



Seaford Town Council

Seaford Town Council Full Council Agenda – Thursday, 26th January 2023

To the Members of the Full Council

Councillors S Adeniji, N Adil, D Argent, L Boorman, M Brown, 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 **The View at Seaford Head, Southdown Road, Seaford, BN25 4JS** on **Thursday, 26th January 2023** at **7.00pm**, which you are summoned to attend.

Adam Chugg,
Town Clerk

19th January 2023

PLEASE NOTE:

- The meeting will be recorded and uploaded to the Town Council's YouTube channel shortly after the meeting.
- See the end of the agenda for further details of public access and participation.
- Due to the volume of business an additional Full Council meeting will be convened in February, at this the usual agenda update items will be included.
- Ahead of the meeting, the Mayor has requested that a short reflection be provided before the meeting. Anyone not wishing to take part in this reflection is invited to wait until 6.55pm before attending the meeting.
- A minute's silence will be held at the start of the meeting, following the late Councillor Jean Cash sadly passing away recently.

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 Minutes	10 th November 2022	<u>10.11.22 Full Council Minutes DRAFT</u>
4.2	Community Services	1 st December 2022	<u>01.12.22 Community Services Minutes DRAFT</u>
<i>N.B. There is a recommendation within these minutes that was presented to, and considered by, the Finance & General Purposes Committee at its meeting on 20th December and is therefore not to be considered when approving the minutes.</i>			
4.3	Climate Change Sub-Committee	27 th October 2022	<u>27.10.22 Climate Change Minutes DRAFT</u>
<i>N.B. There is a recommendation within these minutes that was presented to, and considered by, the Community Services Committee at its meeting on 1st December and is therefore not to be considered when approving the minutes.</i>			
12 th January 2023		(Please see below)	
<i>At its meeting on 12th January, the Sub-Committee made a recommendation to its parent Committee, Community Services, and as such, these minutes will be presented to Community Services on 2nd March before being brought to Full Council.</i>			

4.4	Finance & General Purposes	20 th December 2022	<u>20.12.22 Finance & General Purposes Minutes DRAFT</u>
	<i>N.B. There are two recommendations for Full Council within these minutes. Both are addressed within agenda item 5, 2023 - 2024 Draft Budget and Precept Setting, and therefore are not to be considered when approving the minutes.</i>		
4.5	Golf & The View	15 th November 2022	<u>15.11.22 Golf & The View Minutes DRAFT</u>
	<i>N.B. There is a recommendation within these minutes that was presented to, and considered by, the Finance & General Purposes Committee at its meeting on 20th December and are therefore not to be considered when approving the minutes.</i>		
4.6	Planning & Highways	3 rd November 2022	<u>3.11.22 Planning & Highways Minutes DRAFT</u>
		24 th November 2022	<u>24.11.22 Planning & Highways Minutes DRAFT</u>
		15 th December 2022	<u>15.12.22 Planning & Highways Minutes DRAFT</u>
4.7	Personnel Minutes	10 th January 2023	<u>10.01.23 Personnel Minutes DRAFT</u>
	<i>N.B. There is a recommendation for Full Council within these minutes. This is addressed within agenda item 13, Personnel Committee Recommendations – Additional Senior Post, and therefore are not to be considered when approving the minutes.</i>		

5. Seaford Town Council Draft Budget Report 2023 - 2024 and Precept Setting

To consider report 143/22 presenting the Seaford Town Council Draft Budgets for 2022 - 2023 and projected budgets to 2026 - 2027 (pages 8 to 30).

6. Review of Earmarked Reserves

To consider report 145/22 presenting the review of the Town Council's Earmarked Reserves (pages 31 to 35).

7. Interim Internal Audit Report for 2022 - 2023

To consider report 146/22 presenting the Interim Internal Audit Report from Mulberry & Co Ltd for 2022 – 2023 (pages 36 to 49).

8. Conclusion of Annual Governance and Accountability Return (AGAR) 2021 - 2022

To consider report 152/22 updating Full Council on the status of the 2021 - 2022 AGAR (pages 50 to 59).

9. England Coastal Path Celebration 2023 - 'Walk the Chalk'

To consider report 159/22 presenting details of the 'Walk the Chalk' England Coast Path Celebration 2023 and the request for landowner permission and other support from the Town Council to facilitate this event (pages 60 to 86).

10. East Martello Field Water Refill Stations – Finances

To consider report 158/22 requesting the early release of funds towards the Water Refill Station at Martello Fields (pages 87 to 90).

11. Martello Toilets Refurbishment – Recommendations of Working Group

To consider report 155/22 presenting the recommendations of the Working Group, the refurbishment design and Changing Places process (pages 91 to 100).

12. Exclusion of the Press & Public

The Chair will move that in accordance with the Public Bodies (Admission to Meetings) Act 1960, the press and public be excluded from the meeting during the discussion on the next two items of business for the reason as set out below.

The resolutions of the items will be recorded publicly in the minutes of this meeting.

The Proper Officer considers that discussion of the following item is likely to disclose exempt information as defined in the Local Government Act 1972 and Freedom of Information Act 2000 and may therefore need to take place in private session. The exempt information reasons are shown alongside the item below.

Furthermore, in relation to paragraph 10 of Schedule 12A, it is considered that the public interest in maintaining exemption outweighs the public interest in disclosing the information.

13. Personnel Committee Recommendations – Additional Senior Post

To consider exempt report 154/22 presenting the recommendation from the Personnel Committee regarding the additional senior post that is being introduced to the Town Council's staffing structure (exempt pages).

Reason for exemption: to provide confidential updates relating to the staffing structure of the Town Council.

Explanation of Reason: under Data Protection legislation, information about an individual member of staff / groups of staff is confidential between the Town Council and staff member/s.

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: meetings@seafordtowncouncil.gov.uk

Telephone: 01323 894 870

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. Attending the meeting in person.

Due to health and safety restrictions, the number of public in attendance will be limited. The Town Council therefore asks that you contact

meetings@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.

OR

2. Watching the recording of the meeting on the [Town Council's YouTube channel](#) , which will be uploaded after the meeting has taken place.

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.

Public Participation:

Members of the public looking to participate in the public participation section of the meeting must do so in person, by making a verbal statement during the public participation section of the meeting.

Below are some key points for public participation in the meeting:

1. Your statement should be regarding business on the agenda for that meeting.
2. You will only be able to speak at a certain point of the meeting; the Chair of the meeting will indicate when this is.
3. You do not have to state your name if you don't want 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. 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.
7. 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.
8. Members of the public should not speak at other points of the meeting.
9. A summarised version of your statement, but no personal details, will be recorded in the minutes of the meeting.

Public Comments

Members of the public looking to submit comments on any item of business on the agenda can do so in writing ahead of the meeting and this will be circulated to all committee members. Comments can be submitted by email to meetings@seafordtowncouncil.gov.uk or by post to the Town Council offices.

Health & Safety Measures:

While Covid restrictions are no longer mandated the Town Council wishes to stay vigilant and mindful of the health and safety of its meeting participants by upholding the requirement that you should not attend the meeting if you are displaying any Covid-19 symptoms (or have tested positive) as identified on the [NHS website](#) or symptoms of any similarly contagious illness.



Seaford Town Council

Report No:	143/22
Agenda Item No:	5
Committee:	Full Council
Date:	26th January 2023
Title:	Seaford Town Council Draft Budget Report 2023 - 2024 and Precept Setting
By:	Karen Singleton, Responsible Financial Officer (RFO)
Purpose of Report:	To present the Seaford Town Council Draft Budgets for 2023 - 2024 and projected budgets to 2027 - 2028

Recommendations

Full Council is recommended:

1. To discuss the draft budgets presented
2. To set a Precept of £1,061,609 and corresponding Band D Council Tax of £111.09, for 2023-2024.
3. To note the projected budgets for the years 2024 - 2025, 2025 - 2026, 2026 - 2027 and 2027 - 2028.

1. Summary

- 1.1** Attached as Appendix 1 to this report is the draft Seaford Town Council Budget for 2023 - 2024 and the projected budgets to 2027 - 2028.
- 1.2** Budgets have been projected until 2027 - 2028 to inform long term planning and will be reviewed and updated during the budget setting process in future years, all known future expenditure has been included in these projections.
- 1.3** The increases presented for the four years projected budgets do not include all projects, as these will be discussed and included at a later date when the Town Council reviews the Strategic Objectives, Seafront Improvement Plan and Salts Development Plan.

- 1.4 To aid understanding of the Town Council finances and budgets, members should also take into consideration the Town Council's Earmarked Reserves (EMR) which are included as Appendix 1 in report 145/22 on this agenda.
- 1.5 The budget that is presented has been considered by all spending committees that recommended their budgets to the Finance & General Purposes Committee (F&GP), which in turn recommends the whole budget to Full Council.
- 1.6 The budget as prepared reflects a **zero percentage** increase per annum in Band D Council Tax for 2023 - 2024, which will remain the same as 2022 - 2023 at £111.09. The recommended precept to achieve this is **£1,061,609**.

2. Background Information

2.1 General Reserve

At 1st April 2022, the General Reserve was £632,763 (compared to £312,702 in 2021, £184,069 in 2020).

2.2 Changes since the Finance & General Purposes (F&GP) Committee meeting on 20th December 2022

- The Personnel Committee met on the 10th January to agree certain operational staffing changes (one of which appears elsewhere on the agenda but does not have budgetary implications). The agreed changes reduced the F&GP budget by £9,710 (codes 4000/201, 4001/201 and 4002/201). The draft minutes of the Personnel Committee meeting are linked to from this agenda for noting by Full Council.
- At the time of writing the F&GP report, the Audit fees for the next five years were unknown. They have now been confirmed as £2,520 per annum, therefore the Audit Fees budget 4157/201 has been reduced by £980.
- The above budget reductions have allowed the £2,000 that was going to be met from EMR for additional works on the Christmas lights, to be met from the budget.
- An additional £800 has been added to the Advertising and Publicity Budget, 4110/201, for consultation with the public on the Council's Communication Strategy and Strategic Objectives.

2.3 Council Tax Base

The Band D Council Tax is measured with reference to a Council Tax Base, which is calculated every year by Lewes District Council (LDC). This figure is divided into the required precept to give the Band D Council Tax figure.

The Band D base for 2023 - 2024 is 9,556.30, which is an increase of 149.6 compared to 2022 - 2023. This means that the Town Council collects £16,644 more precept for the equivalent council tax charge.

2.4 Precept

The recommended precept for 2023 - 2024 is £1,061,609 (£1,044,965 in 2022). The overall effect of all projected income and expenditure for 2023 - 2024 is a **zero percent** per annum increase on Band D Council Tax. The proposed Band D Council Tax is £111.09 per annum, the same as 2022 - 2023.

2.5 Earmarked Reserves (EMR)

The Town Council's Earmarked Reserves have been reviewed in report 145/22 on this agenda. As at 1st April 2022, the total EMRs were £517,576 (£312,138 in 2021). EMRs at 1st January 2023 were £912,648.

3. Financial Appraisal

- 3.1** Sound budgeting and good financial decisions over the last two years have enabled the Town Council to achieve its desire to set a precept with a zero increase in council tax for 2023 - 2024, at a time when Seaford residents are already faced with the rising costs of inflation. On top of this, the Grants budget has been increased by £5,000 to enable the Town Council offer greater financial assistance to local community groups.
- 3.2** The Town Council started off in a very good position with the General Reserve at £632,763, compared to £312,702 on 1st April 2021 and £184,069 on 1st April 2020. The year has, so far, been a more stable year and although costs are rising there is no indication that the Town Council's finances will not, overall, be within budget at the year end.
- 3.3** The sound financial position meant that the Town Council's policy that the General Reserve should be at least 50% of the precept has been achieved a year early. This guidance (to have reserves of 50% of precept) is given to

councils mainly funded by precept, which Seaford Town Council is not. Seaford Town Council has a greater proportion of commercial income to fund activities and this income is vulnerable to unforeseen external influences, as highlighted by the COVID-19 pandemic. It would therefore not be unreasonable to have a General Reserve that is significantly higher than this.

- 3.4** Some (up to £60,000) of the £100,000 budgeted to go to the General Reserve in 2022 - 2023 has been earmarked to spend on the rebuild of the Bönningstedt wall. Therefore, the remaining amount of this should be available to go to the General Reserve at the year end.
- 3.5** The projected Band Ds and Council Tax as a whole show that from 2023 - 2024 onwards, it is possible to keep the precept increases low and potentially zero depending on what future liabilities arise or projects are budgeted.
- 3.6** Income has been budgeted for prudently and expenditure includes everything known. It is recommended that the prudent budgeting, forward planning and keeping costs down by making savings wherever possible, continue throughout the coming year and beyond to ensure that the Town Council has robust reserves to withstand any future risks to income that it may face.
- 3.7** The Town Council also has £459,486 in Community Infrastructure Levy (CIL) receipts for infrastructure projects. These funds need to be spent within five years and a report will be brought to the Community Services Committee in the new municipal year to begin the discussion on how these funds should be spent and to make recommendations to Full Council.
- 3.8** The following have been budgeted to be spent from Earmarked Reserves (See Appendix 1, summary)
- £26,135 Election costs (4190/210 from EMR 320)
 - £220,000 Martello Toilets (4421/225 from EMR 363/366)
- 3.9** The following have been budgeted to add to EMRs
- £5,400 Sinking fund for Tennis Court refurbishment (EMR 368)
 - £13,389 Playground replacement (EMR 356)
 - £5,499 Professional fees (EMR 353)

3.10 It is worthy of noting that the average town council's precept in Lewes District accounts for significantly less than 5% of a Council Tax bill. Seaford Town Council is still significantly lower than most other local councils in the area as shown in the table below for a Band D property in 2022 – 2023:

Town	Precept Payment	Special Expenses*	Total Local Element
Lewes	£208.24	£56.70	£264.94
Newhaven	£159.20	£37.09	£196.29
Peacehaven	£144.57	£8.65	£153.22
Telscombe	£105.64	£23.10	£127.74
Seaford	£111.09	£6.23	£117.32

3.11 * Special Expenses are equitably charged by Lewes District Council for the grounds maintenance services it provides in some parishes but not others, charging each for its own area (2022 - 2023 figures).

4. Contact Officer

The Contact Officer for this report is Karen Singleton, Responsible Financial Officer (RFO).

RFO	
Town Clerk	

Committee		2022-23 Final Budget	2023-24 Draft Budget	2024-25 Projected Budget	2025-26 Projected Budget	2026-27 Projected Budget	2027-28 Projected Budget
Finance & General Purposes	Income	32,810	49,705	48,560	47,434	48,570	49,734
	Expenditure	611,366	704,050	682,898	690,296	703,673	747,586
	Net Expenditure	578,555	654,345	634,338	642,862	655,103	697,853
Community Services	Income	481,550	261,310	279,484	291,322	298,130	307,127
	Expenditure	880,865	704,195	458,693	462,053	477,062	487,786
	Net Expenditure	399,315	442,885	179,209	170,731	178,933	180,659
Golf and The View	Income	1,007,765	1,050,935	1,082,116	1,117,206	1,150,248	1,184,266
	Expenditure	1,147,435	1,232,660	1,231,176	1,274,983	1,336,805	1,395,932
	Net Expenditure	139,670	181,725	149,060	157,777	186,557	211,666
Total Committees	Income	1,522,125	1,361,950	1,378,978	1,420,872	1,463,905	1,507,109
	Expenditure	2,639,666	2,640,905	2,374,251	2,383,525	2,455,718	2,572,178
Total Net Expenditure		1,117,540	1,278,955	995,272	962,653	991,813	1,065,069
LESS							
Funded FROM Earmarked Reserves							
	EMR320 - Election Costs	-	(26,135)	-	-	-	(30,000)
	EMR323 - The Crypt	(1,075)	-	-	-	-	-
	EMR340 - Vehicles & Equipment	(8,700)	-	-	-	-	-
	EMR361 - CIL Receipts	-	-	-	-	-	-
	EMR363 - Capital Receipts	(189,618)	(200,000)	-	-	-	-
	EMR366 - Seafront Improvement Plan	(15,182)	(20,000)	-	-	-	-
	EMR344 - Projects Reserve	-	-	-	-	-	-
		902,965	1,032,820	995,272	962,653	991,813	1,035,069
PLUS							
Transfers TO Earmarked Reserves							
	EMR320 - Election Costs	-	-	10,000	10,000	10,000	-
	EMR353 - Professional Fees	-	10,000	-	-	-	-
	EMR356 - Playgrounds	-	13,389	10,000	10,000	10,000	10,000
	EMR363 - Capital Receipts	42,000	-	-	-	-	-
	EMR368 - Tennis Courts	-	5,400	5,400	5,400	5,400	5,400
	Transfer To General Reserves	100,000	-	40,937	73,556	44,396	11,140
Funding Requirement- Precept		1,044,965	1,061,609	1,061,609	1,061,609	1,061,609	1,061,609
Tax Base		9,406.7	9,556.3	9,556.3	9,556.3	9,556.3	9,556.3
Band D Council Tax		111.09	111.09	111.09	111.09	111.09	111.09
Council Tax increase (%)		6.76%	0.00	0.00%	0.00%	0.00%	0.00%
Council Tax Band D increase (£)		£7.03	0.00	£0.00	£0.00	£0.00	£0.00

Account Cost Centre	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Code	Final Budget	Draft Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
<u>Salts Recreation Ground</u>						
Cost Centre 105						
1025	-	-	-	-	-	-
1050	2,160	2,150	2,215	2,281	2,349	2,420
1051	1,600	1,820	1,875	1,931	1,989	2,048
1055	-	-	-	-	-	-
1057	-	13,400	14,070	14,774	15,512	16,288
1058	4,000	4,750	4,893	5,039	5,190	5,346
1066	18,600	23,400	23,000	24,000	25,000	26,000
1073	3,600	4,500	4,545	4,590	4,636	4,683
1095	8,465	4,235	7,370	9,625	9,625	9,625
1096	-	3,240	10,940	13,140	13,140	14,100
1097	-	990	2,000	2,000	2,000	2,000
Salts Recreation Ground Income	38,425	58,485	70,907	77,380	79,442	82,510
4018	-	-	-	-	-	-
4052	7,500	9,500	9,785	10,079	10,381	10,692
4055	300	15,400	15,862	16,338	16,828	17,333
4095	5,000	7,675	7,945	8,310	8,465	8,810
4096	3,750	3,750	5,125	9,625	12,750	12,750
4100	260	300	309	318	328	338
4115	3,625	3,670	3,780	3,894	4,010	4,131
4155	1,000	500	-	-	1,000	1,000
4250	-	-	-	-	-	-
4251	1,925	2,070	2,122	2,175	2,229	2,285
4252	1,000	1,000	1,030	1,061	1,093	1,126
4260	73,930	74,325	76,183	78,088	80,040	82,041
4261	3,000	5,000	6,100	6,283	6,471	6,666
4275	5,000	5,000	5,150	5,305	5,464	5,628
4276	800	1,000	1,020	1,040	1,061	1,082
4283	15,000	21,000	15,000	15,000	15,000	15,000
Salts Recreation Ground Expenditure	122,090	150,190	149,411	157,514	165,120	168,880
<u>Net Expenditure (Income)</u>	83,665	91,705	78,504	80,134	85,678	86,370

