



Seaford Town Council

Seaford Town Council Full Council Agenda – Thursday, 29th June 2023

To the Members of the Full Council

Councillors S Adeniji, S Ali, L Boorman, C Bristow, R Buchanan, R Clay, S Dubas, F Hoareau, O Honeyman, R Honeyman, J Lord, S Markwell, O Matthews, J Meek, G Rutland, L Stirton, R Stirton, I Taylor, L Wallraven and M Wearmouth

A meeting of the **Full Council** will be held at **The Downs Leisure Centre, Studio 2, Sutton Road, Seaford, BN25 4QW** on **Thursday, 29th June 2023** at **7.00pm**, which you are summoned to attend.

Adam Chugg,

Town Clerk

22nd June 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.**
- **Ahead of the meeting, the Mayor has requested that a short reflection by a Seaford Town Councillor 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.**

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	18 th May 2023	18.05.23 Full Council AGM DRAFT Minutes
4.2	Planning & Highways	1 st June 2023	01.06.23 Planning & Highways DRAFT Minutes

5. [Civic Update Reports](#)

- a. To consider report 24/23 presenting the Mayor's update and details of engagements attended (pages 6-8)
- b. To give an opportunity for a verbal update from the Young Mayor's office.

6. Town Council Working Group Reports

A standard agenda item to accommodate reports from active Town Council Working Groups. N.B. There are no working group reports for this meeting.

7. Outside Body Representative Reports

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

8. District & County Councillor Update Report

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

9. [Town Clerk's Update Report – June 2023](#)

To consider report 25/23 updating Full Council on key Town Council work and work priorities for the Town Council (pages 9-13)

10. [Crouch Bowling Club Footpath Lights](#)

To consider report 27/23 detailing a proposal from the Crouch Bowling Club to install footpath lights for approval (pages 14 to 16).

11. [Annual Internal Audit Report Year Ended 31st March 2023](#)

To consider report 06/23 presenting the Final Internal Audit Report from Mulberry & Co Ltd for 2022 – 2023 (pages 17 to 29).

12. Annual Governance Statement 2022 – 2023

To consider report 07/23 enabling Full Council to discuss and approve the Annual Governance Statement 2022-2023 (pages 30 to 43).

13. Annual Governance and Accountability Return - Accounting Statements (Section 2) and Final Accounts 2022 – 2023

To consider report 08/23 presenting the Final Accounts and Annual Governance and Accountability Return (Section 2) for the year ended 31st March for approval and adoption. (pages 44 to 74).

14. Co-operative Bank - Change of Signatories

To consider report 14/23 and to appoint signatories to the Co-operative Bank Account for Seaford Town Council and agree the necessary resolution (pages 75 to 88).

15. Communications Update

To consider report 26/23 updating Councillors on how best internal communications are carried out and trail future developments. (pages 89 to 90).

16. Annual Policy Update 2023 - 2024

To consider report 23/23 providing Full Council with an update on the 2023 - 2024 work schedule with the Town Council's policies (pages 91 to 94).

17. Annual Review of Standing Orders

To consider report 02/23 presenting the annual review of the Town Council's Standing Orders policy document for approval and adoption (pages 95 to 125).

18. Exclusion of 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 item of business for the reasons 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.

19. Update Report for Full Council on The View Working group EXEMPT

To consider EXEMPT report 28/23 providing Full Council with a confidential and comprehensive update ahead of decisions to be taken at the July Full Council.

Reason for exemption: to consider commercially sensitive arrangements relating to the financial and business affairs of the Town Council's properties.

Explanation of Reason: under the Freedom of Information Act 2000 s43(1), disclosure of this report would likely prejudice the commercial interests or activities of any party.

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 relevant to the activities of the Town Council.
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:	24/23
Agenda Item No:	5
Committee:	Full Council
Date:	29th June 2022
Title:	Mayor's Report June 2023
By:	Gemma Saunderson-Barker, Mayor's Secretary
Purpose of Report:	To present the mayor's update report and details of engagements

Recommendations
Full Council is recommended:
1. To note the content of the report.

1. Information

- 1.1 The Mayor's update report can be found at Appendix A.
- 1.2 Details of mayoral engagements between 18th May and 29th June meeting can be found below.
- 1.3 The Mayor of Seaford has attended the following:
 - (a) Seaford Town Forum (the Annual Town Meeting)
 - (b) Homelink Annual General Meeting
 - (c) Concentus Sings in Summer Concert
 - (d) Veterans and Armed Forces Day
- 1.4 The Deputy Mayor of Seaford has attended:
 - (a) East Sussex Association of Local Councils Chairs Forum
 - (b) Lord Lieutenant's Reception
 - (c) Seaford Town Council Sussex Day event

2. Financial Appraisal

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

3. Contact Officer

3.1 The Contact Officer for this report is Gemma Saunderson-Barker, Mayor's Secretary.

Report 24/23 Appendix A

Mayor's Report to 29th June 2023 Town Council

The Mayor's charities this year will be the Mecread Youth Centre and the Youth Counselling Project. We will be meeting with both charities and will give an update in the July Full Council agenda. Plus, I will confirm the Mayor's theme for the year.

Councillor Sally Markwell, as Deputy Mayor, can wear her Deputy Mayor's chains in my presence at events.

Thank you to the Seaford Town Councillors for voting me in unanimously to be the Mayor of Seaford again.

I look forward to another year as the Mayor of Seaford.

Councillor Olivia Honeyman

Mayor of Seaford 2023 to 2024



Seaford Town Council

Report No:	25/23
Agenda Item No:	9
Committee:	Full Council
Date:	29th June 2023
Title:	Town Clerk's Update Report – June 2023
By:	Adam Chugg, Town Clerk
Purpose of Report:	To update Full Council on key Town Council work and work priorities for the Town Council.

Recommendations

Full Council is recommended:

1. To note the contents of the report.

1. Introduction

- 1.1** This is the first Town Clerk report since the elections in May. It is a good time to describe and reflect on recent changes and to set out the way ahead.
- 1.2** The Town Council has begun the process of drawing up its new strategic plan, and once this is in place, these reports will report against milestones, targets and outcomes in this plan.
- 1.3** Ahead of this, here are the main points to update members on;

2. New Councillors

- 2.1** The May election was a time of great change at the Town Council, with 12 new councillors out of the 20 elected. This shows that commitment to public service is very strong in Seaford.

- 2.2 It has been a very busy start – induction sessions and written information, enrolment paperwork, and the Annual Full Council Meeting including the election of Mayor and appointment to committees.
- 2.3 It has been very positive to see how engaged and diligent all the Town Councillors have been since the election. There has been full councillor attendance for the Annual Meeting, and both meetings of the Planning and Highways Committee so far, as well as very strong attendance for the induction sessions. I want to thank all councillors for showing such strong commitment from day one.
- 2.4 Following on from the induction programme, further training is being organised to support Councillors in their role.

3. Staffing Changes

- 3.1 It has also been a time of change in the staffing team, and we have welcomed our new Head of Assets, Projects & Services, HR & Governance Manager, and Events & Facilities Officer. In addition, two current staff have taken on new roles at the Town Council, the roles of Compliance Officer and Assets & Projects Manager. The Town Council also welcomes its new Responsible Finance Officer on 1st July.
- 3.2 It is great timing to undertake these changes at the beginning of the new Town Council term and draw on lots of new energy in both the councillors and officers as we move forward.
- 3.3 It is also important to note that these staffing changes will further strengthen the Town Council's delivery and management of services, engagement with residents and stakeholders, and processes it follow over time and thereby better deliver the Town Council's mission of 'Working Together for Seaford.'
- 3.4 So, it is an exciting time at the Town Council.

4. Forward Planning

Today's Meeting

- 4.1 Following on from the Annual Meeting in May, this is the first ordinary meeting of this civic year.
- 4.2 This evening, Full Council is covering all the standard agenda items, which include:

- Apologies
- Disclosure of Interests
- Public Participation
- Minutes of previous meetings
- Updates from the Mayor and Young Mayor
- Updates from District and County Councillors
- Updates from Outside Body Representatives (verbal updates from any outside body representatives that wish to speak about any recent meetings they attended)
- Town Clerk Report

Also, on this agenda is:

- A number of annual finance matters including internal audit report, annual governance statement and final accounts.
- A request from the Crouch Bowling Club to install footpath lights.
- A review of the Town Council's Standing Orders
- An annual update on Town Council policies – a report outlining the Seaford Town Council policies that are due for review this year.
- A communications paper – looking at how Councillors ask questions, raise concerns, and put forward ideas.
- A confidential update from The View Working Group.

