarked from profits made on sale of memorials at the Martello Entertainment's Area.
	<b>Total EMR Transfers</b>	<b>£49,894</b>	

#### 4. Capital Receipts and Expenditure

- 4.1** The Capital Receipts Reserve (EMR 363) had an opening balance of £7,132.68 at the beginning of the financial year and £161,898.77 at the end of the year though some of this was committed for projects in 2021 - 2022. See table below for movements:

Description	Financial Amount
<b>Balance from 1<sup>st</sup> April 2029</b>	<b>£7,132.68</b>
Total Capital Receipts – Beach Hut Sales	+ £274,083.33
Loan Capital Expenditure	- £63,739.93
Beach Hut Capital Expenditure	- £4,732.50



Total Capital Expenditure	- £50,844.81
<b>Closing Balance 31<sup>st</sup> March 2021</b>	<b>£161,898.77</b>
Earmarked spend for 2021 – 2022 – Bönningstedt Wall	- £50,000.00
Earmarked spend for 2021 – 2022 – Martello Toilets	- £22,000.00
<b>Balance Available</b>	<b>£89,898.77</b>



- 4.2** Seven beach huts were sold and one deposit taken for a sale that has completed in 2021 - 2022, a total of £274,083.33. Following a Full Council decision to take all Capital Expenditure from Capital Receipts in the year, these sales made it possible to take £119,317.24 from the Capital Receipts EMR instead of the General Reserve.

## 5. Conclusion

- 5.1** At the beginning of the year there was great concern that the General Reserve was not sufficient to give the Town Council a buffer against loss of income as happened during 2020 - 2021. Full Council approved a policy to increase the General Reserve, over the coming years, to £500,000 or 50% of the Precept, whichever is the greatest figure. This will ensure that the Town Council's Reserves are robust enough to withstand a loss of income or an increase in expenditure during a year like 2020 - 2021. The Town Council is well on the way to fulfilling this policy with a General Reserve of £312,702 supported by £312,138 in Earmarked Reserves for contingencies and planned projects.

## 6. Contact Officer

The Contact Officers for this report are Karen Singleton, RFO.

RFO	
Town Clerk	

## Section 2 – Accounting Statements 2020/21 for

### SEAFORD TOWN COUNCIL

	Year ending		Notes and guidance
	31 March 2020 £	31 March 2021 £	
1. Balances brought forward	657,099	330,762	<i>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.</i>
2. (+) Precept or Rates and Levies	767,459	872,023	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts	1,359,013	1,195,256	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs	774,768	812,464	<i>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.</i>
5. (-) Loan interest/capital repayments	119,979	119,979	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments	1,558,062	840,756	<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	330,762	624,842	<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments	416,627	722,423	<i>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.</i>
9. Total fixed assets plus long term investments and assets	10,988,418	10,825,330	<i>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.</i>
10. Total borrowings	1,533,089	1,469,349	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	<i>The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets.</i>
		✓	<i>N.B. The figures in the accounting statements above do not include any Trust transactions.</i>

I certify that for the year ended 31 March 2021 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

*A Singh*

Date

19/03/21

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 2020/21

## Bank - Cash and Investment Reconciliation as at 31 March 2021

		<u>Account Description</u>	<u>Balance</u>	
<u>Bank Statement Balances</u>				
1	31/03/2021	Coop Community Direct Plus	196,049.47	
2	31/03/2021	Petty Cash	205.00	
4	31/03/2021	The View Petty Cash	198.24	
5	31/03/2021	CCLA-Public Sector Deposit	525,000.00	
				<b>721,452.71</b>
<u>Other Cash &amp; Bank Balances</u>				
		Golf Proshop Float	70.00	
		Materials petty cash	0.00	
		Opening Balance Suspense	0.00	
		The View Safe Float	500.00	
		The View Till 1 Float	200.00	
		The View till 2 Float	200.00	
				<b>970.00</b>
				<b>722,422.71</b>
<u>Receipts not on Bank Statement</u>				
0	31/03/2021	All Receipts Cleared	0.00	
				<b>0.00</b>
<b>Closing Balance</b>				<b>722,422.71</b>
<u>All Cash &amp; Bank Accounts</u>				
1		Current/Deposit Account	196,049.47	
2		Petty Cash	205.00	
3		Treasury Deposit	0.00	
4		The View Petty Cash	198.24	
5		CCLA-Public Sector Deposit	525,000.00	
		Other Cash & Bank Balances	970.00	
		<b>Total Cash &amp; Bank Balances</b>		<b>722,422.71</b>

## Explanation of variances – pro forma

Name of smaller authority: **Seaford Town Council**

County area (local councils and parish meetings only):

Insert figures from Section 2 of the AGAR in all **Blue** highlighted boxes

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- New from 2020/21:** variances of £100,000 or more require explanation regardless of the % variation year on year;
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

	2019/20 £	2020/21 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, <b>DO NOT OVERWRITE THESE BOXES</b>	Explanation from smaller authority ( <b>must include narrative and supporting figures</b> )
1 Balances Brought Forward	657,099	330,762				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	767,459	872,023	104,564	13.62%	YES		There was a staff restructure resulting an additional £54,770 budget requirement due to the creation of 2 new posts. The total funding for projects budgeted was £20,000 more than 2019/20. In 2020/21 to balance the budget the total expenditure requirement was only £56,028 more 2019/20, but in 2019/20 £144,000 of the net expenditure was met from earmarked reserves compared to only £122,307 in 2020/21. The Council also received a Revenue Support Grant and a Special Subsidy Grant from the District Council totalling £26,843 in 2019/20 which it didn't receive in 2020/21.
3 Total Other Receipts	1,359,013	1,195,256	-163,757	12.05%	NO		The Council has significant Commercial income that has been affected by the COVID-19 Pandemic. A Golf Course, a restaurant (Clubhouse), concessions and beach huts, which have been closed for many months of the year. The income lost from these was largely compensated for by the sale of Beach huts (£274,083) and Government grants received (£172,040). The following income was lost Community Services - £69,769 mainly beach hut rentals and reduced income from concessions - but gained £29,590 in filming income The Golf Course- £124,700 The View (Restaurant) - £451,806
4 Staff Costs	774,768	812,464	37,696	4.87%	NO		
5 Loan Interest/Capital Repayment	119,979	119,979	0	0.00%	NO		
6 All Other Payments	1,558,062	840,756	-717,306	46.04%	YES		As General Reserves were low and there was concern that they wouldn't be sufficient to cover the likely fall in commercial income, early in the year decisions were made not to do any of the budgeted projects (£189,284 net expenditure) and not to spend anything that was not absolutely necessary. All Capital expenditure was to come from Capital Receipts in the year totalling £119,317. The following savings were made against budget in general expenditure Community Services - £57,500 Finance & General Purposes -£8,800 The Golf Course -closed for part of the year- £49,116 The View (Restaurant) - closed for most of the year-£265,257
7 Balances Carried Forward	330,762	624,842			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	416,627	722,423				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	10,988,418	10,825,330	-163,088	1.48%	NO		
10 Total Borrowings	1,533,089	1,469,349	-63,740	4.16%	NO		

## Seaford Town Council 2020/21

### Working Detail for Reserves Reconciliation for ANNUAL RETURN 31 March 2021

Explains the difference between boxes 7 & 8 on the Annual Return

<u>Code</u>	<u>Description</u>	<u>Last Year £</u>	<u>This Year £</u>
	<b>Total Reserves</b>	<b>330,762.25</b>	<b>624,841.74</b>
101	Debtors	14,372.46	68,101.48
102	Sundry Debtors	186.19	13,952.22
105	VAT	4,778.74	3,509.85
110	Prepayments	32,287.79	67,359.20
	<b>Less Total Debtors</b>	<b>51,625.18</b>	<b>152,922.75</b>
501	Creditors	40,822.27	66,272.08
506	Hurdis House-Deposit Received	2,000.00	2,000.00
508	Plastic Free Seaford	0.00	342.24
510	Accruals	19,750.69	44,254.63
525	Receipts in Advance	57,048.05	130,060.73
530	Deposits Received	500.00	500.00
545	The View Function Deposits	10,935.43	3,049.18
546	Swipe Card Top Ups	813.91	2,590.35
551	Mayor's Charity 2	3,738.33	170.51
552	Young Mayor's Charity 1	0.00	1,264.00
553	Young Mayor's Charity 2	1,881.56	0.00
	<b>Plus Total Creditors</b>	<b>137,490.24</b>	<b>250,503.72</b>
	<b>Equals Total Cash and Bank Accounts</b>	<b>416,627.31</b>	<b>722,422.71</b>
201	Current/Deposit Account	140,194.49	196,049.47
203	The View Petty Cash	147.18	198.24
210	Treasury Deposit	110.64	0.00
220	Petty Cash	205.00	205.00
221	CCLA-Public Sector Deposit	275,000.00	525,000.00
225	Golf Proshop Float	70.00	70.00
226	The View Till 1 Float	200.00	200.00
227	The View till 2 Float	200.00	200.00
228	The View Safe Float	500.00	500.00
	<b>Total Cash and Bank Accounts</b>	<b>416,627.31</b>	<b>722,422.71</b>