Account Code	Cost Centre	2022-23 Final Budget	2023-24 Draft Budget	2024-25 Projected Budget	2025-26 Projected Budget	2026-27 Projected Budget	2027-28 Projected Budget
<u>Crouch Recreation Ground</u>							
Cost Centre 106							
1050	Income Rent	2,550	2,550	2,550	2,550	2,627	2,800
1051	Income Insurance Recharge	580	655	675	695	716	737
1055	Income Memorial Bench	-	-	-	-	-	-
1058	Income Water Recharge	3,200	2,250	2,273	2,295	2,318	2,341
1073	Sports Pitch Hire & Green Fees	8,500	10,500	10,605	10,711	10,818	10,926
Crouch Recreation Ground Income		14,830	15,955	16,102	16,251	16,479	16,805
4052	Water & Sewerage	5,500	4,500	4,635	4,774	4,917	5,065
4115	Insurance	795	915	942	971	1,000	1,030
4155	Professional Fees	1,000	-	-	-	1,000	1,000
4250	Memorial Bench	-	-	-	-	-	-
4251	Dog Bin Emptying	1,375	1,410	1,445	1,481	1,518	1,556
4260	Grounds Maintenance Contract	34,930	31,900	32,698	33,515	34,353	35,212
4261	Grounds Maintenance Non Contract	3,000	3,000	3,090	3,183	3,278	3,377
4275	Building Maintenance	500	2,700	1,000	1,030	1,061	1,093
4283	Playground	5,000	5,000	5,000	5,000	5,000	5,000
Crouch Recreation Ground Expenditure		52,100	49,425	48,810	49,954	52,127	53,332
<u>Net Expenditure (Income)</u>		37,270	33,470	32,708	33,703	35,649	36,527
<u>Martello Fields</u>							
Cost Centre 107							
1050	Income Rent	7,500	5,000	5,150	5,305	5,464	5,628
Martello Fields Income		7,500	5,000	5,150	5,305	5,464	5,628
4115	Insurance	10	-	-	-	-	-
4251	Dog Bin Emptying	1,100	1,130	1,158	1,187	1,217	1,247
4260	Grounds Maintenance Contract	14,060	14,785	15,155	15,533	15,922	16,320
4261	Grounds Maintenance Non Contract	4,000	2,000	2,100	2,205	2,315	2,431
Martello Fields Expenditure		19,170	17,915	18,413	18,926	19,454	19,998
<u>Net Expenditure (Income)</u>		11,670	12,915	13,263	13,621	13,990	14,371

Account Code	Cost Centre	2022-23 Final Budget	2023-24 Draft Budget	2024-25 Projected Budget	2025-26 Projected Budget	2026-27 Projected Budget	2027-28 Projected Budget
<u>Other Open Spaces</u>							
Cost Centre 108							
1025	Income Sponsorship	-	-	-	-	-	-
1050	Income Rent	90	90	90	90	90	90
1055	Income Memorial Bench	-	-	-	-	-	-
1072	Income Trees for Seaford	-	-	-	-	-	-
Other Open Spaces Income		90	90	90	90	90	90
4018	Water Refill Maintenance	-	-	-	-	-	-
4052	Water & Sewerage	415	450	464	477	492	506
4115	Insurance	35	60	40	40	40	40
4154	Land Registry Fees	60	60	60	60	60	60
4250	Memorial Bench	-	-	-	-	-	-
4251	Dog Bin Emptying	2,200	2,255	2,311	2,369	2,428	2,489
4260	Grounds Maintenance Contract	19,660	23,785	24,380	24,989	25,614	26,254
4261	Grounds Maintenance Non Contract	9,000	7,000	7,210	7,426	7,649	7,879
4262	Trees for Seaford Expenses	-	-	-	-	-	-
4275	Building Maintenance	500	1,000	1,000	1,000	1,000	1,000
Other Open Spaces Expenditure		31,870	34,610	35,465	36,362	37,283	38,228
<u>Net Expenditure (Income)</u>		31,780	34,520	35,375	36,272	37,193	38,138
<u>Crypt</u>							
Cost Centre 113							
1051	Income Insurance Recharge	390	300	309	318	328	338
Crypt Income		390	300	309	318	328	338
4115	Insurance	390	300	309	318	328	338
4275	Building Maintenance	4,200	500	500	500	500	500
Crypt Expenditure		4,590	800	809	818	828	838
<u>Net Expenditure (Income)</u>		4,200	500	500	500	500	500
<u>South Street Toilets</u>							
Cost Centre 114							
4275	Building Maintenance	3,000	2,000	2,060	2,122	2,185	2,251
South Street Expenditure		3,000	2,000	2,060	2,122	2,185	2,251
<u>Net Expenditure (Income)</u>		3,000	2,000	2,060	2,122	2,185	2,251

Account Code	Cost Centre	2022-23 Final Budget	2023-24 Draft Budget	2024-25 Projected Budget	2025-26 Projected Budget	2026-27 Projected Budget	2027-28 Projected Budget
<u>Martello Tower</u>							
Cost Centre 115							
4115	Insurance	1,745	2,890	2,977	3,066	3,158	3,253
4275	Building Maintenance	4,000	4,000	4,000	1,000	1,000	1,000
Martello Tower Expenditure		5,745	6,890	6,977	4,066	4,158	4,253
<u>Net Expenditure (Income)</u>		5,745	6,890	6,977	4,066	4,158	4,253
<u>Seaford Head Estate</u>							
Cost Centre 116							
1011	Income Filming	20,000	25,000	25,000	25,000	25,000	25,000
1021	Income South Hill Barn	1,000	1,000	1,000	1,000	1,000	1,000
1050	Income Rent	10,000	10,000	10,000	10,000	10,000	10,000
1053	Income Grants	3,250	3,250	3,250	3,250	3,250	3,250
1055	Income Memorial Bench	-	-	-	-	-	-
1066	Income Concession	3,300	3,180	3,480	3,500	3,600	3,700
1200	Income Nature Reserve	-	-	-	-	-	-
Seaford Head Estate Income		37,550	42,430	42,730	42,750	42,850	42,950
4115	Insurance	905	470	484	499	514	529
4250	Memorial Bench	-	-	-	-	-	-
4251	Dog Bin Emptying	1,100	1,130	1,158	1,187	1,217	1,247
4260	Grounds Maintenance Contract	1,130	1,205	1,235	1,266	1,298	1,330
4261	Grounds Maintenance Non Contract	3,000	3,000	3,090	3,183	3,278	3,377
4275	Buildings Maintenance	1,000	1,000	1,030	1,061	1,093	1,126
4500	Nature Reserve Expenses	16,900	18,000	18,540	19,096	19,669	20,259
4501	Filming Expenses	8,000	9,500	9,000	9,000	9,000	9,000
Seaford Head Estate Expenditure		32,035	34,305	34,537	35,292	36,068	36,868
<u>Net Expenditure (Income)</u>		(5,515)	(8,125)	(8,193)	(7,458)	(6,782)	(6,082)

Account Cost Centre Code	2022-23 Final Budget	2023-24 Draft Budget	2024-25 Projected Budget	2025-26 Projected Budget	2026-27 Projected Budget	2027-28 Projected Budget
<u>Seafront</u>						
Cost Centre 117						
1011 Income Filming	1,000	200	200	200	200	200
1055 Income Memorial Bench	-	-	-	-	-	-
1057 Income Electricity Recharge	3,820	12,000	12,360	12,731	13,113	13,506
1058 Income Water Recharge	100	200	206	212	219	225
1066 Income Concession	43,075	59,060	60,940	63,640	65,490	68,350
1078 Income Entertainments Area	-	-	-	-	-	-
1084 Income Promenade	150	200	206	212	219	225
Seafront Income	48,145	71,660	73,912	76,995	79,240	82,506
4018 Water Refill Maintenance	-	-	-	-	-	-
4052 Water & Sewerage	500	200	206	212	219	225
4055 Electricity	3,820	12,000	12,360	12,731	13,113	13,506
4115 Insurance	985	965	994	1,024	1,054	1,086
4250 Memorial Bench	-	-	-	-	-	-
4253 Shelters	2,500	2,625	2,704	2,785	2,868	2,954
4254 Martello Entertainments Area	-	-	-	-	-	-
4255 Shoal Expenditure	500	-	-	-	-	-
4261 Grounds Maintenance Non Contract	10,000	10,000	10,000	10,000	10,000	10,000
4270 Vehicles & Equipment Maintenance	100	100	100	100	100	100
4275 Building Maintenance	2,000	2,500	3,500	3,605	3,713	3,825
Martello Toilets Rebuild PWLB loan	11,600	-	-	-	-	-
4501 Filming Expenses	200	40	40	40	40	40
Seafront Expenditure	32,205	28,430	29,904	30,497	31,107	31,736
<u>Net Expenditure (Income)</u>	(15,940)	(43,230)	(44,008)	(46,499)	(48,133)	(50,770)

Account Code	Cost Centre	2022-23 Final Budget	2023-24 Draft Budget	2024-25 Projected Budget	2025-26 Projected Budget	2026-27 Projected Budget	2027-28 Projected Budget
<u>Beach Huts</u>							
Cost Centre 118							
1057	Income Electricity Recharge	300	300	309	318	328	338
1060	Beach Hut Site Licence	27,625	28,410	29,262	30,140	31,044	31,976
1061	Beach Hut Annual Rental	12,090	12,465	12,839	13,224	13,621	14,029
1066	Beach Hut Concessions x 4	5,150	3,900	4,900	4,900	4,900	4,900
1094	Income Seasonal Beach Huts	13,300	15,260	15,718	16,189	16,675	17,175
Beach Huts Income		58,465	60,335	63,028	64,772	66,568	68,418
4021	Electricity Top Up Cards	-	-	50	-	-	50
4051	Rates	5,300	4,445	4,578	4,716	4,857	5,003
4055	Electricity	240	300	400	412	424	437
4110	Advertising & Publicity	-	250	-	300	-	-
4115	Insurance	1,060	600	618	637	656	675
4258	Seasonal Beach Hut Revenue Expenditure	14,500	14,500	14,935	15,383	15,845	16,320
4275	Building Maintenance	4,000	2,000	4,000	4,000	4,000	4,000
Beach Huts Expenditure		25,100	22,095	24,581	25,447	25,782	26,485
<u>Net Expenditure (Income)</u>		(33,365)	(38,240)	(38,447)	(39,325)	(40,786)	(41,933)
<u>Old Town Hall</u>							
Cost Centre 119							
1050	Income Rent	1,540	1,600	1,663	1,726	1,789	1,852
1051	Income Insurance Recharge	205	190	196	202	208	214
Old Town Hall Income		1,745	1,790	1,859	1,928	1,997	2,066
4115	Insurance	205	190	196	202	208	214
4275	Building Maintenance	2,000	1,200	1,320	1,452	1,597	1,757
Old Town Hall Expenditure		2,205	1,390	1,516	1,654	1,805	1,971
<u>Net Expenditure (Income)</u>		460	(400)	(343)	(274)	(192)	(95)
<u>Seaford In Bloom</u>							
Cost Centre 121							
1054	Other Income	415	450	450	450	450	450
Seaford In Bloom Income		415	450	450	450	450	450
4402	Seaford In Bloom	5,490	5,800	6,000	6,300	6,615	6,946
Seaford In Bloom Expenditure		5,490	5,800	6,000	6,300	6,615	6,946
<u>Net Expenditure (Income)</u>		5,075	5,350	5,550	5,850	6,165	6,496

Account Code	Cost Centre	2022-23 Final Budget	2023-24 Draft Budget	2024-25 Projected Budget	2025-26 Projected Budget	2026-27 Projected Budget	2027-28 Projected Budget
<u>Allotments</u>							
Cost Centre 125							
1050	Income Rent	1,035	1,150	1,173	1,196	1,220	1,245
Allotments Income		1,035	1,150	1,173	1,196	1,220	1,245
4261 Grounds Maintenance Non-Contract		500	500	500	500	500	500
Allotments Expenditure		500	500	500	500	500	500
<u>Net Expenditure (Income)</u>		(535)	(650)	(673)	(696)	(720)	(745)
<u>Other Recreation</u>							
Cost Centre 130							
4410	Swimming Pool	10,000	10,000	10,000	10,000	10,000	10,000
Other Recreation Expenditure		10,000	10,000	10,000	10,000	10,000	10,000
<u>Net Expenditure (Income)</u>		10,000	10,000	10,000	10,000	10,000	10,000
<u>CCTV</u>							
Cost Centre 134							
4055	Electricity	3,000	6,000	6,180	6,365	6,556	6,753
4115	Insurance	350	425	438	451	464	478
4276	CCTV	8,500	8,755	9,018	9,288	9,567	9,854
CCTV Expenditure		11,850	15,180	15,635	16,104	16,588	17,085
<u>Net Expenditure (Income)</u>		11,850	15,180	15,635	16,104	16,588	17,085
<u>Community Service Events</u>							
Cost Centre 135							
1054	Income Other	-	25	25	25	25	25
1070	Armed Forces Day	1,000	200	206	212	219	225
1075	Christmas Event Income	7,210	3,000	3,090	3,183	3,278	3,377
1083	Income Street Market	-	440	453	467	481	495
Community Service Events Income		8,210	3,665	3,774	3,887	4,003	4,122
4115	Insurance	65	65	67	69	71	73
4195	Events Expenditure	1,500	1,600	1,648	1,697	1,748	1,801
4273	Christmas Lights	15,000	10,000	10,000	17,000	17,510	18,035
4281	Christmas Event Expenditure	10,300	9,000	9,270	9,548	9,835	10,130
4282	Armed Forces Day Expenditure	2,000	2,000	2,060	2,122	2,185	2,251
Community Service Events Expenditure		28,865	22,665	23,045	30,436	31,349	32,290
<u>Net Expenditure (Income)</u>		20,655	19,000	19,271	26,550	27,347	28,168

Account Code	Cost Centre	2022-23 Final Budget	2023-24 Draft Budget	2024-25 Projected Budget	2025-26 Projected Budget	2026-27 Projected Budget	2027-28 Projected Budget
<u>Projects Pool</u>							
Cost Centre 225							
1014	CIL Receipts & S106 Receipts	-	-	-	-	-	-
1016	Beach Hut Sales	42,000	-	-	-	-	-
1053	Income Grants	222,750	-	-	-	-	-
Projects Pool Income		264,750	-	-	-	-	-
4155	Professional Fees	15,000	15,000	5,000	5,000	5,000	5,000
4257	Seafront Improvement Plan	20,000	10,000	-	-	-	-
4274	Project Expenditure	20,000	36,000	25,000	20,000	20,000	20,000
4421	Martello Toilets Capital Costs	427,550	220,000	-	-	-	-
4423	Salts Development Plan	-	-	10,000	-	-	-
4424	South Hill Barn Development	10,000	20,000	10,000	10,000	10,000	10,000
Projects Pool Expenditure		492,550	301,000	50,000	35,000	35,000	35,000
<u>Net Expenditure (Income)</u>		227,800	301,000	50,000	35,000	35,000	35,000
<u>Planning & Highways</u>							
Cost Centre 301							
4263	Bus Shelter Maintenance/Cleaning	1,500	1,000	1,030	1,061	1,093	1,126
Planning & Highways Expenditure		1,500	1,000	1,030	1,061	1,093	1,126
<u>Net Expenditure (Income)</u>		1,500	1,000	1,030	1,061	1,093	1,126

Account Code	Cost Centre	2022-23 Final Budget	2023-24 Draft Budget	2024-25 Projected Budget	2025-26 Projected Budget	2026-27 Projected Budget	2027-28 Projected Budget
<u>COMMUNITY SERVICES COMMITTEE SUMMARY</u>							
Net Expenditure (Income)							
105	Salts Recreation Ground	83,665	91,705	78,504	80,134	85,678	86,370
106	The Crouch Recreation Ground	37,270	33,470	32,708	33,703	35,649	36,527
107	Martello Fields	11,670	12,915	13,263	13,621	13,990	14,371
108	Other Open Spaces	31,780	34,520	35,375	36,272	37,193	38,138
113	Crypt	4,200	500	500	500	500	500
114	South Street	3,000	2,000	2,060	2,122	2,185	2,251
115	Martello Tower	5,745	6,890	6,977	4,066	4,158	4,253
116	Seaford Head Estate	(5,515)	(8,125)	(8,193)	(7,458)	(6,782)	(6,082)
117	Seafront	(15,940)	(43,230)	(44,008)	(46,499)	(48,133)	(50,770)
118	Beach Huts	(33,365)	(38,240)	(38,447)	(39,325)	(40,786)	(41,933)
119	Old Town Hall	460	(400)	(343)	(274)	(192)	(95)
121	Seaford In Bloom	5,075	5,350	5,550	5,850	6,165	6,496
125	Allotments	(535)	(650)	(673)	(696)	(720)	(745)
130	Other Recreation	10,000	10,000	10,000	10,000	10,000	10,000
134	CCTV	11,850	15,180	15,635	16,104	16,588	17,085
135	Community Service Other	20,655	19,000	19,271	26,550	27,347	28,168
225	Projects Pool	227,800	301,000	50,000	35,000	35,000	35,000
301	Planning & Highways	1,500	1,000	1,030	1,061	1,093	1,126
Total Net Committee Requirement		399,315	442,885	179,209	170,731	178,933	180,659
Total Committee Income		481,550	261,310	279,484	291,322	298,130	307,127
Total Committee Expenditure		880,865	704,195	458,693	462,053	477,062	487,786
Total Net Committee requirement		399,315	442,885	179,209	170,731	178,933	180,659
Expenditure from EMR:							
	EMR323 - The Crypt	(1,075)	-	-	-	-	-
	EMR363 - Capital Receipts	(189,618)	(200,000)	-	-	-	-
	EMR366 - Seafront Improvement Plan	(15,182)	(20,000)	-	-	-	-
	EMR 344 - Projects	-	-	-	-	-	-
Income transferred to EMR:							
	EMR368 - Tennis Courts	-	5,400	-	-	-	-
	EMR353 - Professional Fees	-	10,000	-	-	-	-
	EMR356 - Playgrounds	-	13,389	-	-	-	-
	EMR363 - Capital Receipts	42,000	-	-	-	-	-
		235,440	251,674	179,209	170,731	178,933	180,659