July and September

4.3 In the next two Full Council meetings (July and September), officers expect to cover the following, plus some further items to be determined:

- All the standard items (above)
- CCTV - update and possible changes to the Seaford Town Council arrangements
- Any relevant matters relating to Seaford Town Football Club and the Crouch, including a petition
- Bönningstedt Gabion Wall – update and next steps
- Climate Policy – consider and agree
- Programme of annual lease and contract reviews for the year ahead
- Hurdis House update

- Community Infrastructure Levy (CIL) - consideration of priorities for CIL expenditure
- Strategic Plan - report from the Strategic Planning Day and steps to agreeing new aims and plan
- Walk the Chalk – update on the event taking place at Seaford Head in September and progress against the conditions set by the Town Council as landowner
- Parking – considering undertaking a review of parking in the town and on the seafront
- Scheme of Delegation Policy – due for review
- Other Town Council policies due for review in these meetings
- Audited accounts

Cycle of Committees and Sub Committees

- 4.4** The first meetings of Planning & Highways, Community Services and Finance & General Purposes Committee have already taken place. Those for the Personnel Committee, Golf & The View Committee and the Climate Change Sub Committee will follow soon, enabling the full cycle of meetings to be in place.

Strategic Planning

- 4.5** The Town Council was delighted with the response to its resident's survey, with nearly 600 responses on priorities for Seaford.
- 4.6** Following on from this, 15 community organisations have taken part in workshops with the Town Council to also feed in key priorities and thoughts.
- 4.7** The Councillors will be mindful of this input as they work on the new Strategic Plan for the Town Council which is aimed to be presented in September.

5. A Few Final Points

- 5.1** In the recent elections for East Sussex Parish / Town Council representatives on the South Downs National Park Board, Town Councillors chose to vote for William Meyer and Vanessa Rowlands.

5.2 Having received no objections or opposition from members, I can confirm that former town councillor J Edson has been appointed as a Seaford Town Council Outside Body Representative for Cuckmere Community Buses.

6. Financial Appraisal

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

7. Contact Officer

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



Seaford Town Council

Report No:	27/23
Agenda Item No:	10
Committee:	Full Council
Date:	29th June 2023
Title:	Crouch Bowling Club Footpath Lights
By:	Adam Chugg, Town Clerk
Purpose of Report:	To consider a proposal from the Crouch Bowling Club to install footpath lights

Recommendations

Full Council is recommended:

1. To approve the proposal from Crouch Bowling Club to pay for and install footpath lights, subject to Lewes District Council byelaw consent.

1. Information

- 1.1 The Bowls Club have occupied a site on the Crouch for a number of years and have a current lease with the Town Council.
- 1.2 More information about the club can be found at:

<https://www.seafordtowncouncil.gov.uk/crouch-bowling-club/>

2. Lights Proposal

- 2.1 The club recently approached the Council with a proposal to install footpath lights for safety reasons. Details of this request can be found at Appendix A.

3. Public Consultation

- 3.1 At this meeting, councillors need to determine if they consent to the works going ahead. Having received this proposal, the Council carried out a public

consultation about this to give residents the opportunity to make comments and raise concerns.

3.2 The results of the consultation are as follows:

- Fourteen responses were received.
- None opposed this.

3.3 Some general points were made to the Council about the Crouch that have been carefully noted. It was pointed out that the land to be used is owned by the Town Council. Hence councillors are being asked to determine this matter at the meeting.

4. Byelaw

4.1 Checks are being made with Lewes District Council to confirm that the Byelaw concerning the Crouch does not prevent these lights being installed.

4.2 This means that the decision taken at this meeting will be subject to the Byelaw determination and this is reflected in the motion above.

5. Conclusion

5.1 Given the reasons for the work, and the outcome of the public consultation, officers are content to recommend agreement to these proposals subject to any necessary byelaw consent.

6. Financial Appraisal

6.1 As Crouch Bowls Club are funding these works themselves, there are no direct financial implications as a result of this report.

7. Contact Officer

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

Crouch Bowling Club - Proposed Footpath Lighting

Background

Our Clubhouse was extended during the Winter of 2017/8, we now have all year-round activities, whereas beforehand, we were open for the summer season only. These activities are mainly summer time Outdoor Bowls and winter time Indoor Short Mat Bowls. In addition, we have regular Quiz Nights, Skittles Nights and Evening Short Mat Bowls sessions. The majority of our members are in their 70's & 80's.

The main access to the Clubhouse is on foot from either Crouch Lane or Bramber Lane and thence along the southern perimeter path, which is unlit and very dark, especially during the winter months.

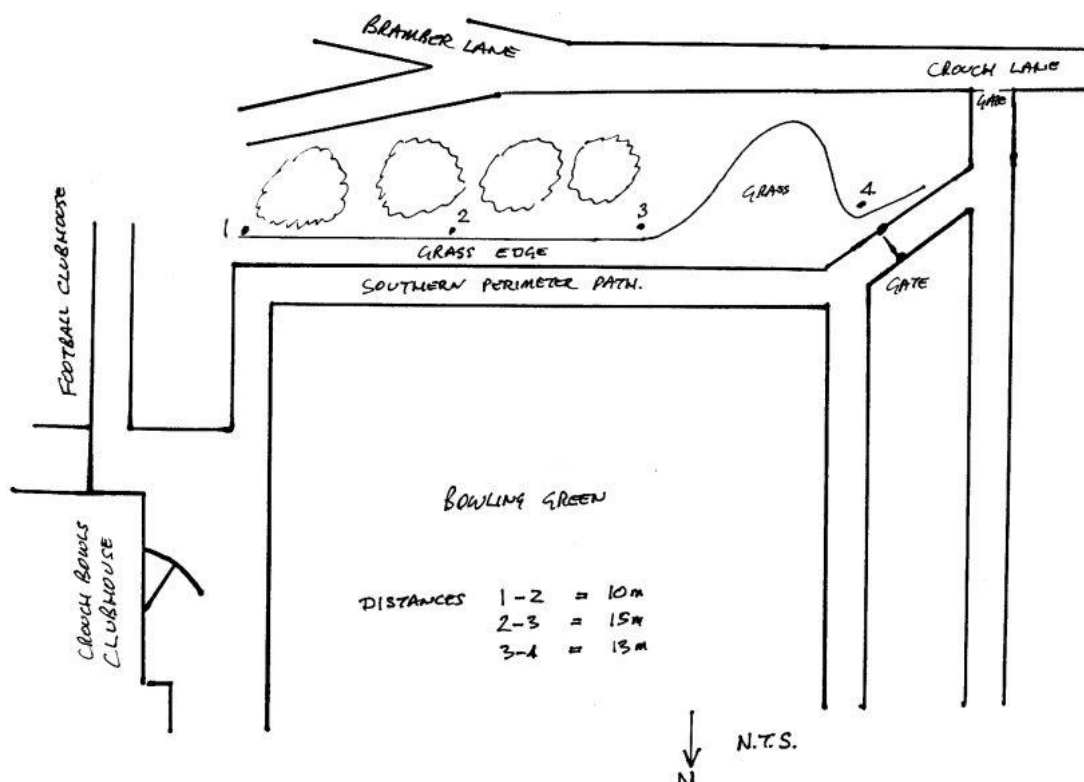
We would like to install a number of low height bollard style lights along the southern perimeter path, therefore any person using this route after dark will have the path ahead of them safely illuminated.

Proposal

We would like to install 4 low height bollard style lights, spaced out in the flower beds alongside the southern perimeter path to provide illumination to pedestrians accessing the Clubhouse. These lights would automatically operate Dusk to Dawn and be triggered by proximity sensors. After a predetermined time, the lights would turn off if no further movement is detected.

The project will be fully funded by the Crouch Bowling Club and quotations and confirmation of final technical details will be invited from 2 or more local Electrical Contractors. The power source will come from extending our exiting external lighting circuit on the outside of the Clubhouse by installing buried armoured cable to the bollard lights.

Please see the accompanying sketch showing the layout and proposed light positions, plus a picture of a typical bollard light.



Typical example of low height bollard light.



Seaford Town Council

Report No:	06-23
Agenda Item No:	11
Committee:	Full Council
Date:	29th June 2023
Title:	Annual Internal Audit Report Year Ended 31st March 2023
By:	Karen Singleton, Responsible Financial Officer (RFO); Lucy Clark, Finance Manager
Purpose of Report:	To receive the Final Internal Audit report from Mulberry & Co Ltd for 2022 - 2023

Recommendations
Full Council is recommended:
<ol style="list-style-type: none">1. To receive and note the Annual Internal Auditor report, Appendix 1.2. To note the Final Report of the Internal Auditor, Appendix 2.3. To approve the appointment of Mulberry & Co Ltd as the Internal Auditor for 2023 - 2024.

1. Information

- 1.1** Mulberry & Co Ltd were the appointed Internal Auditor for 2022 - 2023.
The Final Audit for the year was carried out at the Town Council Offices on 30th May 2023.
- 1.2** The Internal Auditor is required to complete the Annual Internal Audit report section of the Annual Governance & Accountability Return (AGAR). This is attached as Appendix 1.
- 1.3** Mulberry & Co's Final Audit report is attached in Appendix 2 (please note that this report also makes reference to the interim audit).

- 1.4 Item J - Year End Accounts (Final Audit) on page 7 of Appendix 2 provides a table as per Section 1 of the AGAR and which is recommended to be used as the basis for discussion during item 12 of this agenda.
- 1.5 In summary, the report stated that the internal systems and procedures at Seaford Town Council are well established and followed and that the year-end accounts have been correctly prepared on the income and expenditure basis. There are no recommendations for any changes and it is in the Internal Auditor's opinion that the AGAR is ready to be signed off by Full Council and the External Auditor.
- 1.6 It is recommended that Mulberry & Co Ltd should continue to be the appointed Internal Auditor for 2023 – 2024.