## Detailed Income &amp; Expenditure by Budget Heading 31/03/2021

Month No: 12

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<b>Community Services</b>							
<b>105 Salts Recreation Ground</b>							
1050 Income Rent	1,849	2,152	303			85.9%	
1051 Income Insurance Recharge	1,436	1,436	0			100.0%	
1055 Income Memorial Bench	1,300	1,500	200			86.7%	
1058 Income Water Recharge	4,036	4,579	543			88.1%	
1066 Income Concession	6,125	18,825	12,700			32.5%	
1073 Sports Pitch Hire & Green Fees	1,878	3,636	1,758			51.7%	
1076 Income Insurance Claim	2,840	0	(2,840)			0.0%	
<b>Salts Recreation Ground :- Income</b>	<b>19,465</b>	<b>32,128</b>	<b>12,663</b>			<b>60.6%</b>	<b>0</b>
4018 Water Refill Maint	207	0	(207)		(207)	0.0%	
4052 Water & Sewerage	5,965	8,000	2,035		2,035	74.6%	
4055 Electricity	284	284	(0)		(0)	100.1%	
4056 Gas	87	0	(87)		(87)	0.0%	
4100 Telecommunications	230	200	(30)		(30)	115.0%	
4115 Insurance	3,582	3,411	(171)		(171)	105.0%	
4155 Professional Fees	853	0	(853)		(853)	0.0%	
4250 Memorial Bench	722	1,000	278		278	72.2%	
4251 Dog Bin Emptying	1,875	1,922	47		47	97.5%	
4252 Additional Litter Pick	0	723	723		723	0.0%	
4260 Grounds Maintenance Contract	69,975	71,750	1,775		1,775	97.5%	
4261 Grounds Maint non contract	3,183	6,000	2,817		2,817	53.1%	
4275 Building Maintenance	12,473	4,000	(8,473)		(8,473)	311.8%	4,150
<b>Salts Recreation Ground :- Indirect Expenditure</b>	<b>99,437</b>	<b>97,290</b>	<b>(2,147)</b>	<b>0</b>	<b>(2,147)</b>	<b>102.2%</b>	<b>4,150</b>
<b>Net Income over Expenditure</b>	<b>(79,972)</b>	<b>(65,162)</b>	<b>14,810</b>				
6000 plus Transfer from EMR	4,150						
<b>Movement to/(from) Gen Reserve</b>	<b>(75,822)</b>						
<b>106 Crouch Recreation Ground</b>							
1050 Income Rent	1,625	1,625	0			100.0%	
1051 Income Insurance Recharge	617	628	11			98.2%	
1055 Income Memorial Bench	1,285	0	(1,285)			0.0%	
1058 Income Water Recharge	2,000	1,500	(500)			133.3%	
1073 Sports Pitch Hire & Green Fees	5,081	10,000	4,919			50.8%	
1076 Income Insurance Claim	1,170	0	(1,170)			0.0%	
<b>Crouch Recreation Ground :- Income</b>	<b>11,778</b>	<b>13,753</b>	<b>1,975</b>			<b>85.6%</b>	<b>0</b>
4052 Water & Sewerage	4,230	6,700	2,470		2,470	63.1%	



## Detailed Income &amp; Expenditure by Budget Heading 31/03/2021

Month No: 12

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4115 Insurance	854	843	(11)		(11)	101.3%	
4155 Professional Fees	1,256	0	(1,256)		(1,256)	0.0%	
4250 Memorial Bench	639	0	(639)		(639)	0.0%	
4251 Dog Bin Emptying	1,339	1,372	33		33	97.6%	
4260 Grounds Maintenance Contract	43,086	44,029	943		943	97.9%	
4261 Grounds Maint non contract	4,817	4,120	(697)		(697)	116.9%	
4275 Building Maintenance	1,270	1,000	(270)		(270)	127.0%	
Crouch Recreation Ground :- Indirect Expenditure	<b>57,491</b>	<b>58,064</b>	<b>573</b>	<b>0</b>	<b>573</b>	<b>99.0%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(45,713)</b>	<b>(44,311)</b>	<b>1,402</b>				
<u>107 Martello Fields</u>							
1050 Income Rent	3,170	7,500	4,330			42.3%	
Martello Fields :- Income	<b>3,170</b>	<b>7,500</b>	<b>4,330</b>			<b>42.3%</b>	<b>0</b>
4115 Insurance	7	0	(7)		(7)	0.0%	
4251 Dog Bin Emptying	1,071	1,098	27		27	97.6%	
4260 Grounds Maintenance Contract	15,741	16,148	407		407	97.5%	
4261 Grounds Maint non contract	653	4,244	3,591		3,591	15.4%	
Martello Fields :- Indirect Expenditure	<b>17,472</b>	<b>21,490</b>	<b>4,018</b>	<b>0</b>	<b>4,018</b>	<b>81.3%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(14,302)</b>	<b>(13,990)</b>	<b>312</b>				
<u>108 Other Open Spaces</u>							
1050 Income Rent	90	90	0			100.0%	
1066 Income Concession	300	0	(300)			0.0%	
1072 Income Trees for Seaford	1,819	0	(1,819)			0.0%	1,819
Other Open Spaces :- Income	<b>2,209</b>	<b>90</b>	<b>(2,119)</b>			<b>2454.1%</b>	<b>1,819</b>
4052 Water & Sewerage	136	331	195		195	41.0%	
4154 Land Registry Fees	0	60	60		60	0.0%	
4251 Dog Bin Emptying	2,143	2,197	54		54	97.5%	
4260 Grounds Maintenance Contract	30,105	30,887	782		782	97.5%	
4261 Grounds Maint non contract	1,515	7,000	5,485		5,485	21.6%	
4262 Trees for Seaford	3,701	0	(3,701)		(3,701)	0.0%	3,701
Other Open Spaces :- Indirect Expenditure	<b>37,599</b>	<b>40,475</b>	<b>2,876</b>	<b>0</b>	<b>2,876</b>	<b>92.9%</b>	<b>3,701</b>
<b>Net Income over Expenditure</b>	<b>(35,390)</b>	<b>(40,385)</b>	<b>(4,995)</b>				
6000 plus Transfer from EMR	3,701						
6001 less Transfer to EMR	1,819						
<b>Movement to/(from) Gen Reserve</b>	<b>(33,508)</b>						

## Detailed Income &amp; Expenditure by Budget Heading 31/03/2021

Month No: 12

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<b>113 Crypt</b>							
1051 Income Insurance Recharge	369	366	(3)			100.9%	
Crypt :- Income	<b>369</b>	<b>366</b>	<b>(3)</b>			<b>100.9%</b>	<b>0</b>
4115 Insurance	369	366	(3)		(3)	100.9%	
4275 Building Maintenance	486	500	14		14	97.1%	
Crypt :- Indirect Expenditure	<b>855</b>	<b>866</b>	<b>11</b>	<b>0</b>	<b>11</b>	<b>98.7%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(486)</b>	<b>(500)</b>	<b>(14)</b>				
<b>114 South Street</b>							
4275 Building Maintenance	585	1,030	445		445	56.8%	
South Street :- Indirect Expenditure	<b>585</b>	<b>1,030</b>	<b>445</b>	<b>0</b>	<b>445</b>	<b>56.8%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(585)</b>	<b>(1,030)</b>	<b>(445)</b>				
<b>115 Martello Tower</b>							
4115 Insurance	1,695	1,695	(0)		(0)	100.0%	
4275 Building Maintenance	525	8,000	7,475		7,475	6.6%	
Martello Tower :- Indirect Expenditure	<b>2,220</b>	<b>9,695</b>	<b>7,475</b>	<b>0</b>	<b>7,475</b>	<b>22.9%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(2,220)</b>	<b>(9,695)</b>	<b>(7,475)</b>				
<b>116 Seaford Head Estate</b>							
1011 Income Filming	51,992	15,000	(36,992)			346.6%	
1019 Rechargeable Income	125	0	(125)			0.0%	
1050 Income Rent	10,155	10,000	(155)			101.5%	
1053 Income Grants	3,250	3,250	0			100.0%	
1054 Income Other	0	100	100			0.0%	
1055 Income Memorial Bench	3,335	2,000	(1,335)			166.8%	
1066 Income Concession	1,200	1,800	600			66.7%	
1200 Income Nature Reserve	608	750	142			81.1%	
Seaford Head Estate :- Income	<b>70,665</b>	<b>32,900</b>	<b>(37,765)</b>			<b>214.8%</b>	<b>0</b>
4019 Rechargeable Expenditure	125	0	(125)		(125)	0.0%	
4110 Advertising & Publicity	0	2,884	2,884		2,884	0.0%	
4115 Insurance	851	851	0		0	100.0%	
4199 Other Expenditure	0	1,300	1,300		1,300	0.0%	
4250 Memorial Bench	2,071	2,000	(71)		(71)	103.5%	
4251 Dog Bin Emptying	1,071	1,098	27		27	97.6%	
4260 Grounds Maintenance Contract	1,858	1,901	43		43	97.7%	
4261 Grounds Maint non contract	3,373	3,090	(283)		(283)	109.2%	