Account Code	Cost Centre	2022-23 Final Budget	2023-24 Draft Budget	2024-25 Projected Budget	2025-26 Projected Budget	2026-27 Projected Budget	2027-28 Projected Budget
<u>Administration</u>							
Cost Centre 201							
1054	Income Other	100	100	100	100	100	100
1062	Income Telephone Recharge	525	610	628	647	667	687
1190	Interest Received	250	12,000	10,000	8,000	8,240	8,487
Administration Income		875	12,710	10,728	8,747	9,007	9,274
4000	Salaries & Wages	348,250	403,620	411,692	419,926	428,325	436,891
4001	Employers NI	31,880	35,140	35,843	36,560	37,291	38,037
4002	Employers Superannuation	64,155	69,085	70,467	71,876	73,314	74,780
4009	Recruitment Costs	500	500	515	530	546	563
4010	Staff Training	4,000	4,000	4,120	4,244	4,371	4,502
4012	Staff Expenses	500	800	824	849	874	900
4015	Office Refreshments	150	150	155	159	164	169
4100	Telecommunications	4,400	4,900	5,047	5,198	5,354	5,515
4105	Postage	400	250	258	265	273	281
4106	Stationery	1,000	1,300	1,339	1,379	1,421	1,463
4107	Photocopier	1,500	1,500	1,545	1,591	1,639	1,688
4108	Recycling and Shredding	285	400	412	424	437	450
4110	Advertising & Publicity	750	2,000	1,236	2,000	1,100	1,133
4112	Subscriptions	5,900	5,500	5,665	5,835	6,010	6,190
4113	Software Support	9,000	10,000	10,300	10,609	10,927	11,255
4114	Licence Fee	55	55	55	60	60	60
4115	Insurance	1,780	1,845	1,900	1,957	2,016	2,077
4116	Web Site	1,700	1,900	1,600	1,648	1,697	1,748
4118	IT Hardware & Equipment	8,000	3,600	3,500	3,500	12,000	12,000
4154	Land Registry Fees	100	100	103	106	109	113
4155	Professional Fees	5,000	5,000	5,150	5,305	5,464	5,628
4156	Bank Charges	1,500	1,800	1,854	1,910	1,967	2,026
4157	Audit Fees	3,000	3,020	3,111	3,204	3,300	3,399
4182	Catering & Hospitality	100	-	-	-	-	-
4199	Other Expenditure	1,000	1,000	1,000	1,000	1,000	1,000
4272	Furniture & Equipment	3,000	1,500	1,500	1,550	1,550	1,600
Administration Expenditure		497,905	558,965	569,190	581,686	601,209	613,468
<u>Net Expenditure (Income)</u>		497,030	546,255	558,462	572,939	592,203	604,194

Account Code	Cost Centre	2022-23 Final Budget	2023-24 Draft Budget	2024-25 Projected Budget	2025-26 Projected Budget	2026-27 Projected Budget	2027-28 Projected Budget
<u>Premises - Church Street</u>							
Cost Centre 205							
1050	Income Rent	7,800	9,200	9,476	9,760	10,053	10,355
Premises - Church Street Income		7,800	9,200	9,476	9,760	10,053	10,355
4050	Rent Payable	20,500	20,000	20,600	21,218	21,855	22,510
4051	Rates	8,956	8,695	8,956	9,225	9,501	9,786
4059	Church Street Service Charge	18,000	15,000	15,450	15,914	16,391	16,883
4201	Cleaning & Hygiene	300	100	103	106	109	113
4270	Vehicle & Equipment Maintenance	400	450	464	477	492	506
4275	Building Maintenance	1,000	1,500	1,500	1,500	1,500	1,500
4276	CCTV	-	500	525	551	579	608
4901	Term Maintenance (Planned)	500	-	-	-	-	-
Premises - Church St Expenditur		49,656	46,245	47,597	48,991	50,427	51,906
<u>Net Expenditure (Income)</u>		41,856	37,045	38,121	39,230	40,373	41,551
<u>Premises - Hurdis House</u>							
Cost Centre 206							
1050	Income Rent	23,735	27,350	27,897	28,455	29,024	29,605
1051	Income Insurance Recharge	400	445	458	472	486	501
Premises - Hurdis House Income		24,135	27,795	28,355	28,927	29,510	30,105
4115	Insurance	400	450	464	477	492	506
4155	Professional Fees	1,000	1,000	1,000	1,000	1,000	1,000
4275	Building Maintenance	-	1,000	1,000	1,000	1,000	1,000
4301	Public Works Loan Board	15,005	15,005	15,005	7,500	-	-
Premises-Hurdis House Expendit		16,405	17,455	17,469	9,977	2,492	2,506
<u>Net Expenditure (Income)</u>		(7,730)	(10,340)	(10,887)	(18,950)	(27,019)	(27,599)

Account Code	Cost Centre	2022-23 Final Budget	2023-24 Draft Budget	2024-25 Projected Budget	2025-26 Projected Budget	2026-27 Projected Budget	2027-28 Projected Budget
<u>Civic Expenses</u>							
Cost Centre 210							
4013	Members Expenses	100	150	125	130	135	150
4014	Members Training	1,500	2,000	1,200	1,200	1,000	1,000
4106	Stationery	200	200	200	200	200	200
4113	Software Support	2,500	2,510	2,585	2,663	2,743	2,825
4115	Insurance	200	65	67	69	71	73
4118	IT Hardware & Equipment	-	500	600	1,000	1,000	1,000
4180	Room Hire	2,550	500	515	530	546	563
4181	Civic - Mayor's Expenses	1,500	1,500	1,500	1,500	1,500	1,500
4182	Catering & Hospitality	200	200	200	200	200	200
4183	Civic - Awards	200	200	200	200	200	200
4184	Civic - Other	3,000	12,500	1,000	1,500	1,500	1,545
4188	Town Crier Expenses	200	200	200	200	200	200
4189	Young Mayor	250	250	250	250	250	250
4190	Election Costs	10,000	30,610	10,000	10,000	10,000	40,000
Civic Expenses Expenditure		22,400	51,385	18,642	19,642	19,545	49,706
<u>Net Expenditure (Income)</u>		22,400	51,385	18,642	19,642	19,545	49,706
<u>Grants Pool</u>							
Cost Centre 215							
4401	Grants Pool	20,000	25,000	25,000	25,000	25,000	25,000
4406	SFA - CAB	5,000	5,000	5,000	5,000	5,000	5,000
Grants Expenditure		25,000	30,000	30,000	30,000	30,000	30,000
<u>Net Expenditure (Income)</u>		25,000	30,000	30,000	30,000	30,000	30,000

Account Code	Cost Centre	2022-23 Final Budget	2023-24 Draft Budget	2024-25 Projected Budget	2025-26 Projected Budget	2026-27 Projected Budget	2027-28 Projected Budget
<u>F&GP COMMITTEE SUMMARY</u>							
201	Administration	497,030	546,255	558,462	572,939	592,203	604,194
205	Premises Church Street	41,856	37,045	38,121	39,230	40,373	41,551
206	Premises Hurdis House	(7,730)	(10,340)	(10,887)	(18,950)	(27,019)	(27,599)
210	Civic Expenses	22,400	51,385	18,642	19,642	19,545	49,706
215	Grants	25,000	30,000	30,000	30,000	30,000	30,000
Total Net Expenditure (Income)		578,555	654,345	634,338	642,862	655,103	697,853
Total Committee Income		32,810	49,705	48,560	47,434	48,570	49,734
Total Committee Expenditure		611,366	704,050	682,898	690,296	703,673	747,586
<u>Net Committee Requirement</u>		578,555	654,345.00	634,338	642,862	655,103	697,853
Expenditure from EMR							
	EMR320 - Elections	-	(26,135)	-	-	-	(30,000)
		578,555	628,210	634,338	642,862	655,103	667,853

Account Code	Cost Centre	2022-23 Final Budget	2023-24 Draft Budget	2024-25 Projected Budget	2025-26 Projected Budget	2026-27 Projected Budget	2027-28 Projected Budget
<u>Golf Course</u>							
Cost Centre 101							
1000	Golf Course Season Ticket	193,000	196,600	202,498	208,573	214,830	221,275
1001	Golf Course Green Fees Mid week	113,000	124,000	127,720	131,552	135,498	139,563
1002	Golf Course Green Fees w/end b/holiday	72,000	90,000	92,700	95,481	98,345	101,296
1003	Golf Course Societies	70,000	75,000	77,250	79,568	81,955	84,413
1004	Golf Course Lockers	2,250	2,250	2,318	2,387	2,459	2,532
1007	Golf Course Air Traffic Control	7,500	7,500	7,500	7,500	7,500	7,500
1050	Income Rent	85	85	85	85	85	85
1054	Income Other	700	700	725	740	760	780
1077	Income Sale of Equipment	4,200	-	-	3,000	3,000	3,000
1311	Buggy Hire	23,330	21,000	21,630	22,279	22,947	23,636
Golf Course Income		486,065	517,135	532,426	551,164	567,379	584,080
4000	Salaries & Wages	121,600	138,640	145,572	152,851	160,493	168,518
4001	Employers NI	11,650	12,855	13,498	14,173	14,881	15,625
4002	Employers Superannuation	17,410	19,010	19,961	20,959	22,006	23,107
4009	Recruitment Costs	800	1,000	1,030	1,061	1,093	1,126
4010	Staff Training	2,000	2,000	2,060	2,122	2,185	2,251
4011	Staff Protective Clothing	1,500	1,600	1,648	1,697	1,748	1,801
4041	Golf Professional Retainer	65,100	68,355	69,722	71,117	72,539	73,990
4045	Golf Course Player Costs	1,450	1,600	1,632	1,665	1,698	1,732
4046	Golf Club Membership Fees	14,520	16,520	17,016	17,526	18,052	18,593
4051	Rates	10,680	22,000	22,660	23,340	24,040	24,761
4052	Water & Sewerage	1,800	2,000	2,060	2,122	2,185	2,251
4060	Refuse	260	275	283	292	300	310
4100	Telecommunications	750	750	773	796	820	844
4105	Postage	50	50	50	50	50	50
4106	Stationery	350	300	300	300	300	300
4110	Advertising & Publicity	500	-	-	-	-	-
4112	Subscriptions	525	560	577	594	612	630
4113	Software Support	1,900	1,890	1,947	2,005	2,065	2,127
4114	Licence Fee	75	75	75	75	75	75
4115	Insurance	8,890	10,695	11,016	11,346	11,687	12,037
4116	Website	75	100	103	106	109	113
4156	Bank Charges	5,500	6,500	6,695	6,896	7,103	7,316
4201	Cleaning & Hygiene	500	500	500	500	500	500
4251	Dog Bin Emptying	1,330	1,200	1,230	1,261	1,292	1,325
4261	Grounds Maintenance Non Contract	38,000	41,000	42,230	43,497	44,802	46,146
4270	Vehicle & Equipment Maintenance	15,700	20,000	20,600	21,218	21,855	22,510
4271	Vehicle & Equipment Lease	79,800	60,220	40,720	46,775	64,455	75,555
4272	Equipment	7,855	1,000	4,000	2,000	2,000	4,000
4275	Building Maintenance	2,200	1,000	1,030	1,061	1,093	1,126
4276	CCTV	500	500	515	530	546	563
4279	Fire & Security	1,300	1,400	1,442	1,485	1,530	1,576
4308	Overheads	12,000	19,500	20,000	20,500	21,000	21,500
4309	Buggy lease & Maintenance	7,500	9,500	9,785	10,079	10,381	10,692
Golf Course Expenditure		434,070	462,595	460,728	479,996	513,496	543,048
Net Expenditure (Income)		(51,995)	(54,540)	(71,697)	(71,168)	(53,883)	(41,032)

Account Code	Cost Centre	2022-23 Final Budget	2023-24 Draft Budget	2024-25 Projected Budget	2025-26 Projected Budget	2026-27 Projected Budget	2027-28 Projected Budget
<u>Capital Costs - Golf & The View</u>							
Cost Centre 102							
4155	Professional Fees	-	2,000	-	-	-	-
4301	Public Works Loan Payment	105,000	105,000	105,000	105,000	105,000	105,000
Golf Course Expenditure		105,000	107,000	105,000	105,000	105,000	105,000
<u>Net Expenditure (Income)</u>		105,000	107,000	105,000	105,000	105,000	105,000
<u>The View</u>							
Cost Centre 103							
1050	Income Rent	1,000	1,000	1,000	1,000	1,000	1,000
1305	Income Hire Pro Shop & Changing Rooms	12,000	19,500	20,000	20,500	21,000	21,500
1306	Income Room Hires	500	2,000	2,060	2,122	2,185	2,251
1307	Income Bar Sales	168,300	172,000	177,160	182,475	187,949	193,588
1308	Income Food Sales	227,700	232,000	238,960	246,129	253,513	261,118
1310	Income - Society Food	32,500	35,000	36,050	37,132	38,245	39,393
1312	Function Food Sales	72,000	72,000	74,160	76,385	78,676	81,037
1313	Function Bar Sales	7,500	-	-	-	-	-
1316	Events Income - The View	200	300	300	300	300	300
The View Income		521,700	533,800	549,690	566,042	582,869	600,186

Account Code	Cost Centre	2022-23 Final Budget	2023-24 Draft Budget	2024-25 Projected Budget	2025-26 Projected Budget	2026-27 Projected Budget	2027-28 Projected Budget
4000	Salaries & Wages	267,155	295,570	310,349	325,866	342,159	359,267
4001	Employers NI	20,105	16,840	17,682	18,566	19,494	20,469
4002	Employers Superannuation	35,000	18,585	19,514	20,490	21,514	22,590
4003	Sub-contracted Staff	-	6,000	6,000	6,500	6,500	6,500
4009	Recruitment Costs	-	1,000	1,000	1,000	1,000	1,000
4010	Staff Training	1,500	1,000	1,000	1,000	1,000	1,000
4012	Staff Expenses	180	150	155	159	164	169
4016	Staff Uniform	500	100	100	100	100	100
4017	Time Sheet & Rota Software	215	240	247	255	262	270
4051	Rates	3,435	7,000	7,210	7,426	7,649	7,879
4052	Water & Sewerage	5,000	9,000	9,270	9,548	9,835	10,130
4055	Electricity	21,000	24,000	30,000	31,500	33,075	34,729
4056	Gas	5,000	4,000	6,000	6,300	6,615	6,946
4060	Refuse	3,900	3,900	4,017	4,138	4,262	4,389
4100	Telecommunications	3,200	3,200	3,296	3,395	3,497	3,602
4105	Postage	100	50	52	53	55	56
4106	Stationery	1,000	800	824	849	874	900
4110	Advertising & Publicity	5,000	2,500	2,575	2,652	2,732	2,814
4112	Subscriptions	75	75	75	75	75	75
4113	Software Support	1,300	1,210	1,246	1,284	1,322	1,362
4114	Licence Fee	1,000	1,050	1,082	1,114	1,147	1,182
4115	Insurance	3,200	3,355	3,456	3,559	3,666	3,776
4116	Web Site	215	230	237	244	251	259
4155	Professional fees	-	5,000	2,000	-	-	-
4156	Bank Charges	5,200	6,000	6,180	6,365	6,556	6,753
4196	Functions Expenditure - The View	-	800	824	849	874	900
4201	Cleaning & Hygiene	17,000	20,000	20,600	21,218	21,855	22,510
4202	Linen Cleaning	3,000	3,600	3,708	3,819	3,934	4,052
4270	Vehicles & Equipment Maintenance	4,000	4,000	4,120	4,244	4,371	4,502
4271	Vehicles & Equipment Lease	-	560	577	594	612	630
4272	Equipment Purchase	9,950	2,000	4,000	3,000	3,090	3,183
4275	Building Maintenance	2,500	5,000	5,150	5,305	5,464	5,628
4276	CCTV	500	500	515	530	546	563
4279	Fire & Security	1,550	1,250	1,288	1,326	1,366	1,407
4303	Food Expenditure	116,270	135,600	110,004	113,304	116,703	120,204
4304	Bar Expenditure	58,015	68,800	70,864	72,990	75,180	77,435
4306	Catering & Utensils & Equipment	1,000	2,000	2,060	2,122	2,185	2,251
4307	Bar Utensils & Equipment	250	-	-	-	-	-
4311	Pest Control	2,000	2,000	2,040	2,081	2,122	2,165
4313	Stock Take	1,050	1,100	1,133	1,167	1,202	1,238
4314	Cost of Card Top Up Incentive	4,000	5,000	5,000	5,000	5,000	5,000
4903	Term Maintenance	4,000	-	-	-	-	-
	The View Expenditure	608,365	663,065	665,448	689,986	718,309	747,884
	Net Expenditure (Income)	86,665	129,265	115,758	123,945	135,440	147,698

Account Code	Cost Centre	2022-23 Final Budget	2023-24 Draft Budget	2024-25 Projected Budget	2025-26 Projected Budget	2026-27 Projected Budget	2027-28 Projected Budget
<u>COMMITTEE SUMMARY</u>							
<u>Net Expenditure by Cost centre</u>							
101	Golf Course	(51,995)	(54,540)	(71,697)	(71,168)	(53,883)	(41,032)
102	Capital Costs-Golf & The View	105,000	107,000	105,000	105,000	105,000	105,000
103	The View	86,665	129,265	115,758	123,945	135,440	147,698
Total Net Committee Requirement		139,670	181,725	149,060	157,777	186,557	211,666
Total Overall Golf & The View income		1,007,765	1,050,935	1,082,116	1,117,206	1,150,248	1,184,266
Total Overall Golf & The View Expenditure		1,147,435	1,232,660	1,231,176	1,274,983	1,336,805	1,395,932
Total Net Committee Requirement		139,670	181,725	149,060	157,777	186,557	211,666



Seaford Town Council

Report No:	145/22
Agenda Item No:	6
Committee:	Full Council
Date:	26th January 2023
Title:	Review of Earmarked Reserves (EMRs)
By:	Karen Singleton, Responsible Financial Officer (RFO)
Purpose of Report:	To present the review of the Town Council's Earmarked Reserves

Recommendations
Full Council is recommended:
1. To note the report and advise the RFO of any changes required.