2. Financial Appraisal

2.1 Specific costs for the Internal Audit are calculated on an hourly rate. The expected costs for 2022 - 2023 are £176.70 (interim audit) and an estimated cost of £117 (final audit), totalling £267. The budget for 2022 - 2023 was £600.

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

3. Contact Officer

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

Annual Internal Audit Report 2022/23

SEAFORD TOWN COUNCIL

www.seafordtowncouncil.gov.uk

PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2023, 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 2022/23 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 2021/22, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2021/22 AGAR tick "not covered")</i>			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(during the 2022-23 AGAR period, were public rights in relation to the 2021-22 AGAR evidenced by a notice 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 <i>(see AGAR Page 1 Guidance Notes)</i> .	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

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

Date(s) internal audit undertaken

25/10/2022

30/05/2023

DD/MM/YYYY

Name of person who carried out the internal audit

Andy Beams of Mulberry & Co AUDITOR

Signature of person who carried out the internal audit

SIGNATURE

Date

30/05/2023

*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).


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Our Ref: MARK/SEA001

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

30 May 2023

Dear Lucy

Re: Seaford Town Council
Internal Audit Year Ended 31 March 2023 – Year-End Audit report

Executive summary

Following completion of our year-end internal audit on 30 May 2023 we enclose our report for your kind attention and presentation to the council. This report should be considered alongside the interim audit report issued following our interim audit on 25 October 2022. The audits were 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. 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, who has over 30 years' experience in the financial sector with the last 13 years specialising in local government.

Your auditor is independent from the management of the financial controls and procedures of the council and has no conflicts of interest with the audit client, nor do they provide any management or financial assistance to the client.

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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C	RISK MANAGEMENT AND INSURANCE	✓	✓	5
D	BUDGET, PRECEPT AND RESERVES	✓	✓	5
G	PAYROLL	✓	✓	5
H	ASSETS AND INVESTMENTS	✓	✓	6
I	BANK AND CASH	✓	✓	6
J	YEAR END ACCOUNTS		✓	6
K	LIMITED ASSURANCE REVIEW		✓	8
L	PUBLICATION OF INFORMATION		✓	9
M	EXERCISE OF PUBLIC RIGHTS – INSPECTION OF ACCOUNTS	✓	✓	9
	ACHIEVEMENT OF CONTROL ASSERTIONS AT FINAL AUDIT DATE		✓	10
	AUDIT POINTS CARRIED FORWARD			10

Interim Audit - Points Carried Forward

Audit Point	Audit Findings	Council comments on actions taken since interim visit
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.	The year-end balance remains higher than the Fidelity Guarantee limit. I note the council considered the recommendation (minute ref C99/01/22) and decided no action was required due to the cyber security measures in place.

B. FINANCE REGULATIONS, GOVERNANCE AND PAYMENTS

Internal audit requirement

This authority complied with its Finance 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.

At the time of the interim audit, the External Auditor's Report for 2021/22 had not yet been finalised, although the interim certificate had been issued to the council and published on the council website.

The External Audit was subsequently concluded in January 2023, and was unqualified. The final letter and Notice of Conclusion are published on the council website.

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 Joint Panel on Accountability and Governance (JPAG) Practitioner's Guide (March 2023) contains updated guidance on the matter as below:

The importance of secure email systems and GOV.UK

5.205. All authorities except parish meetings must now have an official website. To comply with GDPR, councils should provide official email accounts for their councillors as well as for their clerk and other officers.

5.206. When choosing a domain name for the council's website and emails, many local council websites are appropriately making use of the official GOV.UK domain (for example, ourparishcouncil.gov.uk), with email addresses being linked to that domain.

5.207. Using a GOV.UK domain for your council website and email accounts demonstrates the council's official local government status. Members of the public are increasingly cyber security awareness, so a GOV.UK domain can also help to build trust, and credibility and visibly demonstrates authenticity. Many people will now reasonably expect a local council to have a GOV.UK domain name.

5.208. For the purposes of user management, councils should ensure that the proper officer can add and remove member and staff email accounts. Commercial 'dashboard' email and web systems offer centralised searching of all data contained within the system for effective compliance with GDPR Subject Access Requests and Freedom of Information Requests.

I recommend the council follows the JPAG guidance on emails for councillors and that all councillors continue to use their official email accounts for all council business.

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

Sample testing of invoices and payments was completed at the interim audit, and I am satisfied that the council continues to follow its adopted Financial Regulations.

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 section 137 thresholds do not apply.

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

The system noted above, and the detailed checks completed at the interim visit, confirms that 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

We discussed assertion 8 on the Annual Governance Statement and whether this had any impact on the council.

“We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.”

The Clerk confirmed that they were not aware of any event having a financial impact that was not included in the accounting statements.

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 accounting records show that the council ended the year with income reported as 113.1% of budget and expenditure reported as 87.6% of budget. There is evidence within minutes of both council and committee meetings of regular reviews of budget performance taking place throughout the year.

At the end of the financial year, the council held £954,769 in earmarked reserves (EMR), spread across a range of projects. These included ring-fenced amounts for Community Infrastructure Levy (CIL) of £459,487 and Capital receipts of £133,706 which are clearly allocated. I checked the purpose of the other EMRSs and am satisfied they are all for legitimate future planned projects of the council.

The council also held £788,017 in the general reserve at the end 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 general reserve balance is within the recommended range.

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

I reviewed the total figure being included within box 4 (staff costs) on the Annual Governance and Accountability Return (AGAR) and confirmed that this includes only salary payments, HMRC payments and pension contributions.

H. ASSETS AND INVESTMENTS

Internal audit requirement

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

Audit findings

I confirmed the asset register total matches that included in box 9 (total fixed assets plus long term investments and assets) on the AGAR and was able to trace the changes to the previous year's total against the asset register.

The council has PWLB loans which were taken out for the golf course development and for Hurdis House. I was able to confirm the year-end loan balance and in year capital and interest repayments against the PWLB year-end statement. The council also has a loan from the Lawn Tennis Association (LTA) and I was able to confirm the year-end balance, which added to the PWLB balances equals the total entered into box 10 on the AGAR.

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

I reviewed the March 2023 bank reconciliation and was able to confirm the balances to the bank statements and found no errors.

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

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

The council, at its meeting to sign off the year-end accounts, must discuss Section 1 of the AGAR (Annual Governance Statement) and record this activity in the minutes of the meeting. **COUNCIL IS REMINDED THAT THIS MUST BE A SEPARATE AGENDA ITEM PRIOR TO THE SIGNING OF SECTION 2 OF THE AGAR (ANNUAL ACCOUNTS).**

Section 1 – Annual Governance Statement

Based on the internal audit finding I recommend using the table below as the basis for that discussion.

	Annual Governance Statement	<i>'Yes', means that this authority</i>	Suggested response based on evidence
1	We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>	YES – accounts follow latest Accounts and Audit Regulations and practitioners guide recommendations.
2	We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>	YES – there is regular reporting of financial transactions and accounting summaries, offering the opportunity for scrutiny.
3	We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>	YES – the Clerk advises the council in respect of its legal powers.
4	We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>	YES – the requirements and timescales for 2021/22 year-end were followed.
5	We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>	YES – the council has a risk management scheme and appropriate external insurance.
6	We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>	YES – the council has appointed an independent and competent internal auditor.
7	We took appropriate action on all matters raised in reports from internal and external audit.	<i>responded to matters brought to its attention by internal and external audit.</i>	YES – matters raised in internal and external audit reports have been addressed.
8	We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and. Where appropriate, have included them in the accounting statements.	<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>	YES – no matters were raised during the internal audit visits.
9	Trust funds including charitable – In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/asset(s), including financial reporting and, if required, independent examination or audit.	<i>has met all its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>	N/A – the council has no trusts

Section 2 – Accounting Statements

AGAR box number		2021/22	2022/23	Internal Auditor notes
1	Balances brought forward	624,842	1,150,339	Agrees to 2021/22 carry forward (box 7)
2	Precept or rates and levies	984,150	1,044,965	Figure confirmed to central records
3	Total other receipts	1,687,487	1,858,980	Agrees to underlying records
4	Staff costs	783,486	905,279	Agrees to underlying records
5	Loan interest/capital repayments	119,979	121,854	Verified against PWLB records
6	All other payments	1,242,675	1,284,365	Agrees to underlying records
7	Balances carried forward	1,150,339	1,742,786	Casts correctly and agrees to balance sheet
8	Total value of cash and short-term investments	1,232,941	1,887,534	Agrees to bank reconciliation
9	Total fixed assets plus long-term investments and assets	10,944,717	10,923,539	Matches asset register
10	Total borrowings	RESTATED 1,468,075	1,397,286	Verified against PWLB records – the 2021/22 figure has been restated to include the additional LTA loan taken Mar 22.
11a	Disclosure note re Trust Funds (including charitable)	N/A	NO	No – the council is not a sole trustee
11b	Disclosure note re Trust Funds (including charitable)		N/A	N/A – the council is not a sole trustee

Audit findings

The year-end accounts have been correctly prepared on an income and expenditure basis with the box 7 and 8 reconciliation explained using the accounting records. I tested the debtors, creditors and other adjustments and am satisfied that these are all legitimately posted to the accounts.