## Detailed Income &amp; Expenditure by Budget Heading 31/03/2021

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Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4275 Building Maintenance	429	4,000	3,571		3,571	10.7%	
4500 Nature Reserve Expenses	15,577	14,500	(1,077)		(1,077)	107.4%	
4501 Filming Expenses	10,398	3,000	(7,398)		(7,398)	346.6%	
Seaford Head Estate :- Indirect Expenditure	<b>35,754</b>	<b>34,624</b>	<b>(1,130)</b>	<b>0</b>	<b>(1,130)</b>	<b>103.3%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>34,911</b>	<b>(1,724)</b>	<b>(36,635)</b>				
<b>117 Seafront</b>							
1011 Income Filming	1,890	0	(1,890)			0.0%	
1019 Rechargeable Income	221	0	(221)			0.0%	
1055 Income Memorial Bench	690	0	(690)			0.0%	
1057 Income Electricity Recharge	2,629	4,310	1,681			61.0%	
1058 Income Water Recharge	146	99	(47)			147.1%	
1066 Income Concession	28,133	48,175	20,042			58.4%	
1078 Income Entertainment Area	5,600	0	(5,600)			0.0%	
1084 Income Promenade	0	300	300			0.0%	
Seafront :- Income	<b>39,309</b>	<b>52,884</b>	<b>13,575</b>			<b>74.3%</b>	<b>0</b>
4018 Water Refill Maint	45	0	(45)		(45)	0.0%	
4019 Rechargeable Expenditure	221	0	(221)		(221)	0.0%	
4052 Water & Sewerage	79	500	421		421	15.8%	
4055 Electricity	2,629	4,310	1,681		1,681	61.0%	
4115 Insurance	925	875	(50)		(50)	105.8%	
4154 Land Registry Fees	3	0	(3)		(3)	0.0%	
4250 Memorial Bench	568	0	(568)		(568)	0.0%	
4253 Shelters	2,052	2,000	(52)		(52)	102.6%	
4254 Martello Entertainments Area	765	0	(765)		(765)	0.0%	
4261 Grounds Maint non contract	4,453	6,000	1,547		1,547	74.2%	
4270 Vehicles & Equipment Maint	22	100	78		78	21.6%	
4275 Building Maintenance	3,074	3,000	(74)		(74)	102.5%	
4501 Filming Expenses	378	0	(378)		(378)	0.0%	
Seafront :- Indirect Expenditure	<b>15,213</b>	<b>16,785</b>	<b>1,572</b>	<b>0</b>	<b>1,572</b>	<b>90.6%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>24,096</b>	<b>36,099</b>	<b>12,003</b>				
<b>118 Beach Huts</b>							
1019 Rechargeable Income	3,335	0	(3,335)			0.0%	
1054 Income Other	539	0	(539)			0.0%	
1057 Income Electricity Recharge	110	0	(110)			0.0%	
1060 Beach Huts Site Licence	23,301	22,690	(611)			102.7%	
1061 Beach Hut Annual Rent	11,971	23,636	11,665			50.6%	

## Detailed Income &amp; Expenditure by Budget Heading 31/03/2021

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Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
1066 Income Concession	2,950	6,000	3,050			49.2%	
1094 Income Seasonal Beach Huts	0	15,000	15,000			0.0%	
Beach Huts :- Income	<b>42,207</b>	<b>67,326</b>	<b>25,119</b>			<b>62.7%</b>	<b>0</b>
4019 Rechargeable Expenditure	3,210	0	(3,210)		(3,210)	0.0%	
4021 Electricity Top Up Cards	40	0	(40)		(40)	0.0%	
4051 Rates	4,151	3,659	(492)		(492)	113.4%	
4055 Electricity	129	0	(129)		(129)	0.0%	
4110 Advertising & Publicity	0	2,000	2,000		2,000	0.0%	
4115 Insurance	1,179	1,617	438		438	72.9%	
4258 Seasonal Beach Hut Revenue Exp	2,699	10,000	7,301		7,301	27.0%	
4275 Building Maintenance	3,903	1,061	(2,842)		(2,842)	367.9%	2,030
Beach Huts :- Indirect Expenditure	<b>15,311</b>	<b>18,337</b>	<b>3,026</b>	<b>0</b>	<b>3,026</b>	<b>83.5%</b>	<b>2,030</b>
<b>Net Income over Expenditure</b>	<b>26,896</b>	<b>48,989</b>	<b>22,093</b>				
6000 plus Transfer from EMR	2,030						
<b>Movement to/(from) Gen Reserve</b>	<b>28,926</b>						
<u>119 Old Town Hall</u>							
1050 Income Rent	1,275	1,275	0			100.0%	
1051 Income Insurance Recharge	191	191	0			100.0%	
Old Town Hall :- Income	<b>1,466</b>	<b>1,466</b>	<b>0</b>			<b>100.0%</b>	<b>0</b>
4115 Insurance	191	191	0		0	100.0%	
4275 Building Maintenance	990	3,000	2,010		2,010	33.0%	
Old Town Hall :- Indirect Expenditure	<b>1,181</b>	<b>3,191</b>	<b>2,010</b>	<b>0</b>	<b>2,010</b>	<b>37.0%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>285</b>	<b>(1,725)</b>	<b>(2,010)</b>				
<u>121 Seaford in Bloom</u>							
1054 Income Other	417	417	0			99.9%	
Seaford in Bloom :- Income	<b>417</b>	<b>417</b>	<b>0</b>			<b>99.9%</b>	<b>0</b>
4402 Seaford in Bloom	7,226	9,396	2,170		2,170	76.9%	
Seaford in Bloom :- Indirect Expenditure	<b>7,226</b>	<b>9,396</b>	<b>2,170</b>	<b>0</b>	<b>2,170</b>	<b>76.9%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(6,810)</b>	<b>(8,979)</b>	<b>(2,169)</b>				
<u>125 Allotments</u>							
1050 Income Rent	1,012	1,016	4			99.6%	
Allotments :- Income	<b>1,012</b>	<b>1,016</b>	<b>4</b>			<b>99.6%</b>	<b>0</b>

## Detailed Income &amp; Expenditure by Budget Heading 31/03/2021

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Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4261 Grounds Maint non contract	0	500	500		500	0.0%	
Allotments :- Indirect Expenditure	<u>0</u>	<u>500</u>	<u>500</u>	<u>0</u>	<u>500</u>	<u>0.0%</u>	<u>0</u>
<b>Net Income over Expenditure</b>	<u>1,012</u>	<u>516</u>	<u>(496)</u>				
<u>130 Other Recreation</u>							
4410 Swimming Pool	7,248	10,000	2,752		2,752	72.5%	
Other Recreation :- Indirect Expenditure	<u>7,248</u>	<u>10,000</u>	<u>2,752</u>	<u>0</u>	<u>2,752</u>	<u>72.5%</u>	<u>0</u>
<b>Net Expenditure</b>	<u>(7,248)</u>	<u>(10,000)</u>	<u>(2,752)</u>				
<u>134 CCTV</u>							
4055 Electricity	2,442	2,554	112		112	95.6%	
4115 Insurance	386	350	(36)		(36)	110.2%	
4276 CCTV	8,165	9,000	835		835	90.7%	
CCTV :- Indirect Expenditure	<u>10,993</u>	<u>11,904</u>	<u>911</u>	<u>0</u>	<u>911</u>	<u>92.3%</u>	<u>0</u>
<b>Net Expenditure</b>	<u>(10,993)</u>	<u>(11,904)</u>	<u>(911)</u>				
<u>135 Community Service Other</u>							
1053 Income Grants	903	0	(903)			0.0%	
1070 Armed Forces Day Income	0	2,000	2,000			0.0%	
1075 Income Christmas Event	0	7,000	7,000			0.0%	
Community Service Other :- Income	<u>903</u>	<u>9,000</u>	<u>8,097</u>			<u>10.0%</u>	<u>0</u>
4115 Insurance	59	54	(5)		(5)	109.9%	
4195 Events Expenditure	194	3,090	2,896		2,896	6.3%	
4273 Christmas Lights	9,887	15,000	5,113		5,113	65.9%	
4281 Christmas Event Expenses	903	10,300	9,397		9,397	8.8%	
4282 Armed Forces Day Expenditure	0	2,000	2,000		2,000	0.0%	
Community Service Other :- Indirect Expenditure	<u>11,044</u>	<u>30,444</u>	<u>19,400</u>	<u>0</u>	<u>19,400</u>	<u>36.3%</u>	<u>0</u>
<b>Net Income over Expenditure</b>	<u>(10,141)</u>	<u>(21,444)</u>	<u>(11,303)</u>				
<u>225 Projects Pool</u>							
1014 CIL & S106 Receipts	17,747	9,500	(8,247)			186.8%	17,747
1016 Beach Hut Sales	274,083	167,000	(107,083)			164.1%	274,083
1053 Income Grants	0	320,000	320,000			0.0%	
Projects Pool :- Income	<u>291,830</u>	<u>496,500</u>	<u>204,670</u>			<u>58.8%</u>	<u>291,830</u>
4155 Professional Fees	0	1,000	1,000		1,000	0.0%	
4257 Seafront Improvement Plan	7,337	88,000	80,663		80,663	8.3%	7,337

## Detailed Income &amp; Expenditure by Budget Heading 31/03/2021

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	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4274 Projects Expenditure	10,000	39,500	29,500		29,500	25.3%	10,000
4301 Public Works Loan Payment	0	5,000	5,000		5,000	0.0%	
4420 Bonn BH Capital Expenditure	4,733	167,000	162,268		162,268	2.8%	4,733
4421 Martello Toilets Capital Costs	0	320,000	320,000		320,000	0.0%	
4422 Skate Park in Salts	(190)	5,284	5,474		5,474	(3.6%)	
4423 Salts Development Plan	0	35,000	35,000		35,000	0.0%	
4424 South Hill Barn Development	0	25,000	25,000		25,000	0.0%	
Projects Pool :- Indirect Expenditure	<b>21,880</b>	<b>685,784</b>	<b>663,904</b>	<b>0</b>	<b>663,904</b>	<b>3.2%</b>	<b>22,070</b>
<b>Net Income over Expenditure</b>	<b>269,950</b>	<b>(189,284)</b>	<b>(459,234)</b>				
6000 plus Transfer from EMR	22,070						
6001 less Transfer to EMR	291,830						
<b>Movement to/(from) Gen Reserve</b>	<b>190</b>						
<u>301 Planning &amp; Highways</u>							
4263 Bus Shelter Maintenance/Clean	360	1,030	670		670	35.0%	
4451 Twitten Naming	0	3,000	3,000		3,000	0.0%	
Planning & Highways :- Indirect Expenditure	<b>360</b>	<b>4,030</b>	<b>3,670</b>	<b>0</b>	<b>3,670</b>	<b>8.9%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(360)</b>	<b>(4,030)</b>	<b>(3,670)</b>				
Community Services :- Income	<b>484,799</b>	<b>715,346</b>	<b>230,547</b>			<b>67.8%</b>	
Expenditure	<b>341,869</b>	<b>1,053,905</b>	<b>712,036</b>	<b>0</b>	<b>712,036</b>	<b>32.4%</b>	
<b>Net Income over Expenditure</b>	<b>142,930</b>	<b>(338,559)</b>	<b>(481,489)</b>				
plus Transfer from EMR	31,951						
less Transfer to EMR	293,649						
<b>Movement to/(from) Gen Reserve</b>	<b>(118,769)</b>						