1. Information

- 1.1 The Town Council's Financial Regulations contain a policy on Earmarked Reserves. The policy states that

'Twice per year, once during the budget review procedure and once at the year-end, the RFO in consultation with the Town Clerk will review the appropriateness of each reserve, making recommendations as to which reserves should be earmarked in the next financial year. At such time, any reserves considered no longer appropriate will be transferred back to the General Reserve.'

- 1.2 Attached as Appendix 1 is the full list of EMRs including opening balances (£517,576), movements (£395,072), and balances as at 01/01/2023 (£912,648). £277,477 of this is committed leaving an available balance of

£635,171. Explanations, purposes and expenditure details are in the notes column.

1.3 At the 2021 - 2022 year end, the RFO earmarked surpluses on the following budgets:

- i.** Elections
- ii.** Building Maintenance
- iii.** Grounds Maintenance
- iv.** Seaford Head/South Hill Barn
- v.** Vehicles & Equipment
- vi.** Projects
- vii.** Memorial Bench Maintenance
- viii.** Professional Fees
- ix.** Civic Expenses
- x.** Playgrounds
- xi.** Seafront Maintenance
- xii.** Seafront Projects (Martello area)
- xiii.** Water Refill stations
- xiv.** Tennis Courts Refurbishment
- xv.** Training
- xvi.** Mayor's Allowance
- xvii.** Utilities

1.4 To facilitate good forward planning, at the year end the RFO will earmark any underspends on these budgets and others should overall Town Council surpluses be sufficient. The final figures are not always known until the year end procedures are carried out, therefore cannot always be reported to committee before the accounts are closed. The RFO will report all movements to the Finance & General Purposes Committee once the year end has been completed.

1.5 CIPFA guidelines state that, for each reserve established the following will be clearly documented:

- a. The reason for or the purpose of the Earmarked Reserve will be clearly defined within the [above] guidelines.*
- b. The types of expenditure the Earmarked Reserve will be used for and the basis of transactions will be clearly defined.*

c. Any circumstances for which the reserves cannot be used.

1.6 Attached as Appendix 2, is a spreadsheet containing all potential EMRs built up from year end surpluses. This states which budget the surplus has come from, what the EMR is to be used for and also a maximum balance that the reserve should have. Members are requested to consider the appendix and advise the RFO of any changes to be made. Members can also request removals or additions to the list.



2. Financial Appraisal

2.1 The earmarking of surpluses does not affect or change any figure in the Annual Return. After the transfers have been made, any sums that are not required to be earmarked can easily be transferred back to the General Reserve.

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

3. Contact Officer

The Contact Officer for this report is Karen Singleton, Responsible Financial Officer

RFO	
Town Clerk	

Seaford Town Council

Earmarked Reserves 2022-2023

A/C code	Reserve Details	Opening Balance 01/04/2022	Income/ Transfers from other Reserves	Transfers to other Reserves	Used to Fund expenditure	Closing Balance	Committed	Available Balance	Notes	Committee
320	Elections	£16,138.16	£10,000.00			£26,138.16	£26,138.16	£0.00	Built up over the years to spread the cost of 4 yearly elections. 2022-2023 Budget Transferred in.	F&GP
321	Building Maintenance	£20,000.00				£20,000.00		£20,000.00	Contingency to meet unexpected liability on all buildings	Shared
323	Crypt	£5,075.00			£1,413.96	£3,661.04		£3,661.04	Expenditure to be used for Building Works at the Crypt. 2021-2022 £4,000 grant received for maintenance & decorating & replacement windows 2022-2023 £1,413.96 for redecoration works.	CS
326	Grounds Maintenance	£20,000.00			£1,251.00	£18,749.00		£18,749.00	Contingency to meet unexpected liability on all grounds and open spaces 2022-2023 £1,251 replace Tube Rail @ Salts	Shared
327	The Salts CCTV	£1,840.00			£1,840.00	£0.00		£0.00	Grant received for CCTV £1,840 spent 2022-2023	CS
329	The Salts Landscaping	£844.55			£844.55	£0.00		£0.00	2022-2023 spent on Fence Repairs	CS
334	Seaford Head/South Hill Barn	£31,648.00				£31,648.00		£31,648.00	£26,572 Earmarked from surplus filming income for Hope Gap Steps £5,076 Earmarked from unspent budgets for SHB, as per committee decision	CS
336	Swimming Pool	£9,101.20			£9,101.20	£0.00		£0.00	Unspent 2021-2022 budget earmarked. Capital Maintenance costs spent in 2022-2023 as per committee decision	CS
340	Vehicles & Equipment	£20,000.00				£20,000.00	£8,700.00	£11,300.00	Contingency to meet unexpected liability for vehicles & equipment. Reserve built up to fund replacements 2022-2023 £8,700 Equipment The View	Shared
342	Trees for Seaford *	£10,784.83	£4,247.96		£11,353.30	£3,679.49		£3,679.49	Income received from Grants and Resident Donations. Restricted to spend only on Trees	CS
344	Projects Reserve	£16,333.00				£16,333.00		£16,333.00	£6,333 from unspent events budgets £10,000 electrics at Bönningstedt for ice cream van	CS
345	Memorial Bench Maintenance	£3,681.00				£3,681.00		£3,681.00	Contingency to meet maintenance needs of Memorial Benches	CS
353	Professional Fees	£20,000.00			£6,610.07	£13,389.93		£13,389.93	Contingency to meet unknown Liabilities 2022-2023 The View costs £6,610.07 Bönningstedt wall	Shared
355	Civic Expenses	£2,000.00			£1,985.00	£15.00		£15.00	Contingency e.g. for Mayor's chain/ Freedom of the Town 2022-2023 £1,985 Former Mayor's badges	F&GP
356	Playgrounds	£10,000.00				£10,000.00		£10,000.00	For replacement equipment	CS
357	Seafront Maintenance	£5,000.00				£5,000.00		£5,000.00	Shoal maintenance	CS
358	Community Projects	£1,469.75				£1,469.75		£1,469.75	Income received from donations for Beach Access Platform to be used for maintenance & repairs.	CS
361	CIL Receipts *	£80,510.84	£378,975.72			£459,486.56	£10,000.00	£449,486.56	Income received from CIL monies - Restricted use 2022-2023 up to £10,000 for tennis courts contingency	Shared
362	Seafront Projects	£9,770.00				£9,770.00		£9,770.00	Sum earmarked from profits made on sale of Memorials @Martello Entertainment area Can only be used for Capital Expenditure. 2022-2023 Martello Toilets	CS
363	Capital Receipts *	£152,683.23	£50,571.50		£636.00	£202,618.73	£202,618.73	£0.00	For expenditure on SDP 2022-2023 Martello Toilets	Shared
366	Seafront Improvement Plan (SIP)	£34,810.58			£13,127.83	£21,682.75	£21,682.75	£0.00	For expenditure on SDP 2022-2023 Martello Toilets	CS
367	Water Refill Stations	£2,010.00	£1,170.00		£288.00	£2,892.00		£2,892.00	Sponsorship income earmarked to use for maintenance	CS
368	Tennis Courts	£27,508.62	£2,000.00		£13,514.78	£15,993.84	£8,338.00	£7,655.84	£7,010 unspent loan £20,498.62 surplus grant & loan income not spent 2022-2023 Sports England Grant - £2,000	CS
369	VAT PE Calculation	£9,245.83	£30,234.13		£19,980.40	£19,499.56		£19,499.56	Sums received after partial exemption calculation	Shared
370	Training	£1,941.00				£1,941.00		£1,941.00	surplus budget for future liability	Shared
371	Mayors Allowance	£180.93		£180.93		£0.00		£0.00	surplus budget due to Mayoral year end and financial year mis timings	F&GP
372	Utilities	£5,000.00				£5,000.00		£5,000.00	for future liabilities due to uncertain electricity and gas costs	Shared
	TOTAL EMR	£517,576.52	£477,199.31	£180.93	£81,946.09	£912,648.81	£277,477.64	£635,171.17		

* RESTRICTED USE

Surpluses to consider Earmarking at the year end

EMR Code	EMR	Nominal Code	Year end unspent budget	Purpose	Maximum balance
320	Elections	4190/210	Elections	To spread the cost of the 4 yearly elections	£35,000
321	Building Maintenance	4275/all	Building maintenance	To enable a lower budget to be set but still have sufficient funds if required for contingencies	£50,000
326	Grounds Maintenance	4261/all	Grounds Maintenance	Defibrillator maintenance To enable a lower budget to be set but still have sufficient funds if required for contingencies	£25,000
334	Seaford Head & South Hill Barn	4424/225	Seaford Head & South Hill Barn	Building work at South Hill Barn	£50,000
		1011/116&7 - 4501/116&7	Filming Net income	Repairs to Hope Gap steps	£50,000
340	Vehicles & Equipment	4270/ 4272/all	Vehicles & Equipment	To enable a lower budget to be set but still have sufficient funds if required for contingencies	£25,000
344	Projects Reserve	135	Events cost centre	General events contingency expenditure	£5,000
		4274/225	Projects expenditure	Electric for Bönningstedt ice cream van	£20,000
345	Memorial Bench Maintenance	1055- 4250/all	Memorial Bench maintenance	To enable all maintenance costs to be met from EMR and no budget set	£5,000
353	Professional fees	4155/all	Professional fees	To enable a lower budget to be set but still have sufficient funds if required for contingencies	£20,000
355	Civic Expenses	210	Civic cost centre	Town Crier/Freedom of the Town /Mayor's chain	£20,000
356	Playgrounds	4283/115&6	Playgrounds	Playgrounds - replacement	£100,000
357	Seafront Maintenance	4261/117	Grounds maintenance - Seafront	Shoal Maintenance/ Lamp Column replacement	£5,000
362	Seafront Projects	1078 - 4254/117	Martello Entertainment area	Seafront Projects	£15,000
367	Water Refill Stations	1025- 4018/all	Water Refill Stations sponsorship	Water Refill Stations maintenance	£5,000
368	Tennis courts	1095 - 4095/105	Tennis courts	Tennis courts maintenance - sinking fund	£100,000
370	Training	4010/all	Training	To enable a lower budget to be set but still have sufficient funds if required for contingencies	£5,000
372	Utilities		Utilities	To mitagage liability of increases in cost	£10,000
TBA	Recruitment	4009/all	Recruitment	Uncertain liability - better to have an EMR than budget annually for an event that may not occur	£5,000



Seaford Town Council

Report No:	146/22
Agenda Item No:	7
Committee:	Full Council
Date:	26th January 2022
Title:	Interim Internal Audit Report for 2022 - 2023
By:	Lucy Clark, Finance Manager
Purpose of Report:	To present the Interim Internal Audit Report from Mulberry & Co Ltd for 2022 - 2023

Recommendations
Full Council is recommended:
1. To note the Internal Auditor's report. 2. Approve keeping the Fidelity Guarantee insurance at £1,000,000.

1. Information

- 1.1 Following approval by Full Council on 16th June 2022, Mulberry & Co Ltd were appointed as the Town Council's Internal Auditor for 2022 – 2023.
- 1.2 The interim audit was carried out at the Town Council Offices on 25th October 2022.
- 1.3 Mulberry & Co Ltd's interim audit report is attached at Appendix A.
- 1.4 In summary, it was reported that overall, the systems and internal procedures that are in place at Seaford Town Council are fit for purpose, well established and followed.
- 1.5 There was one recommendation as a result of this internal audit, which was to review the Fidelity Guarantee cover with Zurich from £1million to an amount that equals the total funds held in both of the Town Council's bank accounts.



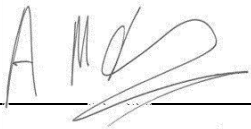
- 1.6** Currently, the total funds held by the Town Council is just over £2.1million. The next level offered by Zurich is £2.5million which would cost an additional £400 per annum.
- 1.7** Whilst it is understood that it is an utmost priority to safeguard the Town Council's monies, the current external controls in place within the Co-Operative Bank Account, the CCLA Deposit Account and the internal controls within the Town Council are robust enough to prevent an employee making any unlawful withdrawals to the amount of £2.1million.
- 1.8** Approximately £200,000-£250,000 is kept in the current account. At least two councillors and three members of staff oversee every payment. The bank account statements are then checked and compared to the accounting statements monthly by the Chair of the Finance & General Purposes Committee. There is never over £1million in this account.
- 1.9** The majority of the Town Council's reserves are held in the CCLA Deposit Account and can only be transferred to the Town Council's Current Account, with any payments elsewhere prohibited.
- 1.10** The main risk would be with physical cash, which is highly unlikely to ever reach an amount of £1million.
- 1.11** Officers assess that the risk of fraud is low and £1million Fidelity Guarantee is sufficient, although will increase this to £2.5million if Full Council thinks necessary. The recommendation of the Internal Auditor is just a recommendation and it is a Full Council decision whether to act on the recommendation.
- 1.12** The Audit Finding Section on page 3 of the report at Appendix A mentions the outstanding External Auditor's Report for 2021 – 2022. To confirm, the External Auditor's report has now been completed and appears elsewhere on this agenda.
- 1.13** The Final Internal Audit for 2022 - 2023 will be conducted at the Town Council Offices on 30th May 2023.

2. Financial Appraisal

- 2.1** If the Town Council were to increase the Fidelity Guarantee to £2.5million, this would come at an additional cost of £400 for the next financial year.
- 2.2.** The cost of this audit was £176.70 excluding VAT, based on their fee of £60 per hour and travel expenses, and is within the current budget.

3. Contact Officer

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

Finance Manager	
RFO	
Town Clerk	



MULBERRY & CO

Chartered Certified Accountants
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

25 October 2022

Dear Lucy

**Re: Seaford Town Council
Internal Audit Year Ended 31 March 2023 – Interim Audit report**

Executive summary

Following completion of our interim internal audit on 25 October 2022 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.

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. Testing requirements follow those detailed in the audit plan previously sent to the council, a copy of this is available on request. The report concludes with an opinion as to whether each assertion has been met or not at the interim audit. Where appropriate **recommendations for action are shown in bold text and are summarised in the table at the end of the report.**

Our sample testing did not uncover any errors or misstatements that require reporting to the external auditor at this time, 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 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 12 years specialising in local government.

Engagement Letter

An engagement letter was previously issued to the council covering the 2022/23 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. As part of the inherent risk assessment, we have concluded that:

- There have been no reported 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 our 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

Internal audit requirement

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

Audit findings

The interim audit was conducted on site with the Finance Manager. Information requested for review had been prepared in advance of the visit, and I have the impression that accounting records are neatly maintained and easily accessible. Other information was reviewed through discussion with the Finance Manager and a review of the council website

www.seafordtowncouncil.gov.uk

The council continues to use the Rialtas Business Solutions (RBS) accounting package for recording the day-to-day financial transactions of the council. This is an industry specific package and I make no recommendation to change. The system is used regularly to record transactions and produce management information reports for review at council meetings.

Meeting agendas are logically structured and minutes show clear resolutions being made by committee and council. I make no recommendation to change this system.

B. FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS

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.

Audit findings

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

The External Auditor's Report for 2021/22 has not yet been finalised. An interim certificate has been issued to the council and published on the council website. This states 'We have received correspondence bringing information to our attention that we must consider before certifying the completion of our review and the discharging of our responsibilities'.

This will be reported to council in November 2022, by which time it is hoped the final report will be available.

I note that internal auditor reports are presented to council and appropriate action taken where needed, This is documented in the minutes of the relevant meeting.

Confirm by sample testing that councillors sign statutory office forms

I confirmed by sample testing that councillors sign "Acceptance of Office" forms. The council website provides a link to the Lewes District Council website which provides each of the individual Register of Members Interests Forms.

Confirm that the council is compliant with the relevant transparency code

As the council's income and expenditure exceeds £25,000, it is not a statutory requirement to follow the requirements of the Local Government Transparency Code, although it is recommended best practice to do so. The council has established a transparency tab on the website and sets out the data in a clear way. This council is often cited as a best practice example for larger councils of how to successfully follow the Transparency 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 and Accessibility Statement on its website, and it is clear the council has made every effort to comply with the website requirements.

Confirm that the council meets regularly throughout the year

In addition to full council, the council has a committee structure in place. Details of future meeting dates are published on the council website along with historic agendas and minutes.

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. I note that non-confidential meeting papers are also published on the website in accordance with the requirements of the Information Commissioner's Office (ICO).

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

Draft minutes are uploaded to the council website. These are clearly marked as draft and replaced by a final version after approval at the subsequent meeting.

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

The Standing Orders are based on the current NALC model and were most recently reviewed and adopted by council in May 2022 (minute ref C22/05/22).

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

Financial Regulations are based on the current NALC model and were last reviewed and adopted by council in March 2022 (minute ref C136/03/21). The regulations contain provisions for the approval of spending, setting of budgets, reconciliation of the bank and reporting to council. I note the council also has an approved Scheme of Delegation that was most recently reviewed and agreed by council in May 2022.

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

The council has thresholds in place at which authorisations to spend must be obtained as below:

FR 4.1. Expenditure on revenue items up to the amounts included for that class of expenditure in the approved budget is authorised. This authority is to be determined by Full Council when setting the Annual Budget, subject to the requirements of the Town Council's Standing Orders and Financial Regulations. No expenditure may be authorised that will exceed the amount provided in the revenue budget for a Committee Budget other than by resolution of Full Council. During the budget year, it is expected that Account Codes will vary to budget and that consequently Cost Centres will also vary. However, the Committee spend has to be within budget unless approved otherwise Full Council. It is noted that some budgets are dependent on external factors e.g., income received at the Golf and The View. Any deviations due to loss of income does not require approval but should be reported to the relevant Committee as soon as practicable. There is no need to undertake virements.