The AGAR correctly casts and cross casts and last year's comparatives match the figures submitted for 2021/22.

The variance analysis has been completed to explain the variances exceeding 15% where required, and in my opinion, contains sufficient narrative and quantitative information for the External Auditor.

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

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. (If the authority had a limited assurance review of its 2021/22 AGAR tick "not covered")

Audit findings

The council did not certify itself exempt in 2021/22 due to exceeding the income and expenditure limits and this test does not apply.

L: PUBLICATION OF INFORMATION**Internal audit requirement**

The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation

Audit findings

This internal control objective has changed since last year. Where previously it related to the relevant Transparency Codes, a council with annual turnover exceeding £25,000 was recommended to follow the Local Government Transparency Code 2015, but it was not a statutory requirement.

All councils are required to follow The Accounts and Audit Regulations which include the following requirements:

13(1) An authority must publish (which must include publication on that authority's website)

- (a) the Statement of Accounts together with any certificate or opinion entered by the local auditor in accordance with section 20(2) of the Act; and
- (b) the Annual Governance Statement approved in accordance with regulation 6(3)

13(2) Where documents are published under paragraph (1), the authority must

- (a) keep copies of those documents for purchase by any person on payment of a reasonable sum; and
- (b) ensure that those documents remain available for public access for a period of not less than five years beginning with the date on which those documents were first published in accordance with that paragraph.

I was able to confirm that pages 4 (Annual Governance Statement), 5 (Accounting Statements) and 6 (External Auditor's Report and Certificate) of the AGAR are available for review on the council website for the last five years.

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	2022/23 Proposed
Date AGAR signed by council	16 June 2022	29 June 2023
Date inspection notice issued	30 June 2022	30 June 2023
Inspection period begins	1 July 2022	3 July 2023
Inspection period ends	11 August 2022	11 August 2023
Correct length (30 working days)	Yes	Yes
Common period included (first 10 working days of July)	Yes	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.

I was able to confirm that the proposed dates for 2022/23 meet the statutory requirements.

Achievement of control assertions at year-end audit date

Based on the tests conducted during the year-end audit, our conclusions on the achievement of the internal control objectives are summarised in the table below and are reflected in the completion of the Annual Internal Audit Report within the AGAR.

	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 Finance 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 published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation	✓		
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

Year-End Audit - Points Carried Forward

Audit Point	Audit Findings	Council comments
None		



Seaford Town Council

Report No:	07/23
Agenda Item No:	12
Committee:	Full Council
Date:	29th June 2023
Title:	Annual Governance Statement 2022 - 2023
By:	Karen Singleton, Responsible Financial Officer (RFO); Lucy Clark, Finance Manager
Purpose of Report:	To enable Full Council to discuss and approve the Annual Governance Statement 2022 - 2023

Recommendations
Full Council is recommended:
<ol style="list-style-type: none">1. To agree that to the best of its knowledge and belief, it has complied with all assertions in the Annual Governance Statement for the year ended 31st March 2023.2. To approve the Annual Governance Statement for the Year Ended 31st March 2023 (Appendix 1) and authorise the Chair and Town Clerk to sign Section 1 of the Annual Governance and Accountability Return (AGAR) on behalf of the Town Council.

1. Information

- 1.1 The full AGAR should be viewed as a whole document and is therefore attached as Appendix 1. Reports 06-23 and 08-23 on this agenda also refer to sections of the AGAR. This report relates to the Annual Governance Statement, Section 1 on page 4.
- 1.2 The Town Council is required, by 30th June each year, to complete and approve the Annual Governance and Accountability Return (AGAR), which is the Statutory Accounts of the Town Council as at 31st March 2023. In doing this the Accounts and Audit Regulations require the Town Council to

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

- 1.3** Section 1, the AGS, must be approved before approving Section 2 (Accounting Statements) by approving them as separate items on an agenda.
- 1.4** The purpose of the AGS is to enable the Town Council to report publicly on its arrangements for ensuring that its business is conducted in accordance with the law, regulations and proper practices. Ensuring that public money is safeguarded and properly accounted for.
- 1.5** This assurance is in the form of a number of statements known as assertions, to which the Town Council needs to answer 'yes' or 'no'. The Town Council needs to have evidence to support a 'yes' answer to an assertion AGS.
- 1.6** The Town Council conducted an annual review of its Internal Controls and Risk Registers at its meeting on 23rd March 2023.
- 1.7** The statements in the AGS are explained in Appendix 2 and should be read in conjunction with report 06-23 - Appendix 2, the Internal Auditor's report section J, agenda item 11.
- 1.8** The AGS is signed by the Mayor and Town Clerk on behalf of the Town Council.

2. Publication Requirements

- 2.1** Under the Accounts and Audit Regulations 2015, the Town Council must publish the following on its website by 1st July each year:
 - (a)** The 'Notice of Period for the Exercise of Public Rights' and declaration that the accounting statements are not yet audited.
 - (b)** Section 1 – Annual Governance Statement approved and signed (page 4 of the AGAR).
 - (c)** Section 2 – Accounting Statements approved and signed (page 5 of the AGAR).
 - (d)** It is also recommended as good practice to publish the Annual Internal Audit report.
- 2.2** The RFO, on behalf of the Town Council, must set the period of exercise of public rights. This period must be set for 30 consecutive working days where the approved accounts and accounting records can be inspected by

members of the public during set times of the day. These dates have been set as 3rd July 2023 to 11th August 2023.

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

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

3. Financial Appraisal

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

4. Contact Officer

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

Annual Governance and Accountability Return 2022/23 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 2022/23

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 2023**.
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 2023**. 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 2023
 - 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 2022/23

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 2023 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 2022/23**, approved and signed, page 4
- **Section 2 - Accounting Statements 2022/23**, approved and signed, page 5

Not later than 30 September 2023 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) 2022/23

- 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. Any amendments must be approved by the authority and properly initialled.
- 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 2023.
- 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.
- **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 bank reconciliation is incomplete or variances not **fully** explained then 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 2022) equals the balance brought forward in the current year (Box 1 of 2023).
- 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 2023**.

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 Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	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 2023 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 2022/23

SEAFORD TOWN COUNCIL

www.seafordtowncouncil.gov.uk ONLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2023, 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 2022/23 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 2021/22, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2021/22 AGAR tick "not covered")</i>			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(during the 2022-23 AGAR period, were public rights in relation to the 2021-22 AGAR evidenced by a notice 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 <i>(see AGAR Page 1 Guidance Notes)</i> .	✓		

O. (For local councils only)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

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

Date(s) internal audit undertaken
 25/10/2022 30/05/2023 DD/MM/YYYY

Name of person who carried out the internal audit
 Andy Beams of Mulberry & Co AUDITOR

Signature of person who carried out the internal audit


Date 30/05/2023

*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 2022/23

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 2023, that:

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

***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:

29/06/2023

and recorded as minute reference:

MINUTE REFERENCE

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

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

www.seafordtowncouncil.gov.uk

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Section 2 – Accounting Statements 2022/23 for

SEAFORD TOWN COUNCIL

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	624,842	1,150,339	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	984,150	1,044,965	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	1,687,487	1,858,980	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	783,486	905,279	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	121,854	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	1,242,675	1,284,365	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	1,150,339	1,742,786	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	1,232,941	1,887,534	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	10,944,717	10,923,539	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	RESTATED 1,468,075	1,397,286	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)		✓		The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)			✓	The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2023 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 25/05/2023

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

29/06/2023

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

Section 3 – External Auditor’s Report and Certificate 2022/23

In respect of **SEAFORD TOWN COUNCIL**

1 Respective responsibilities of the auditor and the authority

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

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

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

- summarises the accounting records for the year ended 31 March 2023; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor’s limited assurance opinion 2022/23

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

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

3 External auditor certificate 2022/23

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2023.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature SIGNATURE REQUIRED Date DD/MM/YYYY

Review of Effectiveness of the System of Internal Controls			
	Statement	Explanatory Note	Evidence
1.	Seaford Town Council has put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	Through the act of formally approving the accounts, the Council asserts that it has prepared those accounts in the way prescribed by law and in accordance with the Accounts and Audit Regulations.	<p>The accounting statements have been prepared in the way prescribed by law and best practice as contained in the Governance and Accountability for Local Councils a Practitioner’s Guide and in accordance with the Accounts and Audit Regulations.</p> <p>There are accounting systems in place, which are used to prepare the accounting statements and accurately and promptly record all financial transactions.</p> <p>The Council employs a fully qualified accountant as RFO who has determined a system of financial controls</p> <p>The Council has prepared and approved a budget in a timely manner before setting a precept prior to the commencement of the financial year.</p> <p>It has monitored actual performance against its budget during the year, taking corrective action where necessary.</p> <p>Financial appraisals have been undertaken before the authority commences any significant project or enters into any long-term commitments.</p>