## Detailed Income &amp; Expenditure by Budget Heading 31/03/2021

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## Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<b>Finance &amp; General Purposes</b>							
<b>201 Administration</b>							
1053 Income Grants	22,799	0	(22,799)			0.0%	
1054 Income Other	62	100	38			62.5%	
1059 Income Photocopying	20	0	(20)			0.0%	
1062 Income Telephone Recharge	572	644	72			88.9%	
1190 Interest Received	1,077	5,099	4,022			21.1%	
Administration :- Income	<b>24,531</b>	<b>5,843</b>	<b>(18,688)</b>			<b>419.8%</b>	<b>0</b>
4000 Salaries & Wages	392,443	340,272	(52,171)		(52,171)	115.3%	
4001 Employers NI	33,195	28,026	(5,169)		(5,169)	118.4%	
4002 Employers Superannuation	55,435	62,457	7,022		7,022	88.8%	
4003 Sub-contracted Staff	0	12,000	12,000		12,000	0.0%	
4004 Staff Welfare Costs	105	1,125	1,020		1,020	9.3%	
4009 Recruitment Costs	576	1,061	485		485	54.3%	
4010 Staff Training	1,208	4,000	2,792		2,792	30.2%	
4012 Staff Expenses	99	1,030	931		931	9.6%	
4015 Office Refreshments	0	515	515		515	0.0%	
4100 Telecommunications	3,522	5,150	1,628		1,628	68.4%	
4105 Postage	182	600	418		418	30.3%	
4106 Stationery	390	2,060	1,670		1,670	18.9%	
4107 Photocopier	899	1,648	749		749	54.6%	
4108 Recycling & Shredding	250	206	(44)		(44)	121.4%	
4110 Advertising & Publicity	2,742	5,000	2,258		2,258	54.8%	
4111 Office Purchases - Non Capital	77	1,591	1,514		1,514	4.8%	
4112 Subscriptions	4,605	5,000	395		395	92.1%	
4113 Software Support	10,549	8,685	(1,864)		(1,864)	121.5%	
4114 Licence Fee	55	35	(20)		(20)	157.1%	
4115 Insurance	1,944	1,993	49		49	97.6%	
4116 Web Site	615	850	235		235	72.4%	
4154 Land Registry Fees	6	21	15		15	28.6%	
4155 Professional Fees	5,174	4,000	(1,174)		(1,174)	129.3%	
4156 Bank Charges	1,016	1,803	787		787	56.3%	
4157 Audit Fees	2,790	3,120	330		330	89.4%	
4182 Catering & Hospitality	9	100	91		91	9.3%	
4199 Other Expenditure	0	120	120		120	0.0%	
4272 Equipment Purchases - Capital	0	2,500	2,500		2,500	0.0%	
Administration :- Indirect Expenditure	<b>517,884</b>	<b>494,968</b>	<b>(22,916)</b>	<b>0</b>	<b>(22,916)</b>	<b>104.6%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(493,353)</b>	<b>(489,125)</b>	<b>4,228</b>				

## Detailed Income &amp; Expenditure by Budget Heading 31/03/2021

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## Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<b>205 Premises - Church Street</b>							
1050 Income Rent	7,573	6,223	(1,350)			121.7%	
Premises - Church Street :- Income	<b>7,573</b>	<b>6,223</b>	<b>(1,350)</b>			<b>121.7%</b>	<b>0</b>
4050 Rent payable	19,780	20,373	593		593	97.1%	
4051 Rates	8,281	5,793	(2,488)		(2,488)	142.9%	
4059 Church Street Service Charges	11,890	18,000	6,110		6,110	66.1%	
4115 Insurance	4	0	(4)		(4)	0.0%	
4201 Cleaning & Hygiene	162	0	(162)		(162)	0.0%	
4270 Vehicles & Equipment Maint	262	567	305		305	46.3%	
4275 Building Maintenance	401	1,000	599		599	40.1%	
4903 Term Maintenance	0	500	500		500	0.0%	
Premises - Church Street :- Indirect Expenditure	<b>40,779</b>	<b>46,233</b>	<b>5,454</b>	<b>0</b>	<b>5,454</b>	<b>88.2%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(33,206)</b>	<b>(40,010)</b>	<b>(6,804)</b>				
<b>206 Premises - Hurdis House</b>							
1050 Income Rent	22,817	22,580	(237)			101.0%	
1051 Income Insurance Recharge	396	410	14			96.6%	
Premises - Hurdis House :- Income	<b>23,213</b>	<b>22,990</b>	<b>(223)</b>			<b>101.0%</b>	<b>0</b>
4115 Insurance	411	410	(1)		(1)	100.2%	
4155 Professional Fees	1,515	0	(1,515)		(1,515)	0.0%	
4301 Public Works Loan Payment	15,002	15,002	(0)		(0)	100.0%	11,357
Premises - Hurdis House :- Indirect Expenditure	<b>16,929</b>	<b>15,412</b>	<b>(1,517)</b>	<b>0</b>	<b>(1,517)</b>	<b>109.8%</b>	<b>11,357</b>
<b>Net Income over Expenditure</b>	<b>6,284</b>	<b>7,578</b>	<b>1,294</b>				
6000 plus Transfer from EMR	11,357						
<b>Movement to/(from) Gen Reserve</b>	<b>17,641</b>						
<b>210 Civic Expenses</b>							
1081 Young Mayor Income	0	100	100			0.0%	
Civic Expenses :- Income	<b>0</b>	<b>100</b>	<b>100</b>			<b>0.0%</b>	<b>0</b>
4013 Members Expenses	0	150	150		150	0.0%	
4014 Member Training	650	1,000	350		350	65.0%	
4106 Stationery	123	500	377		377	24.6%	
4110 Advertising & Publicity	0	50	50		50	0.0%	
4113 Software Support	3,429	3,618	189		189	94.8%	
4115 Insurance	226	205	(21)		(21)	110.2%	
4181 Civic - Mayors Allowance	0	1,500	1,500		1,500	0.0%	

## Detailed Income &amp; Expenditure by Budget Heading 31/03/2021

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	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4182 Catering & Hospitality	0	500	500		500	0.0%	
4183 Civic - Awards	156	500	344		344	31.2%	
4184 Civic - other	0	200	200		200	0.0%	
4188 Town Crier Expenses	45	250	205		205	18.0%	
4189 Young Mayor	85	600	515		515	14.2%	
4190 Election Costs	(2,248)	12,000	14,248		14,248	(18.7%)	
Civic Expenses :- Indirect Expenditure	<b>2,466</b>	<b>21,073</b>	<b>18,607</b>	<b>0</b>	<b>18,607</b>	<b>11.7%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(2,466)</b>	<b>(20,973)</b>	<b>(18,507)</b>				
<u>215 Grants</u>							
4401 Grants	21,808	31,000	9,192		9,192	70.3%	
Grants :- Indirect Expenditure	<b>21,808</b>	<b>31,000</b>	<b>9,192</b>	<b>0</b>	<b>9,192</b>	<b>70.3%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(21,808)</b>	<b>(31,000)</b>	<b>(9,192)</b>				
Finance & General Purposes :- Income	55,317	35,156	(20,161)			157.3%	
Expenditure	599,866	608,686	8,820	0	8,820	98.6%	
<b>Net Income over Expenditure</b>	<b>(544,549)</b>	<b>(573,530)</b>	<b>(28,981)</b>				
plus Transfer from EMR	11,357						
<b>Movement to/(from) Gen Reserve</b>	<b>(533,192)</b>						