FR 4.2. In cases of extreme risk, determined by the Town Clerk, to the delivery of Town Council services, the Town Clerk may authorise revenue expenditure on behalf of the Town Council, which in the Town Clerk's judgement it is necessary to carry out. Such expenditure includes repair, replacement or other work, whether or not there is any budgetary provision for the expenditure, subject to a limit of £5,000. The Town Clerk shall report such action to the Chair of the Town Council as soon as practicable thereafter. Unspent provisions in the revenue or capital budgets for completed projects shall not be carried forward to a subsequent year. Any such funds will be considered for allocation to earmarked reserves by the Finance & General Purposes Committee or Full Council.

Based on the level of financial activity of the council, these authorisation thresholds appear appropriate and further testing as to authorisation of items exceeding committee budgets will be conducted at the final audit.

I tested a sample of invoices and found these had been approved in accordance with the thresholds contained within the Financial Regulations, and approval, where needed, recorded in the minutes of meetings.

Confirm all section 137 expenditure meets the guidelines and does not exceed the annual per elector limit of £8.82 per elector.

The council has adopted the General Power of Competence (GPC) and the threshold does not exist.

Check receipt of VAT refund matches last submitted VAT return.

The council submits its VAT return on a quarterly basis. Each return so far this year has been for a net payment due to HMRC. The VAT returns are completed using the RBS data, and the council is up to date with its posting.

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.

C. RISK MANAGEMENT AND INSURANCE**Internal audit requirement**

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

Audit findings

The council has a detailed risk management process in place, which was most recently reviewed and adopted in March 2022. This is due for further review and adoption before the end of the current financial year.

The risk management process includes comprehensive reviews of all anticipated risks, assessed by various areas of the business. A review of the financial risk assessment shows all reasonable risks normally associated with a council of this size have been addressed.

There are also comprehensive risk assessments published on the council website for the various events the councils holds during the year, and it is clear the council takes its risk management responsibilities seriously.

I confirmed that the council has a valid insurance policy in place with Zurich which expires on 1 April 2023. The policy includes Public Liability cover of £15 million, Employers Liability cover of £10 million each and a Fidelity Guarantee level of £1 million. Based on the balances held by the council, **the Fidelity Guarantee limit is insufficient, and I recommend it is increased to cover the maximum balance held at any point during the year.**

D. BUDGET, PRECEPT AND RESERVES**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.

Audit findings

The council set a precept of £1,044,965 for 2022/23. With a tax base of 9,406.7, this equates to a band D equivalent of £111.09 (compared to the average in England of £74.81).

The Clerk confirmed that the 2023/24 budget setting timetable has been agreed by the Finance & General Purposes Committee at its meeting in September 2022. This shows committee meetings taking place throughout November and December. There is a scheduled budget training session for councillors in the programme, with the aim to agree the budget and precept at the January 2023 council meeting.

From a review of Finance & General Purposes Committee agendas, a comprehensive update on the council's overall financial position is given to each meeting. The information is detailed and provides councillors with sufficient information to make informed financial decisions.

At the end of September, a review of the RBS accounting records shows that both income and expenditure are in line with budget expectations.

The council holds circa £763,000 including circa £302,000 in a Community Infrastructure Levy (CIL) earmarked reserve. I checked the purpose of the earmarked reserves with the finance Manager and am content they are all for legitimate future planned projects of the council.

The council also held a general reserve of circa £632,000 at the start of the financial year.

The Joint Panel on Accountability and Governance (JPAG) Practitioner's guide states *'the generally accepted recommendation with regard to the appropriate minimum level of a smaller authority's general reserve is that this should be maintained at between three and twelve months of net revenue expenditure'* (para 5.33).

The council's overall financial position has improved significantly over the last few years and the general reserve balance is within the recommended range.

E. INCOME

Internal audit requirement

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

Audit findings

The council has multiple income sources to support the precept, including the golf course and The View, recreation ground income, beach huts and seafront concessions, room and facility hire income, rental income, film income and other miscellaneous sources.

Fees and charges are reviewed as part of the budget setting process and are currently under review, with any changes to take effect from 1 April 2023.

I reviewed the outstanding balances on the nominal ledger and found only a small number of entries outstanding. The Finance Manager and Finance Assistant are aware of the outstanding amounts and reasons for them, and overall, I am impressed with management of income by the council.

F. PETTY CASH

Internal audit requirement

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

Audit findings

The council maintains a petty cash float with a balance of £250 which is used for incidental expenditure. An additional separate cash float is retained by The View for its own use.

The View's cash float is independently checked by the Finance Assistant on a monthly basis, and the Finance Manager checks the petty cash float in the council office. Receipts are retained for all petty cash entries.

There are separate petty cash cashbooks set up within the RBS software for reconciling the balances of both petty cash floats, and I am content that petty cash is being appropriately managed and reconciled.

G. PAYROLL

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.

Audit findings

The council currently has 47 employees, including casual staff, spread across its various business functions. All staff members have signed contracts of employment, which vary depending on the nature of the role of the employee.

Payroll is processed in house by the Finance Manager. A spreadsheet is used to collate and check employee information, including changes to staff details, hours of casual staff and any additional hours for other employees. This is collated by the Finance Manager and checked by the RFO before the information is entered into the IRIS payroll software.

The council uses both the Local Government Pension Scheme (LGPS) and NEST for pension provision. I reviewed the September payroll summary report and am content that all deduction amounts are correct.

I reminded the Finance Manager that only salary, HMRC and pension payments should be included in box 4 on the Annual Governance and Accountability Return (AGAR) and any other staff costs should be recorded in box 6.

There is currently no councillor allowance scheme in place.

H. ASSETS AND INVESTMENTS

Internal audit requirement

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

Audit findings

The council has a fixed asset register in place which is updated for the financial year end and published on the council website. The register provides a description of each asset, its location, the original cost of the asset and any supporting notes. Assets which the council has acquired without any financial transaction taking place have been correctly listed at a value of £1.

A check of the register to ensure it is up to date and matches the AGAR information will be completed at the year-end audit.

The council has PWLB loans which were taken out for the golf course development and for Hurdis House. Confirmation of the repayments and year-end balances of the PWLB loan will be checked at the year-end audit.

The council has no long-term investments.

I. BANK AND CASH

Internal audit requirement

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

Audit findings

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

Bank reconciliations are completed monthly by the Finance Manager. I reviewed the reconciliations presented for the interim audit for September and was able to confirm the balances to the bank statements and found no errors.

I noted that the reconciliation and bank statement have been signed in accordance with the Financial Regulations, and in fact are completed more frequently than required.

The council does not benefit from the £85,000 protection limit offered by the Financial Services Compensation Scheme (FSCS) due to the size of the council's budget.

J. YEAR END ACCOUNTS**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.

Audit findings

Testing to be conducted at final audit.

K. LIMITED ASSURANCE REVIEW**Internal audit requirement**

IF the authority certified itself as exempt from a limited assurance review in 2020/21, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2020/21 AGAR tick “not covered”)

Audit findings

Testing to be conducted at final audit.

L: TRANSPARENCY**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

Audit findings

Testing to be conducted at final audit.

M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS**Internal audit requirement**

The authority has demonstrated that during summer 2022 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.

Audit findings

Inspection – key dates	2021/22 Actual
Date AGAR signed by council	16 June 2022
Date inspection notice issued	30 June 2022
Inspection period begins	1 July 2022
Inspection period ends	11 August 2022
Correct length (30 working days)	Yes
Common period included (first 10 working days of July)	Yes

I am satisfied the requirements of this control objective were met for 2021/22, and assertion 4 on the Annual Governance Statement can therefore be signed off by the council.

N: PUBLICATION REQUIREMENTS

Internal audit requirement

The authority has complied with the publication requirements for 2021/22. Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website / webpage.

Before 1 July 2022 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 2021/22, approved and signed, page 4*
- *Section 2 - Accounting Statements 2021/22, approved and signed, page 5*

Not later than 30 September 2022 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.

Audit findings

I was able to confirm that the Notice of Public Rights is published on the council website, along with the interim External Auditor Report and Certificate and Notice of Conclusion of Audit and the publication requirements for 2021/22 have been met.

O. TRUSTEESHIP

Internal audit requirement

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

Audit findings

The council has no trusts.

Achievement of control assertions at interim audit date

Based on the tests conducted during the interim audit, our conclusions on the achievement of the internal control objectives are summarised in the table below. A further review and update of this opinion will be conducted at the final audit.

	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 assesses 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 2021/22, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2020/21 AGAR tick "not covered")</i>			√
L	The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements			√
M	The authority, during the previous year (2021-22) 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>	√		
N	The authority has complied with the publication requirements for 2021/22 AGAR.	√		
O	Trust funds (including charitable) – The council met its responsibilities as a trustee.			√

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

Yours sincerely



Andy Beams

For Mulberry & Co

Interim Audit - Points Carried Forward

Audit Point	Audit Findings	Council comments
RISK MANAGEMENT AND INSURANCE	The Fidelity Guarantee limit is insufficient, and I recommend it is increased to cover the maximum balance held at any point during the year.	



Seaford Town Council

Report No:	152/22
Agenda Item No:	8
Committee:	Full Council
Date:	26th January 2023
Title:	Conclusion of Annual Governance and Accountability Return (AGAR) 2021 - 2022
By:	Karen Singleton, Responsible Financial Officer (RFO)
Purpose of Report:	To update Full Council on the status of the 2021 - 2022 AGAR

Recommendations

Full Council is recommended:

1. To note the report.

1. Information

- 1.1** Following approval by Full Council on 16th June 2022, the 2021 - 2022 Annual Governance and Accountability Return (AGAR) was submitted to the External Auditor, PKF Littlejohn LLP.
- 1.2** On 27th September 2022, the Town Council's PKF Littlejohn LLP advised that they were unable to complete their review work as a result of the correspondence received in relation to 2021 - 2022 and prior years.
- 1.3** On 16th November, PKF Littlejohn advised the Town Council that they had been in receipt of information brought to the auditor's attention at various times over the last 12 months and that it is their statutory responsibility to consider whether any of the information impacts on their external auditor report on the 2021 - 2022 AGAR.
- 1.4** PKF Littlejohn continued to advise that having carried out this additional work, it was concluded that there were no reporting matters to be raised.

PKF Littlejohn confirmed that the issues raised did not fall within their statutory responsibilities and so they have closed the challenge file.

- 1.5** PKF Littlejohn have now issued their final conclusion of audit and the RFO is pleased to confirm that the auditors have given an unqualified opinion.

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

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

We received challenge correspondence in relation to the 2021/22 AGAR which we considered before completing our work.'



- 1.6** This confirms that the AGAR is in accordance with the specified requirements. A copy of the completed AGAR is attached in Appendix 1 and the Final External Auditor report and Certificate 2021 - 2022 is attached as Appendix 2.
- 1.7** The Accounts and Audit Regulations 2015 (SI 2015/234) state that the Town Council is required to prepare a 'Notice of Conclusion of Audit' which details the rights of inspection, in line with the statutory requirements. This must be published along with the certified AGAR (Sections 1, 2 & 3) by 30th September (or as soon as possible where this date has passed) and must include publication on the Town Council's website. Copies of the AGAR must also be made available for purchase by any person on payment of a reasonable sum and that Sections 1, 2 and 3 of the published AGAR remain available for public access for a period of not less than five years from the date of publication.
- 1.8** In accordance with the above, the 'Notice of Audit and Right to Inspect the AGAR' was published on the Town Council's website and notice board on 30th September 2022. The updated 'Conclusion of Audit' was published on 18th January 2023. Copies have been made available for purchase by any person for a sum of fifty pence.

2. Financial Appraisal

2.1 The net cost of the External Audit is £2,400 plus an additional £710 for the extra work. These costs will be met from the Audit Fees budget which will go over budget by approximately £350.

3. Contact Officer

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

RFO	
Town Clerk	

Annual Governance and Accountability Return 2021/22 Form 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 Form 3 of the Annual Governance and Accountability Return 2021/22

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 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 2022**.
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 2022**. 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 2022
 - 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 2021/22

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 2022 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 2021/22**, approved and signed, page 4
- **Section 2 - Accounting Statements 2021/22**, approved and signed, page 5

Not later than 30 September 2022 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 Form 3 of the Annual Governance and Accountability Return (AGAR) 2021/22

- 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 2022.
- 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 2021) equals the balance brought forward in the current year (Box 1 of 2022).
- 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 2022**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?	✓	
	Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor?	✓	
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?	✓	
Section 1	For any statement to which the response is 'no', has an explanation been published?	✓	
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 been published where required?	✓	
	Has the bank reconciliation as at 31 March 2022 been reconciled to Box 8?	✓	
	Has an explanation of any difference between Box 7 and Box 8 been provided?	✓	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.	✓	

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

Annual Internal Audit Report 2021/22

SEAFORD TOWN COUNCIL

www.seafordtowncouncil.gov.uk

During the financial year ended 31 March 2022, 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 2021/22 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 2020/21, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2020/21 AGAR tick "not covered")			✓
L. The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements			✓
M. The authority, during the previous year (2020-21) 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 2020/21 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

08/12/2021 01/06/2022

Name of person who carried out the internal audit

ANDY BEAMS, MULBERRY 9 Co

Signature of person who carried out the internal audit

Abeams

Date

01/06/2022

*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 2021/22

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 2022, 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:

16/06/2022

and recorded as minute reference:

C35/06/22

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

Chairman

Olivia Honeyman

Clerk



www.seafordtowncouncil.gov.uk

Section 2 – Accounting Statements 2021/22 for

SEAFORD TOWN COUNCIL

	Year ending		Notes and guidance	
	31 March 2021 £	31 March 2022 £		
1. Balances brought forward	330,762	624,842	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	872,023	984,150	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.	
3. (+) Total other receipts	1,195,256	1,687,487	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	812,464	783,486	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	840,756	1,242,675	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	624,842	1,150,339	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	722,423	1,232,941	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	10,825,330	10,944,717	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	1,469,349	1,403,075	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	N/A	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 2022 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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



Date 30/05/2022

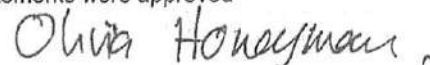
I confirm that these Accounting Statements were approved by this authority on this date:

16-06-22

as recorded in minute reference:

C36/06/22.

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



Section 3 – External Auditor Report and Certificate 2021/22

In respect of

Seaford Town Council - ES0088

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 2022; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor report 2021/22

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

We are unable to complete our review work on the AGAR and supporting documentation as a result of correspondence received in relation to 2021/22 and/or prior years. Once we have finalised our review and completed any additional work arising from that correspondence, a final report will be provided with the certificate of completion detailing any qualifications and 'other' matters.

Our fee note for the limited assurance review will be issued when we certify completion.

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

Please see above.

3 External auditor certificate 2021/22

We 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 2022

We do not certify completion because:

We have received correspondence bringing information to our attention that we must consider before certifying the completion of our review and the discharging of our responsibilities.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature

PKF Littlejohn LLP

Date

27/09/2022

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

Final External Auditor Report and Certificate 2021/22 in respect of Seaford Town Council – ES0088

Respective responsibilities of the body and the auditor

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 2022; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

External auditor report 2021/22

On 27 September 2022, we issued a report detailing the results of our limited assurance review of Sections 1 and 2 of this authority's Annual Governance & Accountability Return for the year ended 31 March 2022. We explained that we were unable to certify completion of the review at that time. We are now in a position to certify completion of the review.

The external auditor report given in Section 3 of the Annual Governance & Accountability Return requires amendments as follows:

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

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

We received challenge correspondence in relation to the 2021/22 AGAR which we considered before completing our work. The authority will receive an invoice in relation to this additional work.

External auditor certificate 2021/22

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance & Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2022.

PKF Littlejohn LLP

PKF Littlejohn LLP

10/01/2023



Seaford Town Council

Report No:	159/22
Agenda Item No:	9
Committee:	Full Council
Date:	26th January 2023
Title:	England Coast Path Celebration 2023 – Walk the Chalk
By:	Sharan Brydon, Events & Facilities Officer
Purpose of Report:	To present details of the ‘Walk the Chalk’ England Coast Path Celebration 2023 and the request for landowner permission and other support from the Town Council to facilitate this event

Recommendations

Full Council is recommended:

1. To note the report and consider any further comments and feedback from councillors.
2. To consider whether to agree to the use of Seaford Head Nature Reserve and South Hill Barn for the proposed event, subject to certain conditions recommended for Full Council to set as follows:
 - 2a – that an agreed level of funding will be made available by event organisers to cover costs incurred by the Town Council for the event
 - 2b – that a Memorandum of Understanding between all parties be created
 - 2c – that regular partner meetings must take place, with the event organisers arranging a meeting for February 2023
 - 2d - that organisers give a commitment to providing all necessary risk assessments and a traffic management plan, to be signed off by STC as part of the Memorandum of Understanding.
3. To consider whether to waive the hire fees that would be incurred for an event such as this.

1. Introduction

- 1.1 Lewes District Council and LYT Productions (the 'event organisers') have approached Seaford Town Council (STC) with a project commissioned by Natural England.
- 1.2 The project will be an event in September 2023 celebrating the linking of each of the England Coast Paths, to make the longest coastal path in the world.
- 1.3 Seaford Head Nature Reserve and South Hill Barn have been earmarked for the Sussex part of the coastal path celebration, being identified by Natural England as a flagship site. This would be one of 12 events being planned nationally. i.e. this will be part of a nationwide festival of celebration for the coastal footpath.
- 1.4 Please see **Appendix A** for the event proposal from the event organisers.
- 1.5 The event organisers are proposing that there will be two distinct elements of the event in Seaford:
 - (a) the first will revolve around a celebration hub, located in the South Hill Barn and will consist of exhibitions to highlight the local ecology, wildlife and stakeholders, and
 - (b) the second will consist of walking tours around part of Seaford Head Nature Reserve and adjoining sites, with 5 or 6 art installations along the route.
- 1.6 The event itself would run from Wednesday 20th to Sunday 24th September 2023. Set up will take place from Monday 19th and removal be completed by Tuesday 26th September - a nine day period on site in total.
- 1.7 This report sets out the permissions being sought from STC as landowner, requests for support associated with this and a number of additional considerations that STC officers are highlighting for comment by Full Council at this stage.
- 1.8 Representatives of the events organisers will be attending the Full Council meeting on 26th January to respond to any questions that councillors may wish to put to them.