Review of Effectiveness of the System of Internal Controls			
	Statement	Explanatory Note	Evidence
2.	Seaford Town Council has maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	This statement covers the Council's responsibility to ensure that its affairs are managed in accordance with proper standards of financial conduct and arrangements exist to prevent the detection of fraud and corruption. The Council also asserts that it has tested those arrangements at least once in the year to make sure that they are working in an adequate and effective way.	<p>The Internal Auditor has checked the Council's internal control systems including Financial Regulations and Standing Orders and confirmed that these were entirely fit for purpose.</p> <p>Internal Controls and risks registers are reviewed annually.</p> <p>Monthly bank reconciliations are signed and checked by the chair of F&GP.</p> <p>All spending Committees receive reports on Income and Expenditure as they relate to their budgets and significant variances are highlighted.</p>
3.	Seaford Town Council took all reasonable steps to ensure that there are no matters of actual or potential non-compliance with laws, regulations and proper practices that could have significant financial effect on the ability of this authority to conduct its business or manage its finances.	<p>Confirms that the Council has done only what it has the legal power to do.</p> <p>The statement covers the Council's responsibility to act within the law and put in place proper arrangements to ensure that its financial affairs are conducted in accordance with the law and other relevant regulations including providing the public with the</p>	<p>The Council's Standing Orders, Finance Regulations and Scheme of Delegation are reviewed annually.</p> <p>Information to comply with the transparency code (e.g. expenditure over £500) is available on the Council's website together with Annual Internal Audit Report and External Audit Reports, the Council's budget book, the Annual Investments Strategy and the Annual Return.</p> <p>The Internal Auditor has reviewed the financial transactions. There were no matters of actual or</p>

Review of Effectiveness of the System of Internal Controls			
	Statement	Explanatory Note	Evidence
		opportunity for electors to exercise their rights to inspect the financial records and ask the auditor questions.	potential non-compliance with laws, regulations or proper practices that could have had a significant financial effect on the running of the Council.
4.	Seaford Town Council provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	Confirms that during the year the Council has allowed persons who are interested to the opportunity to exercise their rights to inspect the financial records and ask the auditor questions.	The notice of electors' rights is placed on the Councils website in accordance with the regulations and the accounts can be inspected on prior arrangement with the RFO. The Council gave all persons interested opportunity to inspect and ask questions about its accounts.
5.	Seaford Town Council carried out an assessment of the risks facing us and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	<p>This Statement Covers the council's responsibility to develop, implement and regularly monitor the effectiveness of the systems of internal control covering:</p> <ul style="list-style-type: none"> • The overall control environment • The identification, documentation, evaluation and management of operational and financial risks 	<p>Risk Management and Insurance was reviewed by the Internal Auditor who was satisfied that the Council reviews its risk arrangements and documents in a clear and logical manner that allows for mitigation in terms of insurance or action, and that the Council considers the risks the Council faces in terms of achieving its objectives.</p> <p>Council reviewed the Internal Controls and risk registers at its meeting on 23rd March 2023.</p>

Review of Effectiveness of the System of Internal Controls			
	Statement	Explanatory Note	Evidence
		<ul style="list-style-type: none"> • Budgetary control and monitoring • The documentation and application of control procedures 	
6.	Seaford Town Council maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	This statement covers the Council's responsibility to appoint an internal auditor, who is a competent person, independent of the financial controls and procedures, to audit the accounts and systems and give an objective view on whether the internal controls meet the needs of the Council. Reporting back to the Council on any need for improvement.	Mulberry & Co. are the Council's appointed Internal Auditor. Their bi-annual reports are reviewed by the Finance and General Purposes Committee throughout the year and an Action Plan agreed in response to any findings within the report. The Internal Auditor is reappointed and an Audit plan agreed annually.
7.	Seaford Town Council took appropriate action on all matters raised in reports from internal and external audit.	This statement covers the Council's responsibility to act on any matters arising from the Internal Auditors Audit.	All Internal Audit reports go to the Finance and General Purposes Committee who respond to comments and suggestions made by Auditors throughout the year by formulating Action Plans if necessary.

Review of Effectiveness of the System of Internal Controls			
	Statement	Explanatory Note	Evidence
8.	Seaford Town Council considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact and where appropriate have included them in the accounting statements.	This statement covers the Council's responsibility to conduct its financial affairs and to put in place proper arrangements to ensure that its financial standing is soundly based. This statement provides assurance that the Council has considered and disclosed in the Annual Return all matters relevant to its business including any matters that have arisen between the year end and the date of the Annual Return.	The Annual Return is presented to Council and contains all relevant transactions in the year. Officers are not aware of any transactions that have occurred after the year end that would affect these accounts. No matters were raised during the internal audit.
9.	Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit	This is not applicable as Seaford Town Council is not a sole managing trustee of a local trust or trusts.	



Seaford Town Council

Report No:	08/23
Agenda Item No:	13
Committee:	Full Council
Date:	29th June 2023
Title:	Annual Governance and Accountability Return - Accounting Statements (Section 2) and Final Accounts 2022 - 2023
By:	Karen Singleton, Responsible Financial Officer (RFO)
Purpose of Report:	To present the Final Accounts and Annual Governance and Accountability Return (Section 2) for the year ended 31st March 2023 for approval and adoption

Recommendations
Full Council is recommended:
<ol style="list-style-type: none">1. To consider and approve Section 2 of the Annual Governance and Accountability return - Accounting Statements 2022 – 2023, by resolution.2. To authorise the Mayor, as Chair of the Town Council, to sign Section 2 of the Annual Governance and Accountability Return 2022 – 2023, on behalf of the Town Council.3. To note Earmarked Reserve movements and Capital Receipts and Expenditure in the year.

1. Information

- 1.1 The Town Council is required to produce a Statement of Accounts and have it approved by the Town Council by 30th June each year. As previously reported, Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR) must be approved by resolution in the correct order and separately on the agenda.

- 1.2** Following Section 1 of the AGAR having been reported on in item 12 of this agenda, attached as Appendix 1 is a copy of Section 2 of the AGAR which has been signed by the RFO. The regulations state it is a requirement that the RFO must sign and date this section prior to it being presented to Full Council.
- 1.3** Section 2 – Accounting Statements summarises the Town Council’s transactions for the 2022 – 2023 financial year and its position at the yearend of 31st March 2023.
- 1.4** The accounts have been prepared in accordance with The Practitioners’ Guide (England) 2022, issued by the Joint Panel on Accountability and Governance (JPAG) to support the preparation, by smaller authorities in England, of statutory annual accounting and governance statements as found in the Annual Governance and Accountability Return.
- 1.5** These accounts present a true and fair view of the financial position of the Town Council as at 31st March 2023 and its income and expenditure for the year.
- 1.6** The AGAR is “subject to audit.” It has not yet been audited by PKF Littlejohn LLP, who are the Town Council’s appointed external auditors. The auditor’s role is to review the AGAR and supporting documentation and report whether any matters have come to their attention that give cause for concern or that the relevant legislation and regulatory requirements have not been met. This is a negative assurance audit. The Audit should be complete by 30th September 2023.
- 1.7** Section 2 - Accounting Statements of the AGAR comprises of four linked sections, which should be read as a whole (see Appendix 1 of report 07-23 agenda item 12). The parts are:
- The Annual Internal Audit Report (see report 06-23 plus appendices).
 - Section 1-The Annual Governance Statement (see report 07-23 plus appendices).
 - Section 2-The Accounting Statements (Attached as Appendix1)
 - Section 3-The External Auditors certificate and opinion (to be completed after the audit)

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

- Explanations of the reasons for any 'No' responses on Section 1. (there are none to report)
- Completed confirmation of dates of period for the provision of public rights form.
- A bank reconciliation. The document is attached as Appendix 2.
- An explanation of any variances of 15% / £100,000 or more from last year's figures. The document is attached as Appendix 3.
- A reconciliation between boxes 7 and 8 on the accounting statement. The document is attached as Appendix 4.
- Copies of year end bank statements to support the bank reconciliation.
- If the 2021/22 external auditor report included any 'except for' matters, copies of minutes and any agreed plan showing the corrective action taken to address these matters. (None to report)
- If the authority has income or expenditure of more than £2,000,000:
 - a. the detailed internal audit report,
 - b. evidence that the authority has considered the independence of the internal auditor,
 - c. evidence of engagement of the internal auditor and scope of the internal audit.

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

- Box 1- Balances brought forward: This figure is the value of total reserves (General Reserve + Earmarked Reserves). The figure of £1,150,339 at 1st April 2022 must be equal to the value of Box 7 from the previous year which shows the balance to carry forward.
- Box 2- Annual Precept: The total figure received from Lewes District Council for 2022 - 2023 was £1,044,965. The annual return requires this figure to be shown separately from other income.
- Box 3- Total Other Receipts: The amount of £1,858,980 relates to all income or receipts as recorded in the cashbook with the exception of the Precept which is included within box 2.
- Box 4- Staff Costs: This box includes salaries and wages, PAYE, NICs, pension contributions and severance payments. It does not

include payments to other consultants, expenses or payroll costs, which are included in box 6.