## Detailed Income &amp; Expenditure by Budget Heading 31/03/2021

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Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<b><u>Golf Course and The View</u></b>							
<b><u>101 Golf Course</u></b>							
1000 Golf Course Season Ticket	127,500	189,943	62,443			67.1%	
1001 Golf Course Green Fees M-F	115,440	80,850	(34,590)			142.8%	
1002 Golf Course Green Fees w/eb/h	68,646	73,500	4,854			93.4%	
1003 Golf Course Specials	(859)	73,500	74,359			(1.2%)	
1004 Golf Course Locker	1,073	1,000	(73)			107.3%	
1007 Golf Course Air Traffic	7,500	7,500	0			100.0%	
1019 Rechargeable Income	179	0	(179)			0.0%	
1050 Income Rent	85	85	0			100.0%	
1053 Income Grants	17,854	0	(17,854)			0.0%	
1054 Income Other	604	800	196			75.5%	
1077 Income Sale Equipment	7,000	7,000	0			100.0%	
1100 Income Advertising	0	2,500	2,500			0.0%	
1311 Buggy Hire	3,338	18,540	15,203			18.0%	
Golf Course :- Income	<b>348,359</b>	<b>455,218</b>	<b>106,859</b>			<b>76.5%</b>	<b>0</b>
4000 Salaries & Wages	91,737	96,935	5,198		5,198	94.6%	
4001 Employers NI	8,051	8,440	389		389	95.4%	
4002 Employers Superannuation	12,840	11,308	(1,532)		(1,532)	113.5%	
4004 Staff Welfare Costs	34	346	312		312	9.7%	
4009 Recruitment Costs	410	0	(410)		(410)	0.0%	
4010 Staff Training	72	1,910	1,838		1,838	3.7%	
4011 Staff Protective Clothing	649	1,273	624		624	51.0%	
4015 Office Refreshments	269	300	31		31	89.5%	
4019 Rechargeable Expenditure	179	0	(179)		(179)	0.0%	
4041 Golf Professional Retainer	47,906	53,894	5,988		5,988	88.9%	
4045 Golf Course Player Costs	1,044	2,500	1,456		1,456	41.8%	
4046 Golf Club Membership Fees	11,002	15,437	4,435		4,435	71.3%	
4051 Rates	0	21,018	21,018		21,018	0.0%	
4052 Water & Sewerage	3,620	1,000	(2,620)		(2,620)	362.0%	
4060 Refuse	187	350	163		163	53.5%	
4100 Telecommunications	686	783	97		97	87.7%	
4105 Postage	0	150	150		150	0.0%	
4106 Stationery	139	400	261		261	34.8%	
4110 Advertising & Publicity	429	5,000	4,571		4,571	8.6%	
4112 Subscriptions	462	600	138		138	77.0%	
4113 Software Support	1,884	1,527	(357)		(357)	123.4%	
4114 Licence Fee	75	75	0		0	100.0%	
4115 Insurance	9,499	9,352	(147)		(147)	101.6%	



## Detailed Income &amp; Expenditure by Budget Heading 31/03/2021

Month No: 12

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4116 Web Site	72	74	2		2	97.3%	
4156 Bank Charges	3,544	4,532	988		988	78.2%	
4201 Cleaning & Hygiene	1,920	0	(1,920)		(1,920)	0.0%	
4251 Dog Bin Emptying	1,286	1,098	(188)		(188)	117.1%	
4261 Grounds Maint non contract	34,667	35,000	333		333	99.0%	
4270 Vehicles & Equipment Maint	13,768	15,000	1,232		1,232	91.8%	
4271 Vehicle & Equipment Lease	59,141	59,401	260		260	99.6%	
4272 Equipment Purchases - Capital	4,488	11,300	6,812		6,812	39.7%	
4275 Building Maintenance	878	1,200	322		322	73.2%	
4279 Fire & Security	1,111	750	(361)		(361)	148.1%	
4308 Rent - Shop, Locker & Chng Rms	50,000	50,000	0		0	100.0%	
4309 Buggy Lease & Maintenance	7,045	7,256	211		211	97.1%	
Golf Course :- Indirect Expenditure	<b>369,093</b>	<b>418,209</b>	<b>49,116</b>	<b>0</b>	<b>49,116</b>	<b>88.3%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(20,734)</b>	<b>37,009</b>	<b>57,743</b>				
<b>102 Capital Costs-Golf &amp; The View</b>							
1304 PWLB - Loan Income	0	35,000	35,000			0.0%	
Capital Costs-Golf & The View :- Income	<b>0</b>	<b>35,000</b>	<b>35,000</b>			<b>0.0%</b>	<b>0</b>
4266 Borehole & Related Expenditure	46,695	35,000	(11,695)		(11,695)	133.4%	46,695
4267 Spike Bar Costs	0	38,548	38,548		38,548	0.0%	
4301 Public Works Loan Payment	0	1,971	1,971		1,971	0.0%	
Capital Costs-Golf & The View :- Indirect Expenditure	<b>46,695</b>	<b>75,519</b>	<b>28,824</b>	<b>0</b>	<b>28,824</b>	<b>61.8%</b>	<b>46,695</b>
<b>Net Income over Expenditure</b>	<b>(46,695)</b>	<b>(40,519)</b>	<b>6,176</b>				
6000 plus Transfer from EMR	46,695						
<b>Movement to/(from) Gen Reserve</b>	<b>0</b>						
<b>103 The View</b>							
1050 Income Rent	500	1,000	500			50.0%	
1053 Income Grants	131,387	0	(131,387)			0.0%	
1054 Income Other	108	0	(108)			0.0%	
1091 Income Building Maintenance	1,128	0	(1,128)			0.0%	
1305 Income Hire Pro-Shop & Chg Rms	50,000	50,000	0			100.0%	
1306 Income Golf Club Room Hires	0	2,600	2,600			0.0%	
1307 Income Bar Sales	38,118	185,000	146,882			20.6%	
1308 Income Food Sales	85,399	265,000	179,601			32.2%	
1310 Income - Society Food	113	33,500	33,387			0.3%	
1312 Function Food Sales	28	85,000	84,973			0.0%	

## Detailed Income &amp; Expenditure by Budget Heading 31/03/2021

Month No: 12

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
1313 Function Bar Sales	0	5,100	5,100			0.0%	
The View :- Income	<b>306,781</b>	<b>627,200</b>	<b>320,419</b>			<b>48.9%</b>	<b>0</b>
4000 Salaries & Wages	189,258	248,030	58,772		58,772	76.3%	
4001 Employers NI	12,897	16,510	3,613		3,613	78.1%	
4002 Employers Superannuation	16,608	16,252	(356)		(356)	102.2%	
4003 Sub-contracted Staff	1,299	6,000	4,701		4,701	21.7%	
4004 Staff Welfare Costs	42	418	376		376	10.0%	
4009 Recruitment Costs	0	100	100		100	0.0%	
4010 Staff Training	85	1,500	1,416		1,416	5.6%	
4012 Staff Expenses	0	160	160		160	0.0%	
4016 Staff Uniform	0	50	50		50	0.0%	
4017 Timesheet & Rota Software	206	212	6		6	97.0%	
4051 Rates	0	6,755	6,755		6,755	0.0%	
4052 Water & Sewerage	1,904	4,800	2,896		2,896	39.7%	
4055 Electricity	9,790	20,855	11,065		11,065	46.9%	
4056 Gas	2,872	5,411	2,539		2,539	53.1%	
4060 Refuse	1,458	3,605	2,147		2,147	40.4%	
4100 Telecommunications	2,652	3,500	848		848	75.8%	
4105 Postage	20	100	80		80	19.6%	
4106 Stationery	123	1,061	938		938	11.6%	
4107 Photocopier	0	10	10		10	0.0%	
4110 Advertising & Publicity	334	7,000	6,666		6,666	4.8%	
4112 Subscriptions	0	75	75		75	0.0%	
4113 Software Support	1,073	1,140	67		67	94.1%	
4114 Licence Fee	1,214	1,000	(214)		(214)	121.4%	
4115 Insurance	3,807	3,920	113		113	97.1%	
4116 Web Site	209	1,500	1,291		1,291	14.0%	
4156 Bank Charges	1,921	5,243	3,322		3,322	36.6%	
4196 Events Expenditure - The View	0	2,575	2,575		2,575	0.0%	
4201 Cleaning & Hygiene	7,230	17,347	10,117		10,117	41.7%	
4202 Linen Cleaning	193	3,090	2,897		2,897	6.3%	
4270 Vehicles & Equipment Maint	768	2,000	1,232		1,232	38.4%	
4272 Equipment Purchases - Capital	533	1,000	467		467	53.3%	
4275 Building Maintenance	2,793	3,000	207		207	93.1%	
4276 CCTV	22	1,871	1,849		1,849	1.2%	
4279 Fire & Security	1,544	1,100	(444)		(444)	140.4%	
4301 Public Works Loan Payment	104,977	105,000	23		23	100.0%	52,383
4303 Food Expenditure	30,532	120,000	89,468		89,468	25.4%	
4304 Bar Expenditure	14,521	55,000	40,479		40,479	26.4%	
4306 Catering Utensils & Equip	225	1,000	775		775	22.5%	

## Detailed Income &amp; Expenditure by Budget Heading 31/03/2021

Month No: 12

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4307 Bar Utensils & Equip	0	250	250		250	0.0%	
4311 Pest Control	966	768	(198)		(198)	125.8%	
4313 Stock Take	965	2,225	1,260		1,260	43.4%	
4314 Cost of Card Top Up Incentives	1,605	4,500	2,895		2,895	35.7%	
4903 Term Maintenance	1,030	5,000	3,970		3,970	20.6%	
The View :- Indirect Expenditure	<b>415,676</b>	<b>680,933</b>	<b>265,257</b>	<b>0</b>	<b>265,257</b>	<b>61.0%</b>	<b>52,383</b>
<b>Net Income over Expenditure</b>	<b>(108,896)</b>	<b>(53,733)</b>	<b>55,163</b>				
6000 plus Transfer from EMR	52,383						
<b>Movement to/(from) Gen Reserve</b>	<b>(56,513)</b>						
Golf Course and The View :- Income	<b>655,140</b>	<b>1,117,418</b>	<b>462,278</b>			<b>58.6%</b>	
Expenditure	<b>831,464</b>	<b>1,174,661</b>	<b>343,197</b>	<b>0</b>	<b>343,197</b>	<b>70.8%</b>	
<b>Net Income over Expenditure</b>	<b>(176,324)</b>	<b>(57,243)</b>	<b>119,081</b>				
plus Transfer from EMR	<b>99,078</b>						
<b>Movement to/(from) Gen Reserve</b>	<b>(77,246)</b>						