2. Decisions Required of the Town Council

- 2.1 There are two types of support being requested – landowner and financial.

- 2.2 The organisers are requesting permission from STC as landowners to use the Nature Reserve (and some adjoining land) and South Hill Barn for the proposed event.
- 2.3 Holding this event on STC land will also require a significant amount of STC officer involvement and would usually incur event fees – this is the financial support that needs to be considered.
- 2.4 Please see **Appendix B** for a breakdown of the five lines of support being requested and officer's commentary alongside this.
- 2.5 To be clear, if the above support were granted, STC would be recognised as a major sponsor of the proposed event.

3. Additional Considerations

- 3.1 In addition to the decisions required of the Town Council (section 2 / Appendix B), there are additional considerations that STC officers are highlighting at this stage.
- 3.2 These concerns need not necessarily be a reason to not approve the event taking place but are concerns that STC officers would be sure to address in the planning stages with the event organisers. Therefore, any comments or concerns councillors are able to provide at this stage would be fed into these discussions.
- 3.3 Frequency of Walk 1
 - (a) Please refer to pages 5 and 11 of Appendix A for details.
 - (b) Councillors may wish to consider whether the proposed walks every 15 minutes are too frequent for the location and a walking route that is estimated to take around 75 minutes to complete. There may be concerns about walks overlapping, concentrations of people in clifftop areas, the impact of increased levels of visitors/traffic on local residents and frequent users of the site and, ensuring sufficient stewarding to make sure there is no unintentional damage to the site.
- 3.4 Route of Walk 3
 - (a) Please refer to page 9 of Appendix A for details.
 - (b) Officers would not recommend that a walking route be identified from Splash Point and tracing the cliff edge up Seaford Head. The main reason for this is the route being in very close proximity to the golf

course during peak golfing season (limiting how far inland the walking route can stray) and as a result, being far closer to the cliff edge than the other walking routes are proposed to be. Another consideration must also be increased visitor / vehicle numbers to this part of the seafront during the late summer.

3.5 Children's Parade

- (a)** Please refer to page 14 of Appendix A for details.
- (b)** Officers would want the event organisers to make clear how the location is appropriate, whether to consider any alternatives, number of overall participants (bearing in mind that children are usually supervised/accompanied by a number of others) and how to satisfy the dark skies policy if this were an evening event.

3.6 Communications / STC Involvement

- (a)** When STC officers were first approached about this proposed event, a number of stakeholders and local groups had already been approached about the plans. It is very important to remember STC's key role in this process, as landowner and custodian with ultimate responsibility for this protected site.
- (b)** STC officers are making three recommendations (motions 2b, 2c and 2d), as conditions to impose upon the permission for the event (if granted). These would ensure that STC is involved at an appropriate level and early stage of ensuing discussions on the event plan and, responsibilities and duties are clearly understood between all parties involved.
- (c)** The Memorandum of Understanding is something that STC successfully has in place for other events, such as the Remembrance Services within the town, where it is beneficial to have a clear understanding of roles and responsibilities.
- (d)** STC officers would request that a partner meeting be arranged by the event organisers as soon as practicable in February, to enable the discussions and outcome of this Full Council meeting to be fed back to, and discussed with, the organisers.

4. Further Commentary

- 4.1** This celebration is an opportunity for STC to be a partner of a unique project not only within the town and district, but across the country.
- 4.2** LYT Productions were responsible for the successful Tide Mills project in 2021, which was held and delivered in a respectful, exciting, and successful way. This provides reasonable reassurance that this project would be managed and delivered at the Seaford Head Nature Reserve in a similar style. However, it should be noted that Tidemills is not a Site of Special Scientific Interest (SSSI), unlike Seaford Head.
- 4.3** As a SSSI and Nature Reserve, there are a number of important factors to consider such as where to place the structures and being mindful of the National Park's dark skies policy. In Appendix A the event organisers have set out how they seek to address these requirements.
- 4.4** Due to the site being a SSSI, STC is liable for any mitigation upon the Nature Reserve, which could result in a fine up to £20,000, damage to STC reputation and could impact on any future activities on the site.
- 4.5** The STC officer time that is referred to in section 2 / Appendix B reflects the duties that have to be undertaken in accordance with the responsibilities and accountability that STC holds as landowner.
- 4.6** STC has a Filming and Photography Policy, which is agreed by STC, SWT and Natural England, to ensure filming activities onsite are carried out in accordance with the requirements of the protection on site. The requirements of this policy would apply to this event and would therefore be overseen by STC officers/ a project manager, who would also be vital in providing advice and guidance in the application of the specifics of the policy onsite.
- 4.7** The policy includes placement of sculptures, disruption to any flora and fauna, nesting birds, bats, dark skies, traffic management and, health and safety.
- 4.8** STC officers will also have to sign off key pieces of documentation ahead of the event taking place, including the risk assessment/register, event management plan and traffic management plan.
- 4.9** As alluded to in Appendix A, Sussex Wildlife Trust (SWT) manages the Nature Reserve on STC's behalf and as such, would be vital in the

advising on the routes and installation sites in principle associated with the project that are on the Nature Reserve. Please see section 6 below for comments from SWT on the proposals as presented.

- 4.10** The Seaford Head Nature Reserve Management Committee (SHNRMC) also plays a key role in overseeing the management of the site from a number of perspectives, with the Committee having membership from a number of local authorities and interest groups, including both STC and SWT. SHNRMC has been approached for any comments it may wish to make on the proposals.
- 4.11** In considering the request to waive hire fees, councillors may wish to be mindful of the fact that STC has considered requests of this nature in the past. In April 2021, STC agreed to waive the hire fees associated with SCIP's 2022 Beacon Show on the promenade. This was agreed due to the positive impact this event would have culturally within the local and visiting communities and the successful partnership working that SCIP and STC had undertaken. The show also ensured that the promenade remained open and accessible to other users, not disrupting or restricting 'normal' use of the site.

5. Sussex Wildlife Trust (SWT) Feedback

- 5.1** SWT has been approached, informed, and included in meetings for the proposed event.
- 5.2** The SWT Site Ranger for Seaford Head Nature Reserve has met with the event organisers on site to look at initially proposed sites for art installations, considering areas with the least impact to the Nature Reserve
- 5.3** SWT have raised concerns over footfall on the site, especially with the different walking routes crossing over the coastal section at the same time, throughout the day/week.
- 5.4** Further concerns were voiced as night-time walks would create a disturbance to the site after sunset with footfall, lighting requirements and vehicles. All these would need to be reviewed with planning, and risk assessed under the STC filming and photography policy.

- 5.5** In addition, SWT confirmed that accessible routes and accessible viewing points would need to be reviewed and risk assessed, under the STC filming and photography policy.
- 5.6** Going forward, STC will be committed to ensuring that event organisers take careful note of any points raised by SWT about the proposals.

6. Financial Appraisal

- 6.1** Appendix B provides the details of the financial implications of this proposed event for STC.
- 6.2** These are as follows:
- (a)** South Hill Barn hire fee, £257.40.
 - i.** If this fee were waived, this would represent a loss of unbudgeted income. If not waived, this would be additional unbudgeted income.
 - (b)** Land hire fees, unquantified.
 - i.** As set out within Appendix B, there are no land hire fees to assign to this event. However, custom and practice is that hire fees are incurred for events held on STC land.
 - ii.** If this unknown fee were waived, this would represent a loss of unbudgeted income. If officers are instructed to charge a fee for land hire, this would be additional unbudgeted income which would have to be determined and confirmed at a later date.
 - (c)** STC officer time, unquantified.
 - i.** Again, as set out within Appendix B, it is not possible to assign a cost to the STC officer time required for this event.
 - ii.** If the event were permitted in full, it is estimated that this will be around 50 days, comprising of 40 days work outsourced to a project manager and 10 days' officer time.
 - iii.** As per motion 2a, it is recommended that a condition be set that the event organisers provide an agreed level of funding towards these costs incurred.
 - iv.** If this motion is not supported or there is a difference between funding provided and actual cost incurred, any surplus costs can be met from STC's General Reserve or earmarked reserve 334

(noting the comments against this within Appendix B setting out the impact of using this earmarked reserve).

7. Contact Officer

The Contact Officer for this report is Sharan Brydon, Events & Facilities Officer.

Events & Facilities Officer	
Town Clerk	

Walk the Chalk

Report for Seaford Town Council (STC)

Report for Seaford Town Council produced on behalf of LYT Productions & Lewes District Council by Ben Phelps & Phil Rose. Approved by Helen Browning-Smith.

VERSION 5 – Last Edited 03/01/2023



Lewes District Council



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Preface to Document

This document forms a preliminary event report produced in response to queries made by Seaford Town Council (hereby known as **STC**). The intention of this document is to provide relevant and accurate information to assist STC members to discuss the proposed "Walk the Chalk" event, which has been commissioned by Natural England to commemorate the opening of the English Coastal Path in September 2023.

Introduction

This document is intended to share preliminary information and provide an understanding of the event, taking into account all stakeholders of the South Hill Barn area. As this event is considered a one off, the observations and plans within this document will be based on experience from other similar events and guided in large part by existing procedures at similar previous site-specific events. All operations will be carried out in line with the latest Event Safety Guide ('Purple Guide') recommendations. Once this event has been approved, information from this report will form the beginnings of the Event Management Plan and operations.

The intention is to ensure a safe and worthwhile event for the audience, participants and all those involved leaving "No trace – only memories" on this beautiful, much loved and protected landscape.

STC Report

Event Background

The Walk the Chalk project was conceived by Natural England, as part of a country-wide project. Lewes District Council (LDC) were asked to create an event brief and commissioned LYT Productions to deliver in partnership with LDC.

Currently in the early planning stages, Walk the Chalk will aim to highlight the natural beauty and fragile ecosystem of the Seaford Head and Seven Sisters area, shedding particular focus on the past, present and future aspirations for the area. Walk the Chalk will involve the local community (particularly isolated and vulnerable groups), school groups and local artists with an aim to educate the local community and promote the England Coast Path.

Event Information

LYT Productions are at the early stages of planning the Walk the Chalk celebration event and are engaging all relevant authorities and stakeholders to ensure compliance. As with LYT Productions previous heritage events, a philosophy of "leave no trace, only memories" has been adopted.

There will be two distinct elements of the celebration week. The first will revolve around a celebration hub, located in the South Hill Barn and will consist of exhibitions to highlight the local ecology, wildlife and stakeholders. The other element will revolve around the wider site and will consist of walking tours. The main tour will be a circular route beginning and ending at the South Hill Barn. Other tour routes will begin at Splash Point and the Seven Sisters Country Park Visitor Centre respectively. There will also be an accessible tour, which will utilise electric soft tyred buggies to allow the site to be open for all. All tours will revolve around art installations that will each highlight one of the themes of the celebration week.

If you wish to find out more information about the event please contact Phil Rose, info@lytproductions.co.uk or Helen Browning-Smith Helen.Browning-Smith@lewes-eastbourne.gov.uk

Event Hub

Our vision is that the event hub will be at the South Hill Barn. This space will include a week-long exhibition about the event, the local area and wider project of the whole England Coast Path. It will also feature a "flex space" that can be used for workshops or simple events.

This area will feature the event control area, food concessions, coffee and soft drink stand, toilet and refuse facilities.

Plans for exact locations of each facility and vendor is still in development and in discussion with the licence holder in the courtyard of the barn.

Walking Tour Routes & Installations Locations

Within this section, the proposed walking tour routes will be outlined. These routes have been devised by LYT Productions and have been adapted upon the advice of local stakeholders, most notably Sarah Quantrill (Sussex Wildlife Trust) and Tim Squires, Ben Besant & Fay Pattison (South Downs National Park Authority). The route uses land that is owned and maintained by multiple agencies but mostly STC. Most of the walk that is closest to the cliff edge is also part of a Site of Special Scientific Interest (SSSI), which is an area that is managed in conjunction with Natural England.

All art installation locations (of which there are five) are proposed and may be subject to change, based on advice and guidance received. Potential placings have been discussed with Sarah Quantrill; exact content of the installations has not yet been proposed. We plan on engaging artists in the coming weeks. Most of the installations are within the SSSI, which requires express approval from Natural England.

All tours will be ticketed and will be managed by a tour operations manager, however the walking routes can be explored independently of a guide.

Walking Tour Route 1

This tour will depart from South Hill Barn every 15 minutes. Each tour will have 15 tickets available to be pre-booked and will have capacity to allow for 5 walk-ups. The tour will take approximately 1 hour 15 mins to complete and will involve no stiles as SDNPA are replacing the stiles like for like, but siting temporary accessible gates during the celebration week. This is both our shortest route and will be our most popular.



Route of Walking Tour 1 with locations of each art installation

Walking tour route 1 is a circular route which starts at the South Hill Barn, crosses the farmer's field (LYT Productions have engaged the farmer, Tom Masters), where they will see the first art installation. Upon the advice of Sarah Quantrill (Sussex Wildlife Trust), this installation will be sited in the farmer's field, outside of the SSSI. The route between the South Hill Barn and installation 1 will be marked by a hessian rope and post system, allowing for a pathway that is between 5m-7m wide.



Proposed Location of Art Installation 1

The route between installation 1 & 2 consists of a straight walk over an existing clifftop pathway. This area is within an SSSI. LYT Productions will mark out a 10m perimeter from the edge of the cliff with rope and posts to ensure visitors safety. This 10m perimeter will remain in place until visitors reach Hope Gap.



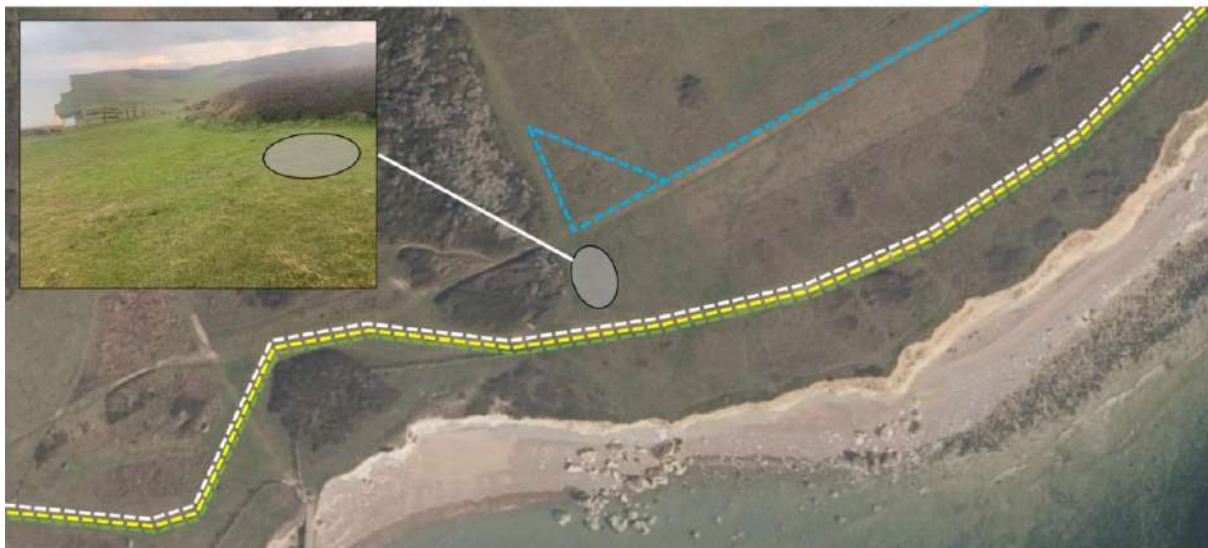
Proposed Location of Art Installation 2 – Within SSSI

The route between installation 2 & 3 starts a downhill stretch with hills on either side. The 10m perimeter will be kept by a rope and post system to mark the edge of the clifftop, however the risk is much lower here. The north side of the pathway will also be marked from this point. The perimeter stops at Hope Gap, where an existing fence marks the perimeter between the beach and field.



Proposed Location of Art Installation 3, exact location is still to be confirmed – Within SSSI

The route between installation 3 and 4 is the steepest stretch of the route and exact path will be followed for safety. Once the existing fence line stops, LYT Productions will continue to mark the 10m perimeter, it may also be necessary to complement the existing fence with extra markings. This will be determined by an event risk assessment.



Proposed Location of Art Installation 4 – Within SSSI

The route between installation 4 and 5 is on an existing path and leads towards the famous Coastguard Cottages. The perimeter will continue to be marked by the rope and post, with limited areas where rope and post will mark the northern side of the paths, allowing for plenty of space for established paths.



Proposed Location of Art Installation 5 – Within SSSI

After installation 5, the route follows the coastal path to the Coastguard Cottages where it meets the concrete and tarmac access road back to South Hill Barn. There is a kissing gate and 5 bar gate (newly installed) that must be passed through to avoid a cattle grid. As the road is an obvious wayfinding marker, there will not be any rope and post used in this section. There is a small section of the access road, close to the Cottages, that requires repair due to heavy machinery (Environment Agency & film shoots) causing damage. LYT Productions are currently making enquiries as to suitable materials needed to fix and repair this piece of roadway within the SSSI, to make it safe and a suitable place for our accessible vehicles to turn around.

We are in discussions with the Coastguard Cottages about a possible installation (Installation 6) involving the façade of the buildings. This is not in the SSSI.

Walking Route 2 - Exceat

Walking route two begins and ends at the Seven Sisters Country Park Visitor Centre (SSVC) in Exceat, taking visitors across the Cuckmere River via the A259 bridge towards the Coastguard Cottages using the public right of way, which forks right and joins Route 1 on the Coastguard Cottage access route. Visitors will be guided on the circular Route 1 and the tour will split off and return to SSVC along the England Coast Path.

This route will be clearly marked and involves no stiles (two existing ones being replaced with temporary accessible gates for the event and then replaced with new stiles) but does cross multiple terrains. The Seven Sisters Country Park Visitor Centre has been engaged, are supportive of the event and provisionally accepting of the centre's use. This route will see a tour leave every 30 minutes. Every place must be pre-booked with a capacity of 20 people and the tour will last approximately 2 hours.



Proposed Route of Walking Route 2

Walking Route 3 – Splash Point

Walking Route three begins and ends at Splash Point in Seaford.