- Box 5- Loan interest/capital repayments: These costs relate to the repayment plans to the Public Works Loan Board (PWLB) for both The View and Hurdis House. There will be no change to this annual figure until the Hurdis House loan ends in 2025 or if the Town Council takes on a new loan.
- Box 6- Total Other Payments: The amount of £1,284,365 relates to all expenditure or payments as recorded in the cashbook excluding staff costs and loan repayments which are shown in boxes 4 and 5 as above.
- Box 7- Balances Carried Forward: This is the total balance of reserves (General and Earmarked) at the end of the year taking into account all creditors being paid and all debtors received.
- Box 8- Total cash and short-term investments: This is the sum of the Co-operative Current Account, the CCLA Investment Account and cash holdings. This amount does not take into account any debtors that are still owed or creditors that are due to be paid.
- Box 9- Total fixed assets plus other long-term investments as assets: This figure is obtained from the Asset Register and is based on the original purchase cost or a proxy cost if this is not known. The assets are not to be revalued (other than for insurance purposes) or depreciated during the year. The change in this figure is due to additions or disposals of assets which can be identified within the cashbook during the year.
- Box 10- Total borrowings: This figure is the outstanding capital balance as at 31st March 2023 and relates to all loans. This figure has been restated for last year (2021-2022) as the loan for the Salts Tennis Court refurbishment was omitted. This had been received in March 2022 before year end but not spent until the following year.

1.10 The Annual Internal Audit Report (part of the AGAR) has been completed by the Internal Auditor and is attached as Appendix 1 of report 06-23, previously reported in item 11 of this agenda. This along with the final

internal audit report written by the Internal Auditor for 2022 - 2023

(Appendix 2 of report 06-23) confirms that:

the year-end accounts have been correctly prepared on an income and expenditure basis with the box 7 and 8 reconciliation explained using the accounting records.

The AGAR correctly casts and cross casts and last year's comparatives match the figures submitted for 2021/22. The variance analysis has been completed to explain the variances exceeding 15% where required, and in my opinion, contains sufficient narrative and quantitative information for the External Auditor.

- 1.11** The notice of appointment of date for the exercise of elector's rights will be published by 30th June 2023. Reporting that the AGAR and supporting documentation will be available for public inspection between 3rd July and 11th August 2023.

2. Financial Appraisal

- 2.1** Attached in Appendix 5 is the Detailed Income & Expenditure report for the year 2022 - 2023 showing actual spends against the original budget set by the Town Council in January 2022. Each spending committee will receive a more detailed report of the year end relating to that committee.
- 2.2** As shown in the grand totals on the final page of Appendix 5, the Net Income over Expenditure against budget figure shows a surplus in income of £592,447 (£525,497, 2021-22). £69,824 has been spent from Earmarked Reserves (EMR) and £441,090 has been received and transferred into EMR (CIL & Capital Receipts). Other EMR transfers that do not involve an income or expenditure are not shown in Appendix 5 but are reported on in section 3 of this report. Also see Appendix 7 - Earmarked Reserves.
- 2.3** The Total of all Income in the year (including Precept) was £2,903,945 (£2,671,637 2021-2022).
- 2.4** Total Expenditure in the year was £2,311,498 (£2,146,140, 2021-2022).
- 2.5** Taking into account the net Income over Expenditure and Earmarked Reserve transfers, the General Reserve increased by £155,255 from £632,762 to £788,017, see Balance Sheet attached as Appendix 6. £100,000 of this was budgeted for prior to the opening balances for the year being known.
- 2.6** This a great achievement and it is very pleasing to say that this is now sufficient to meet the Town Council's objectives.

- 2.7 Income (excluding the Precept) (Box 3) is up by 10.16% on the previous year. (See Appendix 3 for explanation of significant variances).
- 2.8 Expenditure excluding loans and staff costs is up by 3.35% (Box 6).
- 2.9 Staff Costs (Box 4) are up by 15.55% (see Appendix 3 for explanation of significant variances).

3. Earmarked Reserves (EMR)

- 3.1 The opening balance of the Town Council's EMR was £517,576.52 after transfers in and out, the closing balance was £954,768.92. Of this the EMRs for Tree Planting, CIL Receipts and Capital Receipts have commitments or can only be used for certain things. The full list of EMRs and their movements and explanations can be found in Appendix 7.
- 3.2 At the year end, where they would be useful to use against known and unknown liabilities, some unspent balances were transferred to EMR. It is anticipated that these EMRs will be built up year on year from current year underspends. If contingency sums are available in EMRs to meet potential liabilities, then the Town Council can reduce budgets accordingly and keep increases in future Precepts to a minimum.
- 3.3 As the level of funds in the General Reserve are now robust and have met the Councils objectives, sums on unspent budgets have been added to EMRs to meet future liabilities that are sometimes planned but often unknown. See Appendix 8 for all year end transfers to EMR with explanations.

4. Capital Receipts and Expenditure

- 4.1 The Capital Receipts Reserve (EMR 363) had an opening balance of £152,683.23 and a closing balance of £133,705.50 as of 31st March 2023. This closing balance is all committed towards the cost of replacing Martello Toilets. See table below for movements:

Description	Financial Amount
Balance from 1st April 2022	£152,683.23
Total Capital Receipts – Beach Hut Sales (1)	+ £50,571.50
Beach Hut Capital Expenditure	-£636.00
Loan capital	-68,913.23
Closing Balance 31st March 2023	£133,705.50

5. Conclusion

- 5.1** Total Income received including Precept was 113.1% of budget, total expenditure was 100.2% of budget. This resulted in a closing General Reserve of £788,017 and Earmarked Reserves of £954,679. Total Reserves £1,742,786. The Council now have robust reserves to secure its financial future without the need to add more to the Council tax burden in the coming few years.
- 5.2** All committees did better than budgeted i.e. lower net expenditure, excluding the precept and each will receive a detailed report on their income and expenditure.
- 5.3** It is difficult to compare the bottom lines directly against budget as expenditure to and from EMR needs to be considered along with projects budgeted that didn't happen e.g. Martello toilets and significant CIL income received that was not budgeted (£378,976).
- 5.4** It should also be noted that the budget was set to transfer £100,000 to the General Reserve as at the time of budgeting (January 2022) the General Reserve was still lower than the Council required.

6. Contact Officer

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

Section 2 – Accounting Statements 2022/23 for

SEAFORD TOWN COUNCIL

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	624,842	1,150,339	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	984,150	1,044,965	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	1,687,487	1,858,980	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	783,486	905,279	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	121,854	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	1,242,675	1,284,365	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	1,150,339	1,742,786	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	1,232,941	1,887,534	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	10,944,717	10,923,539	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	RESTATED 1,468,075	1,397,286	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)		✓		The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)			✓	The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2023 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

25/05/2023

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

29/06/2023

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

Seaford Town Council 2022/23

Bank - Cash and Investment Reconciliation as at 31 March 2023

	<u>Account Description</u>	<u>Balance</u>
<u>Bank Statement Balances</u>		
1	31/03/2023 Coop Community Direct Plus	161,308.36
2	31/03/2023 Petty Cash	157.36
4	31/03/2023 The View Petty Cash	98.74
5	31/03/2023 CCLA-Public Sector Deposit	1,725,000.00
		1,886,564.46
<u>Other Cash & Bank Balances</u>		
	Golf Proshop Float	70.00
	Materials petty cash	0.00
	Opening Balance Suspense	0.00
	The View Safe Float	500.00
	The View Till 1 Float	200.00
	The View till 2 Float	200.00
		970.00
		1,887,534.46
<u>Receipts not on Bank Statement</u>		
0	31/03/2023 All Receipts Cleared	0.00
		0.00
Closing Balance		
		1,887,534.46
<u>All Cash & Bank Accounts</u>		
1	Current/Deposit Account	161,308.36
2	Petty Cash	157.36
4	The View Petty Cash	98.74
5	CCLA-Public Sector Deposit	1,725,000.00
	Other Cash & Bank Balances	970.00
	Total Cash & Bank Balances	1,887,534.46

	2021/22 £	2022/23 £	Variance £	Variance %	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	624,842	1,150,339			
2 Precept or Rates and Levies	984,150	1,044,965	60,815	6.18%	
3 Total Other Receipts	1,687,487	1,858,980	171,493	10.16%	Golf income has decreased during the year. High inflation means that Golf is a luxury so there have not been as many players. The View Restaurant's income has increased partially due to inflationary pressure and partially due to new management. The Community Services Committee received £169K in grants and a loan for the new tennis courts in 20/21 but not in 22/23. This was offset by an increase in CIL income of £378,976 compared to £87,430 in 20/23. Concession income was up by £7,688, and utility recharges by £14,141. In the Finance & General Purposes Committee, the CCLA interest was up by £38,357.
4 Staff Costs	783,486	905,279	121,793	15.55%	Staff costs went down in 2021/22 by 3.5% as the Council had staff changes and The View restaurant was recovering from the Pandemic. In 2022/23 the Council has been fully staff and restructured. The salary increase awarded averaged at 7.35% for the Council and many staff also had incremental increases.
5 Loan Interest/Capital Repayment	119,979	121,854	1,875	1.56%	
6 All Other Payments	1,242,675	1,284,365	41,690	3.35%	
7 Balances Carried Forward	1,150,339	1,742,786			
8 Total Cash and Short Term Investments	1,232,941	1,887,534			
9 Total Fixed Assets plus Other Long Term Investments and Assets	10,944,717	10,923,539	-21,178	0.19%	
10 Total Borrowings	1,468,075	1,397,286	-70,789	4.82%	Restated the 2021/22 figure by an additional £65K for a loan received from the LTA on 16/03/22 for tennis courts refurbishment completed in 2022/23.