## Detailed Income &amp; Expenditure by Budget Heading 31/03/2021

Month No: 12

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<b><u>Precept</u></b>							
801 Precept							
1176 Precept	872,023	872,023	0			100.0%	
Precept :- Income	<u>872,023</u>	<u>872,023</u>	<u>0</u>			<u>100.0%</u>	<u>0</u>
<b>Net Income</b>	<u>872,023</u>	<u>872,023</u>	<u>0</u>				
Precept :- Income	872,023	872,023	0			100.0%	
Expenditure	0	0	0	0	0	0.0%	
<b>Movement to/(from) Gen Reserve</b>	<u>872,023</u>						
Grand Totals:- Income	2,067,279	2,739,943	672,664			75.4%	
Expenditure	1,773,200	2,837,252	1,064,052	0	1,064,052	62.5%	
<b>Net Income over Expenditure</b>	<u>294,079</u>	<u>(97,309)</u>	<u>(391,388)</u>				
plus Transfer from EMR	142,386						
less Transfer to EMR	293,649						
<b>Movement to/(from) Gen Reserve</b>	<u>142,816</u>						

## Balance Sheet as at 31st March 2021

31st March 2020

31st March 2021

## Current Assets

14,372	Debtors	68,101
186	Sundry Debtors	13,952
4,779	VAT	3,510
32,288	Prepayments	67,359
140,194	Current/Deposit Account	196,049
147	The View Petty Cash	198
111	Treasury Deposit	0
205	Petty Cash	205
275,000	CCLA-Public Sector Deposit	525,000
70	Golf Proshop Float	70
200	The View Till 1 Float	200
200	The View till 2 Float	200
500	The View Safe Float	500

468,252

875,345

468,252 Total Assets

875,345

## Current Liabilities

40,822	Creditors	66,272
2,000	Hurdis House-Deposit Received	2,000
0	Plastic Free Seaford	342
19,751	Accruals	44,255
57,048	Receipts in Advance	130,061
500	Deposits Received	500
10,935	The View Function Deposits	3,049
814	Swipe Card Top Ups	2,590
3,738	Mayor's Charity 2	171
0	Young Mayor's Charity 1	1,264
1,882	Young Mayor's Charity 2	0

137,490

250,504

330,762 Total Assets Less Current Liabilities

624,842

## Represented By

184,070	General Fund	312,703
0	EMR - Elections	14,248
0	EMR - Building Maintenance	13,165
1,075	EMR - Crypt Professional Fees	1,075
0	EMR - Grounds Maint/Open space	17,240

## Balance Sheet as at 31st March 2021

## 31st March 2020

## 31st March 2021

845	EMR - The Salts Landscaping	845
539	EMR - Seaford H Nature Reserve	0
0	EMR - Vehicles & Equipment	12,622
12,628	EMR - Trees for Seaford	10,745
0	EMR - Memorial Bench Maint	2,032
1,206	EMR - The Seaford App.	0
1,488	EMR - Community Projects	1,470
12,653	EMR - CIL Receipts	13,081
0	EMR - Seafront Projects	4,835
7,133	EMR - Capital Receipts	161,899
38,548	EMR - Spike Bar	0
9,667	EMR - Borehole/Pump House	0
60,912	EMR - Seafront Development PI	58,882

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**330,762**


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**624,842**


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The above statement represents fairly the financial position of the authority as at 31st March 2021 and reflects its Income and Expenditure during the year.

Signed :  
Chairman

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

Signed :  
Responsible  
Financial

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

**Seaford Town Council**

**Earmarked Reserves 2020/21**

A/C Code	Reserve Details	Opening Balance 01/04/2020	Income/ Transfers from Other Reserves	Transfers to Other Reserves	Used To Fund Expenditure	Closing Balance 31/03/2021	Committed	Balance	Notes
320	Elections	£0.00	£14,248.41			£14,248.41		£14,248.41	Built up over the years to spread the cost of 4 yearly elections
321	Building Maintenance	£0.00	£13,165.00			£13,165.00		£13,165.00	Contingency to meet unexpected liability on all buildings
323	Crypt Professional Fees	£1,075.00				£1,075.00		£1,075.00	Expenditure to be used for Building Works at the Crypt.
326	Grounds Maintenance	£0.00	£17,240.00			£17,240.00		£17,240.00	Contingency to meet unexpected liability on all grounds and open spaces
329	The Salts Landscaping	£844.55				£844.55		£844.55	Pitch repairs may be required due to wet weather over winter.
334	Seaford Head Nature Reserve	£538.57		£538.57		£0.00		£0.00	Council-20/08/20 to transfer back to General Reserve
340	Vehicles & Equipment	£0.00	£12,622.00			£12,622.00		£12,622.00	Contingency to meet unexpected liability for vehicles & equipment. Reserve built up to fund replacements
342	Tree Planting *	£12,627.65	£1,818.66		£3,700.94	£10,745.37		£10,745.37	Income received from Resident Donations. Restricted to spend only on Trees
345	Memorial Bench Maintenance	£0.00	£2,032.00			£2,032.00		£2,032.00	Contingency to meet maintenance needs of Memorial Benches
355	The Seaford App.	£1,206.00		£1,206.00		£0.00		£0.00	Council-20/08/20 to transfer back to General Reserve
358	Community Projects	£1,487.67			£17.92	£1,469.75		£1,469.75	Income received from donations for Beach Access Platform to be used for maintenance & repairs.
361	CIL Receipts *	£12,653.34	£17,747.07		£17,319.50	£13,080.91	£13,080.91	£0.00	Income received from CIL monies - Restricted use 2021/22 up to £20,000 for tennis courts- include 2020/21 CIL receipts
362	Seafront Projects	£0.00	£4,835.00			£4,835.00		£4,835.00	Sum earmarked from profits made on sale of Memorials @Martello Entertainment area
363	Capital Receipts *	£7,132.68	£274,083.33		£119,317.24	£161,898.77	£72,000.00	£89,898.77	Can only be used for Capital Expenditure. 20/8/20 FC- balances on the Capital Receipts Reserve is used to fund any capital expenditure in the year. £40,000 committed for new pump house. 2021/22 £50,000 to be used for Sea defence Wall at Bönningstedt Beach Huts £22,000 for martello toilets
364	Spike Bar	£38,548.00		£38,548.00		£0.00		£0.00	Transferred to use for new pump house - 365
365	Borehole & Pump House (Golf)	£9,667.03	£38,548.00	£48,215.03		£0.00		£0.00	£40,000 for new pump House to be spent from Capital Receipts -20/8/20 FC any remaining balance on EMR 365 is returned to the General Reserve
366	Seafront Development Plan	£60,912.08			£2,030.00	£58,882.08		£58,882.08	For expenditure on SDP
	<b>TOTAL EMR</b>	<b>£146,692.57</b>	<b>£396,339.47</b>	<b>£88,507.60</b>	<b>£142,385.60</b>	<b>£312,138.84</b>	<b>£85,080.91</b>	<b>£227,057.93</b>	

\* RESTRICTED USE



## Seaford Town Council

<b>Report No:</b>	<b>27/21</b>
<b>Agenda Item No:</b>	<b>14</b>
<b>Committee:</b>	<b>Full Council</b>
<b>Date:</b>	<b>23<sup>rd</sup> June 2021</b>
<b>Title:</b>	<b>Seaford Town Football Club Lease Renewal</b>
<b>By:</b>	<b>Tony Jackson, Project &amp; Facilities Manager</b>
<b>Purpose of Report:</b>	<b>To consider approving a 50 year lease to Seaford Town Football Club for the football clubhouse at The Crouch.</b>

<b>Recommendations</b>
<b>Full Council is recommended:</b>
<ol style="list-style-type: none"><li>1. To consider approving a 50 year lease to Seaford Town Football Club for the football clubhouse at The Crouch.</li><li>2. To delegate to the Projects &amp; Facilities Manager, in consultation with the Proper Officer, the power to agree terms of the lease with all councillors electronically before finalising, where consensus is achieved. If consensus cannot be achieved, this will be brought back to Full Council.</li></ol>

### 1. Information

- 1.1** Seaford Town Football Club (STFC) is a successful, progressive and all-inclusive club.
- 1.2** STFC also carry out lots of charity work which greatly benefits the local community and other charitable organisations. Please Appendix A for more information.
- 1.3** STFC's current lease comes to an end on the 24<sup>th</sup> December 2021; Town Council officers are currently working with STFC on a new lease.
- 1.4** STFC have asked that the new lease is for a 50 year term. This will give STFC the security to further develop the club, the clubhouse and the



pitches. It will mean they have a far better chance of securing grant funding for these works.

- 1.5** Please note this lease is for the clubhouse only, as the adjacent pitches are rented from the Town Council as and when required. However, the lease recognises STFC as the primary user of the pitches.

## **2. Financial Appraisal**

- 2.1** There will be a small legal cost to finalising the lease, anticipated to be no more than £500. This will come from the Professional Fees budget, 4155-201.
- 2.2** Annual rent for the clubhouse will be £1,275 per annum, an increase of £925 on the current annual rent (£350). This does not include the hire of the two sport pitches which is paid separately based on usage.

## **3. Contact Officer**

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

Project & Facilities Manager	
Town Clerk	

## **Seaford Town Football Club**

### **On the pitch**

- Our first team has made massive improvements and reached the semi-finals of supplementary shield. We have a real shot of promotion this season so a lot of effort is going into making this a reality.
- We have started the first competitive ladies side for the club, they've had a great start and have helped us massively to grow the women's game in the town. We have also set up a ladies veterans team which is non-competitive
- Our youth section has grown massively. We are now close to having 300 players on our books. This is both boys and girls and we're close to rolling out two new girls teams.
- We have inclusive ability teams that give children with additional social and physical needs the opportunity to enjoy football and receive all the benefits of being involved in team sports.