It starts by using the England Coast Path to bring visitors to the main circular route. Guests will then complete Walking Route 1 and then be returned to Splash Point. The route will be marked until it merges with Walking Route 1. Splash point will be clearly marked on the return route.

The tour will depart every 30 minutes with up to 20 pre-booked guests. It will last approximately 1 hour and 45 minutes.



Proposed Route of Walking Route 3

Route 4 – Accessible Route

Route 4 will begin and end at South Hill Barn. It will utilise electric soft tyred buggy-type vehicles to visit Art Installation 3 (Hope Gap) and Art Installations 4 & 5 (Coastguard Cottages).

Vehicles will only be able to drive on a very specific route and will not be allowed to deviate. This includes turnaround points and passing points. A full Risk Assessment will take place, however walkers will have right-of-way of event vehicles. They will be parked by the Coastguard Cottages when not in use.

LYT Productions are still researching specific vehicle options, however it is anticipated that the tour will depart every hour with 10 pre-booked guests. The tour will last approximately 40 minutes.



Proposed Accessible Route

Capacity of Tours

Assuming that the event takes place from a Wednesday-Sunday, the weekday hours are 16:00 – 21:00 and the weekend hours are 13:00 – 21:00.

Each tour capacity breaks down as follows

	Main Tour	Exceat Tour	Splash Point Tour	Accessible Tour
No. tours per week day (capacity per day)	17 (340)	8 (160)	8 (160)	5 (50)
No. tours per weekend day (capacity per day)	29 (580)	14 (280)	14 (280)	8 (80)
No. tour guests over event week	2180	1040	1040	310
Note	15 pre-bookable slots per tour, 5 walk up tickets available per tour	Each ticket must be pre-booked	Each ticket must be pre-booked	Tickets can be pre-booked, will allow walk ups if space.

Public use of tour routes

We hope that this event will be successful and will attract visitors mainly from the local area. We may not have the capacity to facilitate all of these 'walk ups' on our tours. It may also be the case that some visitors wish to explore the site independently. All our tour routes will be clearly marked and stewarded during the event open times. We are currently basing any capacity predictions on having double the amount of people on site than are pre-booked. We believe this is an over-estimation, however it is always better to err on the side of caution.

Ticket availability and timeline

Tickets will become available online from mid-summer (exact date tbc and will be advertised). Tickets will be free and available from the event website, using an online ticket merchant. Previous platforms have included Ticket Tailor and Eventbrite.

Tours Operations

Each tour leaving times will be staggered and will be timed as to not overcrowd any area of the tour route. Stewards and Security will be placed at strategic locations throughout the route, with the primary goal to ensure guests safety while at the event.

A tour operations manager (or similar job title) will be assigned and will control the flow of guests across the site. The strategically placed stewards will be able to hold traffic in designated "safe areas" and will liaise with tour groups to either speed up or slow down

tours depending on traffic and congestion. Radio communications will be used and each steward on the main tour (walking tour 1) will have sight of the steward either side of them. This ensures that each guest is within the view of a steward at all times.

There will also be a steward at each "check in" location, who will work with the Tour Operations Manager to get permission to "set off" each tour group. The Tour Operations Manager will know the exact numbers of guests on each tour at any one time and will have a good understanding of the numbers of other members of the public on site, from steward reports.

Each tour will contain elements that are scripted, including a briefing for safety, dog mess, SSSI, toilet facilities etc., but will also have freedom within some areas for the tour guide to add their own knowledge and show personality.

SIA registered security will also be positioned at each "check in" location and at areas of high risk e.g. Hope Gap. We will liaise with our security partners to develop a security and stewarding plan.

Site Safety

The site contains multiple areas of ecological importance and is managed accordingly by various agencies. It also contains a variety of terrains, obstacles, flora, fauna and hazards. To account for this, the event team will be trained accordingly to allow them to identify the areas of importance and protect as necessary.

The Site Manager will complete a visual survey of the main site and walking route every morning and highlight any new areas of concern. Any areas of potential (or actual) natural damage will be identified and reported to the necessary agency/stakeholder. A dynamic risk assessment will then be undertaken to determine if/how the event can continue through that particular area. The findings of this survey, with extra input from STC & SWT, will form the basis of a daily briefing document which will be distributed to all stewards, tour guides and event staff. A major theme of the event is the protection of the environment, therefore LYT Productions/LDC will do everything to ensure that the natural beauty of the area is protected.

Dogs will be permitted on the tours, but all dogs must be on a lead to be a part of a tour. Each tour guide and stewards will be armed with dog mess bags and are encouraged to hand them out to owners who may not have them.

Hope Gap/Beach safety

Hope Gap is an area of particular concern, as it is a tidal beach where the tide can move very quickly and cut people off from egress points. To mitigate the risks, LYT Productions will undertake a full risk assessment of the area. In addition, stewards & security will be stationed at the entrance to the beach area. These personnel will have a tidal chart, be briefed on specific hazards of the area, and will be in radio contact with event control, who can inform authorities if an unsafe situation occurs. They will have knowledge of tide times and access points East & West along the beach, and will discourage any visitor going onto the beach at any time where an unsafe situation may occur.

Public Safety/Displacement of Public

As the site is an area of Outstanding Natural Beauty, it is popular with visitors from around the world. As our event is geared towards the local community, it may not be known by visitors that the event is happening. Limited numbers of public visitors can be accommodated on tours (as walk ups). Our stewarding and security team will watch over the whole site and assist the public, educating them about the event. The public will be permitted to use the event toilet facilities and food/beverage stall(s). Cyclists will be asked to dismount within the event site and bike parking will be provided.

As the site is public, people are permitted to stray from marked paths, however they will be heavily encouraged to remain on the pathways with signage, rope & posts, tour guides and stewards. Desire paths will be maintained on site.

Dog bags will also be available for free from any steward for any dog walker throughout the celebration week.

Event Lighting/Dark Skies

The event site falls within a Dark Skies reserve. LYT Productions has engaged the Dark Skies officer at SDNPA (Dan Oakley), who has advised us on our event. LYT Productions have a proven track record of successfully running events within Dark Skies reserves and will adopt the same principles during this event.

Event Lighting will be low level on the main event site. A balance will be made between safety and beauty, where low level down lighting will be utilised to highlight the main walkway. Different lighting options are currently being considered including fairy lighting, battery candles, down lighting and "pin spot" lighting to highlight certain installations. A risk assessment will be undertaken on the site at night to highlight any areas of particular concern and inform the decision as to which lighting fixture is used in each location. The impact upon local wildlife (particularly bats and any migrating birds) will be taken into account whenever a lighting fixture is chosen. Local nesting birdlife and bats will not be disturbed by our event lighting.

Other bird experts have been contacted to ensure that there is no adverse effect on any migration patterns in the area. Bat movements will also be considered in partnership with a chiropterologist.

Area around Coastguard Cottages (Track and Vehicle Pathways)

The Cottage access track has areas that require repair. There are currently discussions with the SDNPA to undertake this work, despite the delay to this discussion due to the current heavy plant activity. LYT Productions will ensure that this track is suitably repaired to allow safe pedestrian and vehicle access and will be taking advice on the most appropriate materials to be used withing the SSSI.

This area may also be used for the daytime storage of accessible vehicles. The areas shaded in grey below may have track mat placed on it to accommodate this. In line with guidance from Sarah Quantrill (SWT) the vehicles will be moved off the matting overnight.

Use of field opposite Coastguard Cottages

Pending approval from Tom Masters (farmer), a portion of the field (shaded in red) may be used as an accessible viewpoint for the Seven Sisters.



Facilities

There will be ample toilet facilities at the South Hill Barn and Coastguard Cottages. We are currently planning on a minimum of a 14x bay + 2x accessible toilets on the horseshoe by South Hill Barn, and 3+2 toilet unit at the Coastguard Cottages + 1x accessible unit. The toilets will be inspected regularly and pumped out /replenished daily.

Community Engagement

As this is a community event, LYT Productions plans to appoint a Community Engagement officer, who will be charged with ensuring the local community are involved in the development of the event.

In the months leading up to the event, local schools will be engaged and brought onboard to form part of the exhibition at the South Hill Barn and will be invited to workshops at the barn during the week. This will also have the effect of increasing the engagement of the children's family and friends in the area. Local community groups will also be engaged.

We have already been approached by Sussex Contemporary Illustrators and Printmakers to include a Children's Parade at the South Hill Barn, and will utilise the concrete road loops at either end of the South Hill Barn area (pending agreement from SDC). This parade will take place on the Saturday evening and the community group will highlight the work of the nature reserve and the Sussex folklore of the site. LYT Productions will use previous experience to help develop this concept and in the

management of children. LYT Productions will know the exact numbers of participants in advance and guide/steward accordingly.

LYT Productions will ensure that the community are aware of the event and any potential impact to the local area because of it. Letters will be sent to all addresses on Chyngton Lane and Chyngton Way to make them aware, and there will also be a direct contact to field any questions or concerns. Road signage will also be visible from Seaford, with stewards available from Chyngton Lane.

LYT Productions will also be working with the local community to ensure a positive legacy for the event that will continue to serve the community.

Environmental Impact

The motto of "leave no trace, only memories" has been adopted for this project and the impact on the environment will be kept to an absolute minimum.

Any power required for the art installations and most event lighting will be provided by lithium batteries. LYT Productions has also engaged the Lewes District Council Cabinet Member for Sustainability to explore the feasibility of the temporary installation of a wind turbine. This would power the event control area and assist in the charging of the aforementioned batteries. These plans are still to be approved by STC.

Estimation of STC Officer Time

We are still in a preliminary planning stage for this event, therefore we can only make a "best estimate" of time required by STC Officer/s. Once all elements of this event have been approved, we will be able to provide a better understanding of the time required.

The current estimate is:

- Proposal / Planning Time: 1 day per month = 8 Days
- Permission Preparation for NE (activities in SSSI) = 5 days (1 day per installation)
- Site preparation = 3 days
- Marketing & Promotion through STC = 2 days
- Event time = 6 days (Including rehearsal day)
- **Total = 24 Days**

Questions or Queries

If you have any questions or queries regarding this document or the Walk the Chalk Project, please contact:

Phil Rose, LYT Productions: info@lytproductions.co.uk

Helen Browning-Smith, LDC: Helen.Browning-Smith@lewes-eastbourne.gov.uk

Report 159/22 Appendix B

As per section 2 of the report, the table below provides a breakdown of the support being requested and officer's commentary alongside this.

Ref.	Support Request	Financial Implication	Officer Commentary
1	Permission for the use of South Hill Barn for the first element of the event – the workshops / exhibitions	-	<p>Appendix A sets out the organisers proposal for the use of South Hill Barn.</p> <p>The report provides a range of observations that officers are making alongside this.</p> <p>Granting permission for this is a separate decision from whether to waive fees (see point 3 below).</p>
2	Permission for the use of Seaford Head Nature Reserve and adjoining land for the second element of the event – the walking tours / art installations	-	<p>Appendix A sets out the organisers proposal for the walking routes and art installations on STC land.</p> <p>The report provides a range of observations that officers are making alongside this.</p> <p>Granting permission for this is a separate decision from whether to waive fees (see point 4 below).</p> <p>There is a chance that STC could receive a request for chargeable filming/photography onsite during the period of the event, and would have to turn this down. This is however an unknown – filming requests usually being very sporadic and at short notice - and therefore is not being included as a costed financial implication.</p>

Ref.	Support Request	Financial Implication	Officer Commentary
3	Waiving of hire fees for South Hill Barn	£257.40	<p>This sum is based on the not-for-profit South Hill Barn hire fees:</p> <p>Day rate £36.60 for 5 days = £183, plus</p> <p>Set up/removal day rate of £18.60 for 4 days = £74.40</p> <p>If granted, this waive of fees would represent a loss of unbudgeted income.</p>
4	Waiving of hire fees for Seaford Head Nature Reserve and adjoining land	Not quantified – please see officer commentary	<p>Land hire fees are usually incurred for any events on STC land, in line with the hire charges set annually by STC.</p> <p>There are no set land hire fees for Seaford Head Nature Reserve, as this is not a site that STC encourages events to be located on, and nor are officers recommending that hire fees be established for this site.</p> <p>There are fees associated with filming and photography requests but these are not deemed appropriate to be applied to this community event request.</p> <p>However, it is important that it be recognised that there would usually be a hire fee for events on STC land and that this is requested to be waived, despite being an unquantified amount.</p> <p>If Full Council does not see fit to waive any land hire fees, officers would need to research an appropriate fee and communicate this back to the event organisers at a later date.</p> <p>If granted, this waive of fees would represent a loss of unquantifiable unbudgeted income.</p>

Ref.	Support Request	Financial Implication	Officer Commentary
5	STC officer support with the planning and delivery of the event	Not quantified – estimated at 50 days’ officer time	<p>In Appendix A the organisers have given an estimate of STC officer time but on looking into the work involved, STC officers expect significantly more work to be required.</p> <p>The estimate is 40 days to manage the project in line with what would be required of STC as landowners.</p> <p>Due to the officer events team already being at full capacity for 2023 (partly due to the additional event for His Majesty The King’s Coronation in May 2023), a piece of work this size would need to be outsourced.</p> <p>Even with the project management outsourced, there will also be additional officer time involved, as the project manager will need to liaise with STC officers concerning certain matters on site such as health and safety, documentation requirements, landowner approvals of plans etc. It is estimated that this would total around 10 additional days work, although this cannot be known until the work is taking place. The officer events team would be able to accommodate this additional work, as these are the standard tasks that are required of officers with events on STC land.</p> <p>It is officer’s recommendation that event organisers fund the officer time associated with this project and furthermore, that this is a condition alongside the permission to hold this event (if permitted) – see motion 2a of the report.</p> <p>It must be noted that the 40 days’ officer time above is strictly in relation to the second element of the proposed event (section 2 above) and would be unlikely to be required for the first element of the event.</p>

Ref.	Support Request	Financial Implication	Officer Commentary
			<p>As it is not possible to quantify the cost of officer time, the recommendation is that event organisers provide an 'agreed level' of funding – enabling the flexibility to determine this at a later date, while still providing reassurance that STC would not be having to absorb the costs.</p> <p>If Full Council does not agree with seeking funding from event organisers to cover the costs of officer time (or indeed if there is a gap between the agreed level of funding and actual costs incurred by STC), this would have to be by funds from STC's General Reserve and / or Earmarked Reserve 334 Seaford Head/South Hill Barn.</p> <p>Although, it must be highlighted that this reserve, which consists of surplus filming income onsite, has been earmarked for works on the Nature Reserve site such as Hope Gap Steps improvements, South Hill Barn repairs and Coastguard Cottage track repair works.</p>



Seaford Town Council

Report No:	158/22
Agenda Item No:	10
Committee:	Full Council
Date:	26th January 2023
Title:	East Martello Field Water Refill Station - Finances
By:	Tony Jackson, Projects & Facilities Manager
Purpose of Report:	Requesting the early release of funds towards the Water Refill Station at Martello Fields

Recommendations
Full Council is recommended to:
<ol style="list-style-type: none">1. Note the contents of the report including the financial details.2. Agree that funds to complete Phase 1 of the Martello Fields water refill station installation be financed from the General Reserve.3. Note the application of Financial Regulations 11.1 in awarding the supply contract for the water refill station.

1. Project Overview

- 1.1 A new water refill station is proposed to be located on the East Martello Field. One of its features is that it will also provide easily accessible water via an integral water tap for event holders.
- 1.2 With the first event at the fields taking place in April, it would be helpful to provide the station as close to the start of the event season as possible.
- 1.3 To install the water refill station:-
 - (a) A pipe will need to be laid on the East Martello Field (this works needs to be carried out by a Civil Engineer).
 - (b) A pipe will also need to be installed on the roadside (this work needs to be carried out by South East Water).

- 1.4** South East Water has confirmed that a road closure will be required, which can take a minimum of three months to put into place, and that it cannot be booked in advance.
- 1.5** A budget has been set for this project in 2023 - 2024 but to help install the station as close to April 2023 as possible, Phase 1 of the project will need to begin this financial year 2022 - 2023. Phase 2 will be completed in financial year 2023 - 2024.

2. Finance Appraisal

- 2.1** The budget for the project in 2023 - 2024 is £15,000.
- 2.2** The projected total cost is £10,921.65, made up of:-
- (a)** Phase 1 at £5,954.20 (as per item Table 1 below)
 - (b)** Phase 2 at £4,967.45 (as per item Table 2 below)

Table 1 - Water Refill Station Project Phase 1

Phase	Work	Cost excl. VAT
1	1 x Locking hose bib (a special order not current stock) with a 2-3 month lead time	£849
1	Ground Wise Utility Plan	£200
1	Civil Engineer Phase 1	£890
1	South East Water Work	£4,015.20
	TOTAL	£5,954.20

Table 2 - Water Refill Station Project Phase 2

Phase	Work	Cost excl. VAT
2	Rest of Refill Station	£3,834
2	Civil Engineers Phase 2	£745
2	Transportation of Unit from Garage	£100
2	Installation	£288.45
	TOTAL	£4,967.45




- 2.3** Taking the funds from the General Reserve will have no overall impact on General Reserve levels, as when the project is complete in 2023 - 2024 any underspends on the budget will automatically be transferred back to the General Reserve.
- 2.4** Full Council is therefore asked to agree that the that funds to complete Phase 1 of the Martello Fields water refill station installation (estimated at £5,954.20) be financed from the General Reserve in this financial year.

3. Application of Financial Regulations

- 3.1** Following best practice and the Financial Regulations, officers sought quotes to supply the refill station from five companies. Only two companies fully met the brief and their quotes were similar.
- 3.2** Financial Regulation 11.1 enables the Town Clerk or RFO to make the decision to accept a quote where less than three quotes are made for legitimate reasons, in accordance with the other requirements set out within 11.1.L.
- 3.3** One of the two companies that quoted for the work were the company that supplied the other water refill stations in Seaford. Officers are satisfied that this company can be the chosen supplier. The company has been helpful and responsive, easy to work on previous installations, provided good quality service and product, and quoted within the above budget.
- 3.4** Full Council is therefore recommended to note the application of Financial Regulations 11.1 in awarding the supply contract for the water refill station.