Seaford Town Council 2022/23

Supporting Reserves Reconciliation for ANNUAL RETURN 31 March 2023

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

<u>Code</u>	<u>Description</u>	<u>Last Year £</u>	<u>This Year £</u>
	Total Reserves	<u>1,150,338.68</u>	<u>1,742,785.69</u>
101	Debtors	91,371.14	123,728.42
102	Sundry Debtors	815.75	19,353.48
105	VAT	29,437.72	3,630.06
110	Prepayments	82,120.43	77,658.41
120	Golf Course Income Control	0.00	12,373.00
130	The View Income Control	0.00	1,416.44
	Less Total Debtors	<u>203,745.04</u>	<u>238,159.81</u>
501	Creditors	48,483.64	104,392.89
506	Hurdis House-Deposit Received	2,000.00	2,000.00
508	Plastic Free Seaford	258.49	176.98
510	Accruals	10,193.85	37,887.74
517	Superannuation Control	0.00	12.32
525	Receipts in Advance	215,683.26	220,768.68
530	Deposits Received	500.00	500.00
545	The View Function Deposits	5,031.26	6,300.21
546	Swipe Card Top Ups	4,195.68	9,665.15
551	Mayor's Charity 2	0.87	788.00
552	Young Mayor's Charity 1	0.00	416.61
	Plus Total Creditors	<u>286,347.05</u>	<u>382,908.58</u>
	Equals Total Cash and Bank Accounts	<u>1,232,940.69</u>	<u>1,887,534.46</u>
201	Current/Deposit Account	106,660.78	161,308.36
203	The View Petty Cash	148.36	98.74
220	Petty Cash	161.55	157.36
221	CCLA-Public Sector Deposit	1,125,000.00	1,725,000.00
225	Golf Proshop Float	70.00	70.00
226	The View Till 1 Float	200.00	200.00
227	The View till 2 Float	200.00	200.00
228	The View Safe Float	500.00	500.00
	Total Cash and Bank Accounts	<u>1,232,940.69</u>	<u>1,887,534.46</u>

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>Community Services</u>							
<u>105 Salts Recreation Ground</u>							
1025 Income Sponsorship	230	0	(230)			0.0%	230
1050 Income Rent	2,149	2,160	11			99.5%	
1051 Income Insurance Recharge	1,731	1,600	(131)			108.2%	
1055 Income Memorial Bench	2,598	0	(2,598)			0.0%	
1057 Income Electricity Recharge	7,239	0	(7,239)			0.0%	
1058 Income Water Recharge	4,040	4,000	(40)			101.0%	
1066 Income Concession	18,600	18,600	0			100.0%	
1073 Sports Pitch Hire & Green Fees	5,717	3,600	(2,117)			158.8%	
1095 Income Tennis Annual Pass	2,337	8,465	6,128			27.6%	
1096 Income Tennis Pay & Play	1,526	0	(1,526)			0.0%	
	<u>46,168</u>	<u>38,425</u>	<u>(7,743)</u>			<u>120.2%</u>	<u>230</u>
Salts Recreation Ground :- Income							
4018 Water Refill Maint	58	0	(58)		(58)	0.0%	58
4052 Water & Sewerage	6,291	7,500	1,209		1,209	83.9%	
4053 Tennis Electric	383	0	(383)		(383)	0.0%	
4054 Salts Cafe Electric	7,239	0	(7,239)		(7,239)	0.0%	
4055 Electricity	307	300	(7)		(7)	102.3%	
4095 Tennis Court Expenditure	1,502	5,000	3,498		3,498	30.0%	
4096 LTA Loan	1,875	3,750	1,875		1,875	50.0%	
4100 Telecommunications	298	260	(38)		(38)	114.5%	
4115 Insurance	3,474	3,625	151		151	95.8%	
4155 Professional Fees	823	1,000	177		177	82.3%	
4250 Memorial Bench	1,657	0	(1,657)		(1,657)	0.0%	
4251 Dog Bin Emptying	1,875	1,925	50		50	97.4%	
4252 Additional Litter Pick	0	1,000	1,000		1,000	0.0%	
4260 Grounds Maintenance Contract	70,786	73,930	3,144		3,144	95.7%	
4261 Grounds Maint non contract	5,784	3,000	(2,784)		(2,784)	192.8%	2,096
4275 Building Maintenance	5,578	5,000	(578)		(578)	111.6%	
4276 CCTV	720	800	80		80	90.0%	
4283 Playground	6,186	15,000	8,814		8,814	41.2%	
4411 VAT PE Adjustment overclaimed	4,113	0	(4,113)		(4,113)	0.0%	4,113
	<u>118,949</u>	<u>122,090</u>	<u>3,141</u>	<u>0</u>	<u>3,141</u>	<u>97.4%</u>	<u>6,266</u>
Salts Recreation Ground :- Indirect Expenditure							
	<u>(72,781)</u>	<u>(83,665)</u>	<u>(10,884)</u>				
Net Income over Expenditure							
6000 plus Transfer from EMR					6,266		
6001 less Transfer to EMR					230		
Movement to/(from) Gen Reserve					<u>(66,744)</u>		

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>106 Crouch Recreation Ground</u>							
1050 Income Rent	2,550	2,550	0			100.0%	
1051 Income Insurance Recharge	623	580	(43)			107.4%	
1055 Income Memorial Bench	6,255	0	(6,255)			0.0%	
1058 Income Water Recharge	705	3,200	2,495			22.0%	
1073 Sports Pitch Hire & Green Fees	10,127	8,500	(1,627)			119.1%	
Crouch Recreation Ground :- Income	20,260	14,830	(5,430)			136.6%	0
4052 Water & Sewerage	4,773	5,500	727		727	86.8%	
4115 Insurance	868	795	(73)		(73)	109.1%	
4155 Professional Fees	0	1,000	1,000		1,000	0.0%	
4250 Memorial Bench	3,380	0	(3,380)		(3,380)	0.0%	
4251 Dog Bin Emptying	1,339	1,375	36		36	97.4%	
4260 Grounds Maintenance Contract	35,235	34,930	(305)		(305)	100.9%	
4261 Grounds Maint non contract	2,486	3,000	514		514	82.9%	
4275 Building Maintenance	125	500	375		375	25.0%	
4283 Playground	2,760	5,000	2,240		2,240	55.2%	
4411 VAT PE Adjustment overclaimed	7,190	0	(7,190)		(7,190)	0.0%	7,190
Crouch Recreation Ground :- Indirect Expenditure	58,156	52,100	(6,056)	0	(6,056)	111.6%	7,190
Net Income over Expenditure	(37,896)	(37,270)	626				
6000 plus Transfer from EMR	7,190						
Movement to/(from) Gen Reserve	(30,706)						
<u>107 Martello Fields</u>							
1050 Income Rent	4,600	7,500	2,900			61.3%	
Martello Fields :- Income	4,600	7,500	2,900			61.3%	0
4115 Insurance	7	10	3		3	68.5%	
4251 Dog Bin Emptying	1,071	1,100	29		29	97.4%	
4260 Grounds Maintenance Contract	14,081	14,060	(21)		(21)	100.1%	
4261 Grounds Maint non contract	1,627	4,000	2,373		2,373	40.7%	
4411 VAT PE Adjustment overclaimed	1,821	0	(1,821)		(1,821)	0.0%	1,821
Martello Fields :- Indirect Expenditure	18,607	19,170	563	0	563	97.1%	1,821
Net Income over Expenditure	(14,007)	(11,670)	2,337				
6000 plus Transfer from EMR	1,821						
Movement to/(from) Gen Reserve	(12,186)						