### **Off the pitch**

- We have put in planning permission to expand our kitchen and toilet facilities, widen the front door and build a wheelchair ramp. The project is to make the clubhouse fully handy-accessible and have a commercial kitchen so we can run the whole clubhouse as a bar/café throughout the week.
- We are hosting a range of community events over the summer to help raise funds and bring people closer to the club.

### **Charity Work**

- We were the first football club in the country to throw our hat in the ring to support Marcus Rashfords free schools campaign. We delivered food parcels around the town and continue to support some families. We have some money set aside to do more work on this, just trying to think of the most efficient way of using it.
- We delivered over 100 toys to the Royal Alexandra's Childrens Hospital during our Christmas Toy drive. We did this in 2019 but skipped 2020 due to covid, will do again this year.
- Raised over £4,000 for various charities including local charity WOLO during our summer tournament. Again this was 2019 couldn't do it last year because of covid, will bring back next year.
- Not so much charity work but closely related; we have set up a [Seaford Discount Card](#) scheme. This gives cardholders discounts to over 40 businesses in Seaford, encouraging people to shop local and raising the profile of local businesses. We donated £1 of every card sold to a local cause. The sales of the cards have been a bit slow but covid hasn't helped, we're going to kickstart this again soon now things are opening back up.
- We have taken on a community manager and a sustainability manager to help us to continue doing more good for our community and the environment.

### **Future plans**

Our dream is to have a dedicated football facility and sports complex on The Crouch site. There is plenty of space to create something special that the town can be proud of.



## Seaford Town Council

<b>Report No:</b>	<b>28/21</b>
<b>Agenda Item No:</b>	<b>15</b>
<b>Committee:</b>	<b>Full Council</b>
<b>Date:</b>	<b>23<sup>rd</sup> June 2021</b>
<b>Title:</b>	<b>Seaford Beach Guide 2021</b>
<b>By:</b>	<b>Tony Jackson, Project &amp; Facilities Manager</b>
<b>Purpose of Report:</b>	<b>To consider supporting the proposed Seaford Beach Guide for summer 2021.</b>

<b>Recommendations</b>
<b>Full Council is recommended:</b>
1.To consider supporting the revised Seaford beach guide for summer 2021. 2.To note and support the proposed preferred swimming zones trial.

### 1. Information

- 1.1** Last year, with input from the Seaford Lifeguards, the Environment Agency (EA), Newhaven Port Authority and Seaford Town Council (STC) officers, Lewes District Council (LDC) revamped the Seaford Beach Guide which included additional safety information relating to COVID-19 safety measures. See Appendix A.
- 1.2** One of the issues reported to both LDC and STC officers last year was from swimmers concerned about the amount of fishing happening on the seafront. Not only did many feel this restricted where they could swim, but there were also incidences of swimmers hurting themselves on discarded or lost fishing items such as hooks and fishing line.
- 1.3** Officers also received comments from anglers saying that swimmers would swim close to them when there were many other areas they could use.

- 1.4 STC officers met up with local members of the Local Independent Sea Anglers (LISA), LDC and EA officers, and local swimmers last year to discuss the issues.
- 1.5 One very positive thing that came out of these meetings is that Seaford now has three fishing tackle recycling bins along the seafront. Since being installed last year, these have been very well used by anglers and the public which not only keeps the beach cleaner and safer, but everything collected is sorted and either reused or recycled.
- 1.6 Another idea the group discussed was to trial preferred swimming zones where anglers were discouraged from fishing from sunrise and sunset between June 1<sup>st</sup> and September 30<sup>th</sup>. These zones couldn't be enforced, but it will hopefully make people, especially visitors, think a bit more about which part of the seafront they choose to use.
- 1.7 Appendix B shows a draft map with the safe swimming zones highlighted in red crosses. LDC will be producing the finished map.
- 1.8 Appendix C shows text proposed to be used in the guide along with the map. This will also be printed as a stand-alone flyer with text on one side and the map on the other.
- 1.9 Subject to agreement from all parties, it is hoped to have the beach guide and flyers ready for the end of June.

## 2. Financial Appraisal

- 2.1 There are no direct financial implications as a result of this report. LDC will be producing the guide and flyer.

## 3. Contact Officer

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

Project & Facilities Manager	
Town Clerk	

# Seaford Beach Guide

Summer 2020

This guide has been produced by Lewes District Council in partnership with Seaford Town Council, Newhaven Port and Properties and the Environment Agency to help keep you safe and informed when visiting the beach. Please be aware that Seaford has a steep pebble beach, with the promenade operating a “share with care” scheme – welcoming both pedestrians and cyclists.

## COVID-19 Important Information

We ask everyone to respect others using the beach and follow current government guidance on social distancing. You can read more about staying safe outside your home at **[www.gov.uk](https://www.gov.uk)**

- Stay at least 2 metres apart where you can (1 metre or more where this is not possible) from anyone you do not live with, or anyone not in your support bubble, when outside your home.
- Do not gather in groups of more than six people unless they are from your own household.
- Bring hand sanitiser gel and be aware there may be long queues for toilets.
- Do not travel to the beach by public transport. Public transport should only be used for essential journeys. Travel to the beach by walking, cycling or car.





## **Toilets**

There is one accessible toilet at either end of the beach, in the Buckle car park and by the Martello Tower, open every day and cleaned twice a day.

## **Car parking**

Car parking on the seafront is free.

## **Litter and recycling**

Please take your rubbish home and recycle what you can. Only use the litter bins provided for small items not tied bags from an all-day visit. If there are no litter or recycling bins in the area it is because the area does not have litter removal services and you must take all items home with you.

## **Barbecues**

Barbeques are permitted on the beach. Please do not put hot barbecues in the litter bins as they can cause severe burns.

## **Dogs**

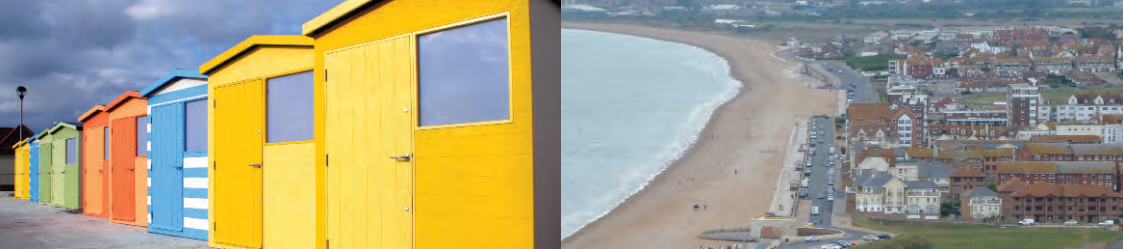
Dogs must be kept on a lead and are not permitted on the beach in the dog ban area between Edinburgh Road and West View between 1 May and 30 September. Dog waste can be put in any litter bin on the promenade – please clean it up!

## **Cliff Safety**

You must stay at least five metres away from the cliff edge. Seaford Head cliffs are made of chalk and large pieces often fall to the beach. Be aware that some of the cliffs do not have fencing and are adjacent to Seaford Head golf course, so please stick to the designated foot paths.

## **Cycling**

A cycle path runs the length of the promenade from the Martello Tower all the way to Newhaven and beyond. There are various places along the promenade to park and lock bikes.



## **Lifeguards**

On the advice of their governing body Surf Lifesaving GB, Seaford Lifeguards will not be patrolling Seaford Beach this summer. They will carry out weekly inspections of the life rings and enforce byelaws. Find out more on their Facebook page: [www.facebook.com/seafordlgs](https://www.facebook.com/seafordlgs)

## **Bathing**

Yellow buoys will be sited 200 metres out to sea from Splash Point to Edinburgh Road. The landside of these buoys is a safe swimming zone where only hand powered craft are permitted. It is up to individuals to make their own decisions as to the suitability of the sea conditions for swimming. When making those decisions, always maintain caution. It is strongly recommended that only strong and competent swimmers enter the water and only in ideal swimming conditions. **Do not drink alcohol and swim.**

## **Emergencies**

If you get into trouble or you see someone who needs help, call 999 and ask for the Coastguard. If you are deaf or have a speech impairment, you can send an emergency SMS text.

**Life rings are situated behind safety advice signs along the promenade.**

## **Tides**

Be aware of the times of tides and weather conditions. You can check both on the Met Office website: [www.metoffice.gov.uk](https://www.metoffice.gov.uk)

## **Fishing**

Fishing is permitted on the entire length of Seaford Beach. Anglers should be considerate of other beach users. Use appropriate line strengths or tackle and please exercise caution when casting to avoid injury. Ensure you take any hooks, traces or rubbish home with you.

## **Camping**

Overnight camping on the beach is not permitted.



# Emergency Contact

## Dial 999 and ask for the Coastguard



### Boating Byelaws

Up to marker buoys 200m from shore

**Boats:** Speed limit 8 knots on landward side of buoys

Up to 500m from shore – All areas

**Boats:** Not driven dangerously

Driven with due care and attention

Driven with consideration for bathers

Efficiently silenced

Please do not interfere with the yellow safety buoys.