4. Contact Officer

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

Projects & Facilities Manager	
Town Clerk	
RFO	



Seaford Town Council

Report No:	155/22
Agenda Item No:	11
Committee:	Full Council
Date:	26th January 2023
Title:	Martello Toilets Refurbishment – Recommendations of Working Group
By:	Adam Chugg, Town Clerk
Purpose of Report:	To present the recommendations of the Working Group, and consider the refurbishment design and Changing Places process

Recommendations
The Full Council is recommended:
<ol style="list-style-type: none">1. To consider and recommend the refurbishment design, based upon the recommendations from the Working Group.2. To re-iterate the Town Council's commitment to a Changing Places toilet, and confirm next steps.

1. Introduction and Update

- 1.1** Following on from the Full Council decision to refurbish the Martello Toilets and convene a Working Group, work has taken place to move this project forward.
- 1.2** The Working Group has been considering designs and discussing process, and is now ready to make its recommendations to Full Council.
- 1.3** Therefore, set out below are details of the proposed refurbishment design, Changing Places facilities and confirmation of the financial implications.

2. Working Group and Refurbishment Design

- 2.1 The Working Group met and, having identified a preferred initial layout, appointed an architect to reproduce this as an architectural drawing. This initial design is included at Appendix A.
- 2.2 The architect was also asked to consider possible improvements to this design, based upon their professional expert opinion.
- 2.3 An amended design has been created and is presented at Appendix B.
- 2.4 This design has been considered and discussed by the Working Group, which is now recommending this design (Appendix B) to Full Council.
- 2.5 The current estimate for costs is £100,000 –actual costs will be known once tender returns are received from the building contractors.
- 2.6 Councillors should also note that refurbishment, rather than new build, will reduce the climate impact of the works. The Town Council can be confident that it would be a reasonably local firm doing the work and that they will be encouraged to use local materials.
- 2.7 At the Full Council meeting, the Chair of the Working Group will present the design and take questions from councillors.

3. Changing Places

- 3.1 The Working Group has also been considering the best options for the Changing Places facilities.
- 3.2 The recognised national experts in Changing Places facilities are an organisation called [RISE](#).
- 3.3 Following consultation with RISE, the option being proposed is to situate a bespoke Changing Places facility on the site of the current kiosk next to the Martello Toilets.
- 3.4 Attached at Appendix C is a product overview from RISE, which provides an example of what could be delivered onsite.
- 3.5 Factors being considered include the following:
 - (a) Siting the facility separately enables the best design for both the toilets/café facility and the Changing Places facility to be achieved.
 - (b) It is common to site Changing Places facilities next to an existing toilet block, as in this case, given the need to dispose of wastewater, and also to ensure all the community are accessing facilities in the same location.

- (c) RISE are conducting a site visit in early-February so that a costed design and implementation date can be confirmed. Costs are estimated at around £60,000, plus £8,000 to create the base for the facility being built.
- (d) The refreshment kiosk is being replaced by the café facility inside the newly refurbished toilets block.
- (e) The current kiosk licence expires on 31st March 2023.


3.6 Please note that the completion of the base for the Changing Places facilities will be included in the tender for the refurbishment of the toilets. This will enable the preparations for the Changing Places facilities to take place at the same time as the actual refurbishment.

4. Financial Implications

- 4.1** The current estimated cost is around £170,000 (£100,000 refurbishment, £8,000 Changing Places base and, £62,000 Changing Places unit).
- 4.2** The costs can be confirmed after the tender returns from bidders to undertake the refurbishment, and when RISE have confirmed an estimate for the Changing Places facilities.
- 4.3** The Town Council has sufficient funds in earmarked reserves to fund this work.

5. Contact Officer

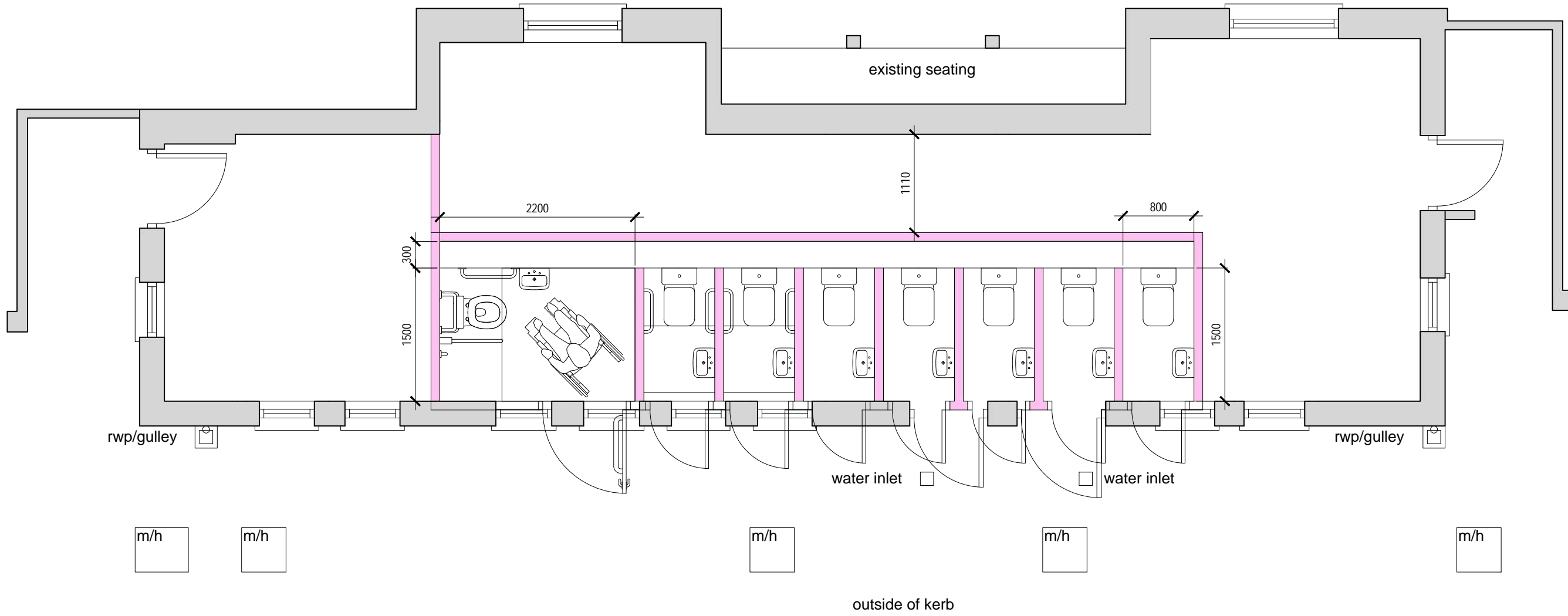
5.1 The Contact Officer for this report is Adam Chugg, Town Clerk

Town Clerk	
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Report 155/22 Appendix A

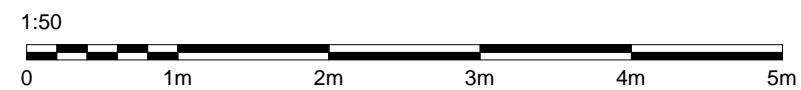
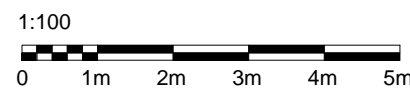
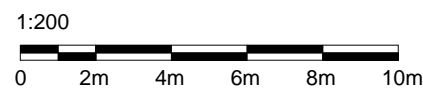
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5. Dimensions critical to proposed building works must be checked on site before building works commences.

PROMENADE WALK WAY



PROPOSED FLOOR PLAN

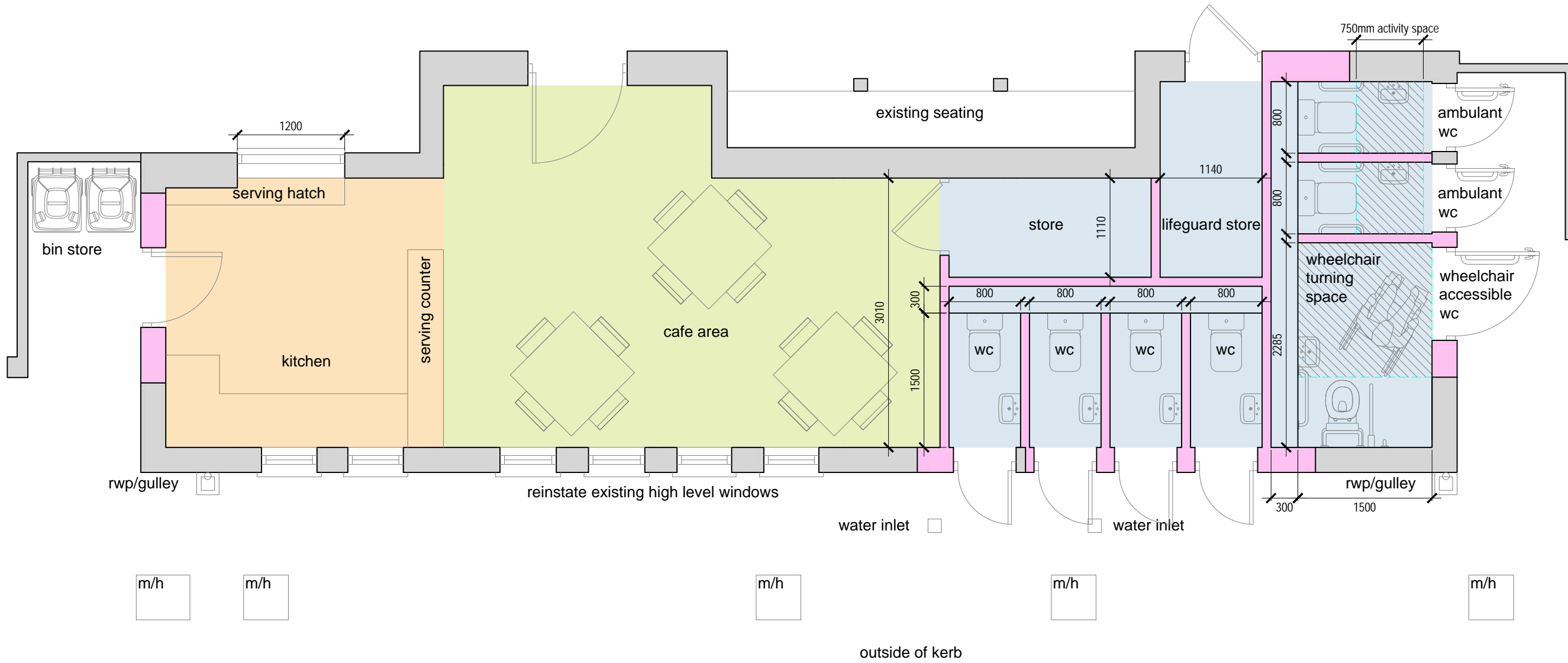
revision	date	amendment
Client Seaford Town Council		
Project Martello public conveniences refurbishment		
Project Address Public Conveniences, Esplanade, Seaford, East Sussex, BN25 1JH		
Drawing Title Proposed floor plan		
Stage INITIAL ISSUE		
Issue Date 09.12.2022	Project No. 2252	
Scale 1:50 on A3 paper	Drawing No. 02	Rev.



Report 155/22 Appendix B

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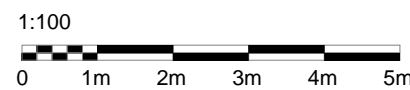
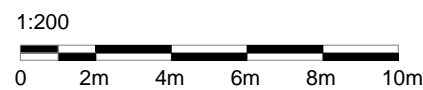
PROMENADE WALK WAY



PROPOSED FLOOR PLAN (ALTERNATIVE LAYOUT)

ESPLANADE

revision	date	amendment
Client Seaford Town Council		
Project Martello public conveniences refurbishment		
Project Address Public Conveniences, Esplanade, Seaford, East Sussex, BN25 1JH		
Drawing Title Proposed floor plan (alternative layout)		
Stage INITIAL ISSUE		
Issue Date 09.12.2022	Project No. 2252	
Scale 1:50 on A3 paper	Drawing No. 03	Rev.





CHANGING PLACES TOILETS

Product Information from RISE — V2, January 2022

MODULAR CHANGING PLACES TOILETS

Our modular CP facilities provide a simple solution for organisations looking to enhance their disabled toilet provision, but don't have the existing space available.

Available in two footprints, both designs provide 12sqm of internal floorspace, a minimum internal ceiling height of 2.4m, and premium equipment throughout.

These safe, hygienic environments are fully compliant with BS 8300. Each unit is built offsite, and can be lifted into position and installed within a matter of days.



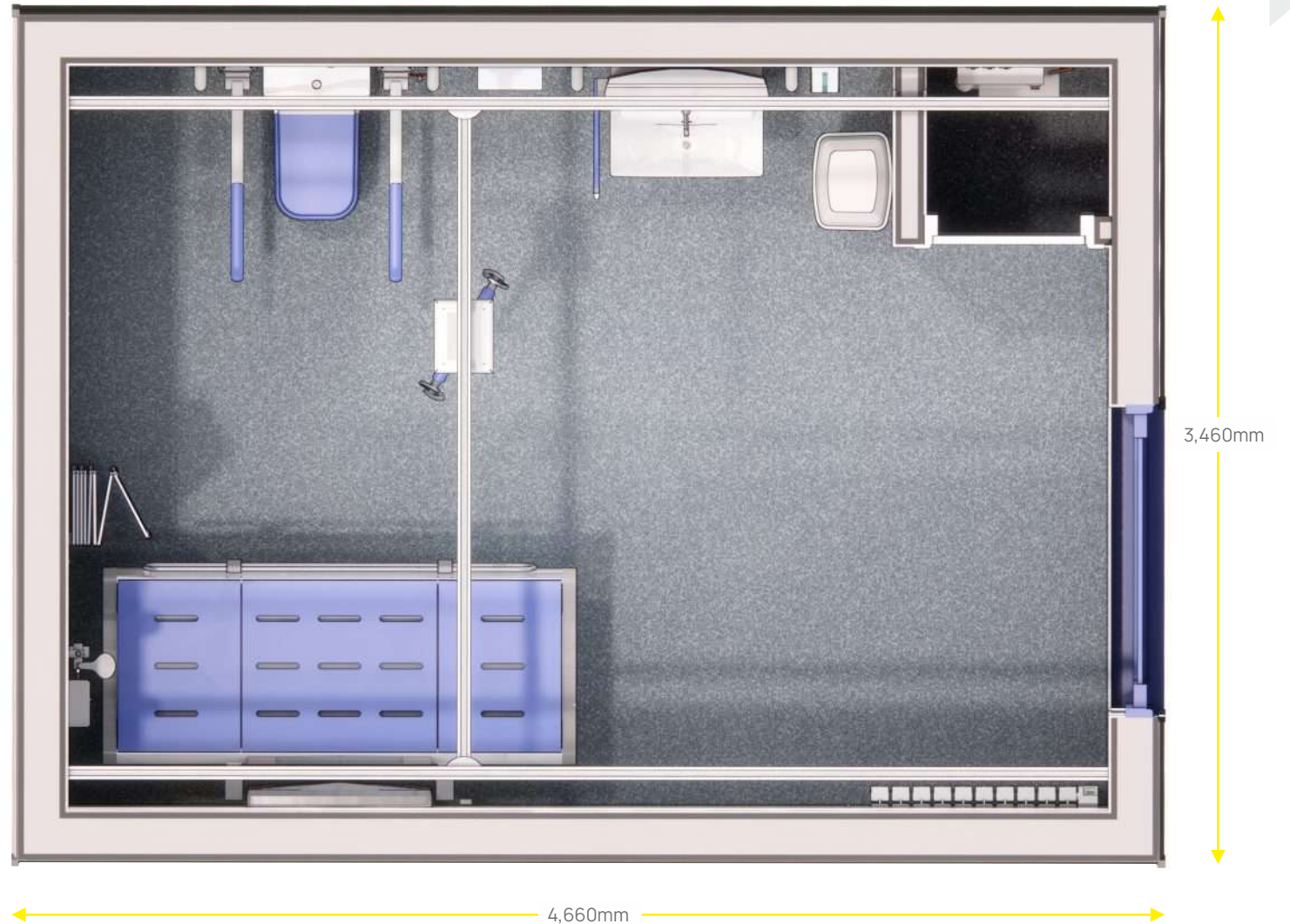
Our modular CP facilities are available in two standard footprints, with side or front entrance.

Please contact us for further information and pricing.



SPECIFICATION

- Full length mirror
- Colostomy shelf
- Vertical grab rail
- 590mm folding grab rail
- Standard height pan with flush lever
- Panic alarm cord and reset button
- Large hygiene roll
- Shower unit
- 1,900mm height adjustable bench
- Ceiling LED downlights
- Service supply (water and electric)
- External canopy
- External lighting timer
- Robe hooks
- Steel door (1,000mm clear opening)
- Internal PIR system
- Ceiling track hoist system
- PIR & high-level flashing alarm beacon
- Panel heater
- Hoist track 3-amp fused spur
- Paper towel dispenser
- Vertical grab rail
- Height adjustable basin with mixer tap
- Soap dispenser
- Waste bin
- Heavy duty safety flooring
- Multipanel wall panels
- Bespoke feature wall



1

Our modular facilities provide **the right equipment**, including a height adjustable adult-sized changing bench, ceiling track hoist system and peninsular toilet.

2

Adequate space (12sqm) for the disabled person and up to two carers, including a centrally placed toilet with transfer space either side and a screen to allow privacy.

3

A safe, clean environment, with wide tear-off paper roll to cover the bench, a large waste bin for disposable pads, and non-slip floor.



Our modular CP facilities come in range of external finishes, including: Marley Cedral Lap weatherboard, render, and brick-slip.

2,870mm



CHANGING PLACES: INTERNAL ADAPTATIONS

If you have sufficient space (12sqm), we can always adapt an existing room into a Changing Places toilet.

Whether it's an existing toilet or an old storage room, we'll take your current space, complete any required building works, and install your specialist equipment. We'll even help you register your new facility with the CP Consortium.

Pricing starts at around £15,000, but the cost of a complex project can exceed £100,000.

Of course, this is all subject to scope of required building works, which is why our free consultation service is so valuable. If you can spare 30-minutes to speak with us, we'll be able to provide you with a realistic budget and timescale for your project.

To learn more about Changing Places, or to book a free virtual or onsite consultation, get in touch.

Call Louise Ogg on **07729 224 738**
or email **louise@riseadapt.co.uk**

Notes Page

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