### Useful Links

Food outlets [www.eatlocal.info](http://www.eatlocal.info)

Cycle network [www.eastsussex.gov.uk/leisureandtourism/discover-east-sussex/cycling](http://www.eastsussex.gov.uk/leisureandtourism/discover-east-sussex/cycling)

Seaford Town Council [www.seafordtowncouncil.gov.uk](http://www.seafordtowncouncil.gov.uk)

Lewes District Council [www.lewes-eastbourne.gov.uk](http://www.lewes-eastbourne.gov.uk)



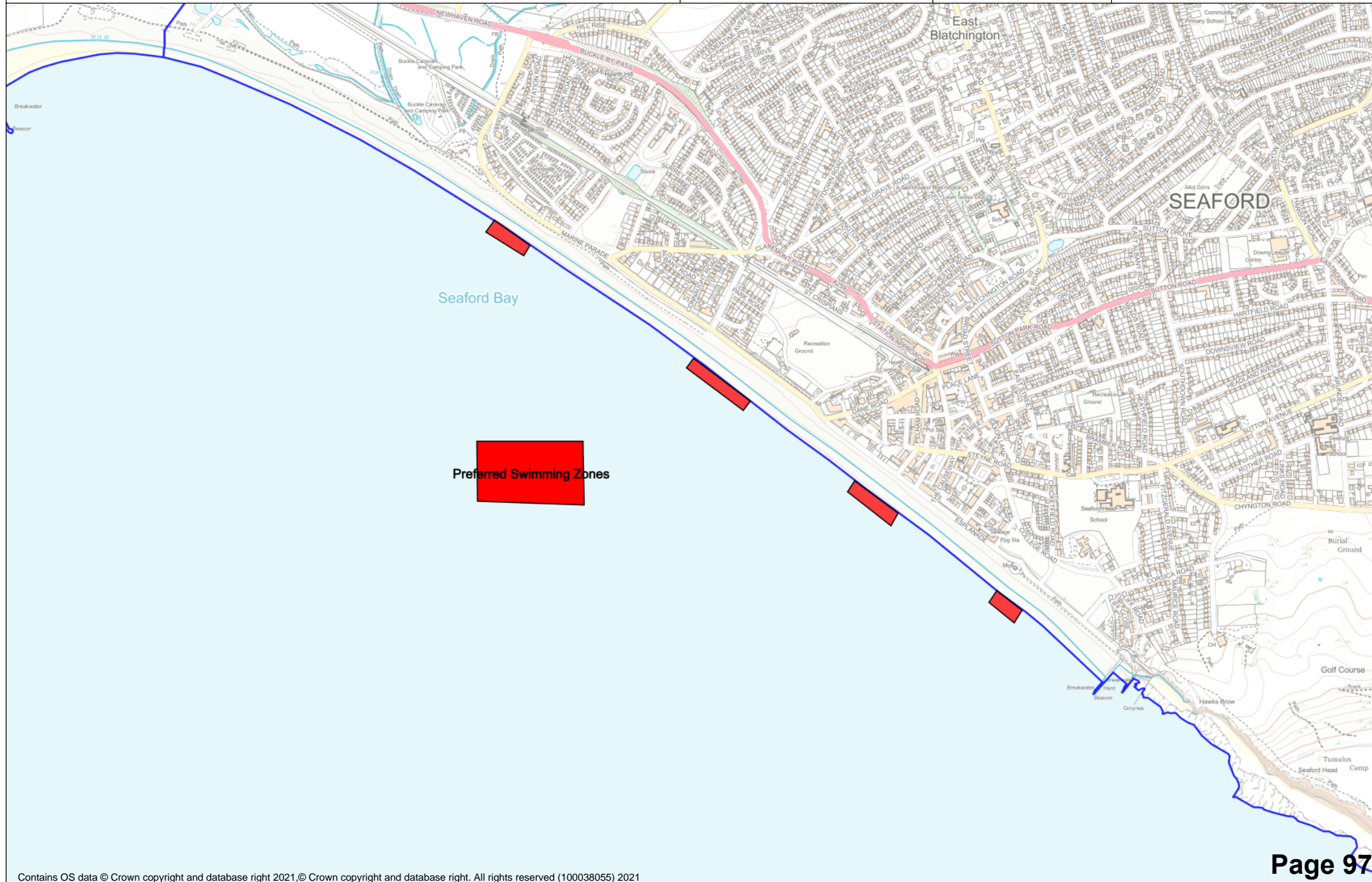
Lewes District Council



# Stay away from cliff edges

In an Emergency, call **999**  
and ask for the Coastguard





## Report 28/21 Appendix C

### Safe swimming and angling off Seaford Beach

This summer we are trialling a scheme to help reduce the risks to people swimming off Seaford beach.

**Preferred swimming zones** (see map overleaf) operate from sunrise to sunset. Anglers are encouraged to use these areas only between sunset and sunrise. These zones will be trialled from **1st June to 30th September 2021**

#### **We are encouraging swimmers to:**

- Swim between the lifeguard flags
- Wear swimming shoes to avoid the risk of foot injuries
- Never enter the water after drinking alcohol
- Avoid entering the water near anglers

#### **We are encouraging anglers to:**

- Avoid fishing where swimmers are already in the water
- Be aware of others on the beach and especially behind you when casting
- Dispose of used materials such as lines and hooks in the dedicated 'pipe' recycling bins

**Paddle boarders and canoeists** are strongly advised to wear a life jacket, check windspeeds and currents and let someone know before you head out.

People using **Windsurf boards, jet skis or power boats** should travel slowly from the beach to beyond the yellow buoys and avoid damaging them by always staying well clear.

We ask that all beachgoers using barbeques on the beach douse the finished barbeque **and** the pebbles beneath with water and dispose of the used barbeque in a responsible manner.

Please dispose of all litter responsibly, particularly glass. If all bins are full, please take your litter home with you.



## Seaford Town Council

<b>Report No:</b>	<b>29/21</b>
<b>Agenda Item No:</b>	<b>16</b>
<b>Committee:</b>	<b>Full Council</b>
<b>Date:</b>	<b>23<sup>rd</sup> June 2021</b>
<b>Title:</b>	<b>Parliamentary Boundary Review 2023</b>
<b>By:</b>	<b>Isabelle Mouland, Assistant Town Clerk</b>
<b>Purpose of Report:</b>	<b>To advise of the review currently being carried out by the Boundary Commission for England (BCE) and the details of the boundary changes proposed for the Lewes Parliamentary Constituency.</b>

<b>Recommendations</b>
<b>Full Council is recommended:</b>
1.To consider the proposals and forward a response to the BCE.

### 1. Information

- 1.1 The BCE published its initial proposals for new parliamentary constituency boundaries in England on 8<sup>th</sup> June 2021. There is an eight-week consultation period expiring on 2<sup>nd</sup> August 2021.
- 1.2 There will be two further consultation periods in 2022 and it is intended that the final recommendations will be put before Parliament for final approval in July 2023.
- 1.3 The aim of the review is to take account of recent population movement and ensure that the electorate in each of the Country's 650 constituencies is within a specified range.
- 1.4 This range is achieved by dividing the total electorate by number of constituencies. The optimum figure for each constituency applying this calculation is 73,393. A 5% tolerance either way is allowed for to provide some flexibility. The specified range is therefore between 69,724 and

77,062. The electorate of the Lewes constituency at the 2019 General Election was 71,503.

- 1.5** Separate reviews are being carried out by the Boundary Commissions of Scotland and Wales; however, all three reviews are based on the same methodology and the total figure of 650 constituencies.
- 1.6** Due to movements in population the number of constituencies in England will be increased from 533 to 543 with reductions in Scotland from 59 to 57 and in Wales from 40 to 32.
- 1.7** The Lewes constituency is in the South-East region where there will be an increase in the number of constituencies from 84 to 91.
- 1.8** In order to comply with the rules on the electoral numbers, some constituency boundaries will have to cross county or unitary authority boundaries.
- 1.9** The current constituency is made up of the following Lewes District wards: Barcombe and Hamsey, Chailey and Wivelsfield, Ditchling and Westmeston, Kingston, Lewes Bridge, Lewes Castle, Lewes Priory, Newhaven Denton and Meeching, Newhaven Valley, Newick, Ouse Valley and Ringmer, Plumpton, Streat, East Chiltington and St John Without, Seaford Central, Seaford East, Seaford North, Seaford South, and Seaford West.
- 1.10** Also included are the Wealden District wards of Alfriston, Arlington, East Dean, Polegate North, and Polegate South.
- 1.11** The proposals are to move all the wards north of Lewes: Barcombe and Hamsey, Chailey and Wivelsfield, Ditchling and Westmeston, Plumpton, Streat, and East Chiltington to a newly configured Mid Sussex constituency which crosses the current East/West Sussex county boundary by combining Uckfield and East Grinstead.
- 1.12** The Wealden District wards of Upper and Lower Willingdon which also cover Jevington, will be added to the Lewes constituency from the Eastbourne constituency.
- 1.13** The total electorate of the new proposed Lewes constituency will be 71,204.
- 1.14** The proposed Lewes constituency will still therefore be concentrated on the main population centres of Seaford, Newhaven and Lewes.


- 1.15** The constituency already crosses the Wealden boundary by including the downland villages around Alfriston and East Dean together with Polegate, so the inclusion of the Willingdon wards, leaving the Borough of Eastbourne as a single constituency, is a logical move.
- 1.16** As mentioned above the consultation period runs until 2<sup>nd</sup> August. There will be further consultation next year as the BCE revises and refines these initial proposals and publishes the responses received as part of the current consultation
- 1.17** The BCE has invited comments on the initial proposals. In its guide to the review the BCE states that comments can be based on any issue from where the boundaries should be placed to the name of constituency. Any suggestions for adjustments to the proposed boundaries should however keep the figure for the total electorate within the range referred to above.
- 1.18** Members comments are therefore invited. Officers will compile the Town Council's response based on comments raised by members within this meeting; the response is submitted on the BCE's consultation website in open text i.e. not answering specific questions, and is limited to 10,000 words.
- 1.19** For full details of the review, please visit the BCE's website:  
<https://boundarycommissionforengland.independent.gov.uk/2023-review/>

## **2. Financial Appraisal**

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

## **3. Contact Officer**

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

Assistant Town Clerk	
Town Clerk	