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>108 Other Open Spaces</u>							
1025 Income Sponsorship	230	0	(230)			0.0%	230
1050 Income Rent	90	90	0			100.0%	
1072 Income Trees for Seaford	8,373	0	(8,373)			0.0%	8,373
	<u>8,693</u>	<u>90</u>	<u>(8,603)</u>			<u>9658.8%</u>	<u>8,603</u>
Other Open Spaces :- Income							
4018 Water Refill Maint	58	0	(58)		(58)	0.0%	58
4052 Water & Sewerage	(57)	415	472		472	(13.7%)	
4115 Insurance	39	35	(4)		(4)	111.5%	
4154 Land Registry Fees	0	60	60		60	0.0%	
4155 Professional Fees	520	0	(520)		(520)	0.0%	
4250 Memorial Bench	590	0	(590)		(590)	0.0%	
4251 Dog Bin Emptying	2,143	2,200	57		57	97.4%	
4260 Grounds Maintenance Contract	22,649	19,660	(2,989)		(2,989)	115.2%	
4261 Grounds Maint non contract	11,759	9,000	(2,759)		(2,759)	130.7%	
4262 Trees for Seaford	13,176	0	(13,176)		(13,176)	0.0%	13,176
4275 Building Maintenance	846	500	(346)		(346)	169.2%	
	<u>51,722</u>	<u>31,870</u>	<u>(19,852)</u>	<u>0</u>	<u>(19,852)</u>	<u>162.3%</u>	<u>13,234</u>
Other Open Spaces :- Indirect Expenditure							
Net Income over Expenditure	<u>(43,029)</u>	<u>(31,780)</u>	<u>11,249</u>				
6000 plus Transfer from EMR	13,234						
6001 less Transfer to EMR	8,603						
Movement to/(from) Gen Reserve	<u>(38,399)</u>						
<u>113 Crypt</u>							
1051 Income Insurance Recharge	0	390	390			0.0%	
1057 Income Electricity Recharge	1,539	0	(1,539)			0.0%	
1058 Income Water Recharge	141	0	(141)			0.0%	
1063 Income Gas Recharged	669	0	(669)			0.0%	
	<u>2,349</u>	<u>390</u>	<u>(1,959)</u>			<u>602.2%</u>	<u>0</u>
Crypt :- Income							
4052 Water & Sewerage	155	0	(155)		(155)	0.0%	
4055 Electricity	1,854	0	(1,854)		(1,854)	0.0%	
4056 Gas	711	0	(711)		(711)	0.0%	
4115 Insurance	283	390	107		107	72.6%	
4275 Building Maintenance	4,884	4,200	(684)		(684)	116.3%	1,414
	<u>7,887</u>	<u>4,590</u>	<u>(3,297)</u>	<u>0</u>	<u>(3,297)</u>	<u>171.8%</u>	<u>1,414</u>
Crypt :- Indirect Expenditure							
Net Income over Expenditure	<u>(5,538)</u>	<u>(4,200)</u>	<u>1,338</u>				
6000 plus Transfer from EMR	1,414						
Movement to/(from) Gen Reserve	<u>(4,124)</u>						

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>114 South Street</u>							
4275 Building Maintenance	1,728	3,000	1,272		1,272	57.6%	
South Street :- Indirect Expenditure	<u>1,728</u>	<u>3,000</u>	<u>1,272</u>	<u>0</u>	<u>1,272</u>	<u>57.6%</u>	<u>0</u>
Net Expenditure	<u>(1,728)</u>	<u>(3,000)</u>	<u>(1,272)</u>				
<u>115 Martello Tower</u>							
4115 Insurance	2,749	1,745	(1,004)		(1,004)	157.5%	
4275 Building Maintenance	4,388	4,000	(388)		(388)	109.7%	
Martello Tower :- Indirect Expenditure	<u>7,137</u>	<u>5,745</u>	<u>(1,392)</u>	<u>0</u>	<u>(1,392)</u>	<u>124.2%</u>	<u>0</u>
Net Expenditure	<u>(7,137)</u>	<u>(5,745)</u>	<u>1,392</u>				
<u>116 Seaford Head Estate</u>							
1011 Income Filming	45,495	20,000	(25,495)			227.5%	
1021 Income South Hill Barn	1,168	1,000	(168)			116.8%	
1050 Income Rent	10,000	10,000	0			100.0%	
1053 Income Grants	3,250	3,250	0			100.0%	
1054 Income Other	689	0	(689)			0.0%	
1055 Income Memorial Bench	2,993	0	(2,993)			0.0%	
1066 Income Concession	2,503	3,300	797			75.9%	
1200 Income Nature Reserve	594	0	(594)			0.0%	
Seaford Head Estate :- Income	<u>66,691</u>	<u>37,550</u>	<u>(29,141)</u>			<u>177.6%</u>	<u>0</u>
4115 Insurance	445	905	460		460	49.2%	
4156 Bank Charges	3	0	(3)		(3)	0.0%	
4199 Other Expenditure	789	0	(789)		(789)	0.0%	
4250 Memorial Bench	1,701	0	(1,701)		(1,701)	0.0%	
4251 Dog Bin Emptying	1,071	1,100	29		29	97.4%	
4260 Grounds Maintenance Contract	1,146	1,130	(16)		(16)	101.4%	
4261 Grounds Maint non contract	2,262	3,000	738		738	75.4%	
4275 Building Maintenance	1,155	1,000	(155)		(155)	115.5%	
4411 VAT PE Adjustment overclaimed	347	0	(347)		(347)	0.0%	347
4500 Nature Reserve Expenses	18,945	16,900	(2,045)		(2,045)	112.1%	
4501 Filming Expenses	9,099	4,000	(5,099)		(5,099)	227.5%	
Seaford Head Estate :- Indirect Expenditure	<u>36,962</u>	<u>28,035</u>	<u>(8,927)</u>	<u>0</u>	<u>(8,927)</u>	<u>131.8%</u>	<u>347</u>
Net Income over Expenditure	<u>29,729</u>	<u>9,515</u>	<u>(20,214)</u>				
6000 plus Transfer from EMR	347						
Movement to/(from) Gen Reserve	<u>30,076</u>						

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>117</u> <u>Seafront</u>							
1011 Income Filming	700	1,000	300			70.0%	
1025 Income Sponsorship	710	0	(710)			0.0%	710
1055 Income Memorial Bench	757	0	(757)			0.0%	
1057 Income Electricity Recharge	3,819	3,820	1			100.0%	
1058 Income Water Recharge	166	100	(66)			166.0%	
1066 Income Concession	55,290	43,075	(12,215)			128.4%	
1078 Income Entertainment Area	150	0	(150)			0.0%	
1084 Income Promenade	249	150	(99)			165.8%	
1089 Income Memorial Telescope	4,923	0	(4,923)			0.0%	
Seafront :- Income	<u>66,764</u>	<u>48,145</u>	<u>(18,619)</u>			<u>138.7%</u>	<u>710</u>
4018 Water Refill Maint	233	0	(233)		(233)	0.0%	233
4022 Memorial Telescope Expenditure	4,425	0	(4,425)		(4,425)	0.0%	
4052 Water & Sewerage	166	500	334		334	33.2%	
4055 Electricity	4,308	3,820	(488)		(488)	112.8%	
4115 Insurance	911	985	74		74	92.5%	
4250 Memorial Bench	5,523	0	(5,523)		(5,523)	0.0%	
4253 Shelters	3,390	2,500	(890)		(890)	135.6%	
4254 Martello Entertainments Area	895	0	(895)		(895)	0.0%	
4255 The Shoal Expenditure	0	500	500		500	0.0%	
4261 Grounds Maint non contract	4,953	10,000	5,047		5,047	49.5%	
4270 Vehicles & Equipment Maint	0	100	100		100	0.0%	
4275 Building Maintenance	4,164	2,000	(2,164)		(2,164)	208.2%	
4301 Public Works Loan Payment	0	11,600	11,600		11,600	0.0%	
4501 Filming Expenses	140	200	60		60	70.0%	
Seafront :- Indirect Expenditure	<u>29,108</u>	<u>32,205</u>	<u>3,097</u>	<u>0</u>	<u>3,097</u>	<u>90.4%</u>	<u>233</u>
Net Income over Expenditure	<u>37,656</u>	<u>15,940</u>	<u>(21,716)</u>				
6000 plus Transfer from EMR	233						
6001 less Transfer to EMR	710						
Movement to/(from) Gen Reserve	<u>37,179</u>						
<u>118</u> <u>Beach Huts</u>							
1054 Income Other	188	0	(188)			0.0%	
1057 Income Electricity Recharge	65	300	235			21.7%	
1060 Beach Huts Site Licence	30,690	27,625	(3,065)			111.1%	
1061 Beach Hut Annual Rent	12,604	12,090	(514)			104.3%	
1066 Income Concession	4,450	5,150	700			86.4%	
1094 Income Seasonal Beach Huts	15,263	13,300	(1,963)			114.8%	
Beach Huts :- Income	<u>63,259</u>	<u>58,465</u>	<u>(4,794)</u>			<u>108.2%</u>	<u>0</u>

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4051 Rates	4,242	5,300	1,059		1,059	80.0%	
4055 Electricity	267	240	(27)		(27)	111.2%	
4115 Insurance	646	1,060	414		414	61.0%	
4258 Seasonal Beach Hut Revenue Exp	12,378	14,500	2,122		2,122	85.4%	
4275 Building Maintenance	2,176	4,000	1,824		1,824	54.4%	
Beach Huts :- Indirect Expenditure	<u>19,709</u>	<u>25,100</u>	<u>5,391</u>	<u>0</u>	<u>5,391</u>	<u>78.5%</u>	<u>0</u>
Net Income over Expenditure	<u>43,550</u>	<u>33,365</u>	<u>(10,185)</u>				
<u>119 Old Town Hall</u>							
1050 Income Rent	1,541	1,540	(1)			100.0%	
1051 Income Insurance Recharge	180	205	25			87.8%	
Old Town Hall :- Income	<u>1,721</u>	<u>1,745</u>	<u>24</u>			<u>98.6%</u>	<u>0</u>
4115 Insurance	180	205	25		25	87.8%	
4155 Professional Fees	900	0	(900)		(900)	0.0%	
4275 Building Maintenance	994	2,000	1,006		1,006	49.7%	
4411 VAT PE Adjustment overclaimed	30	0	(30)		(30)	0.0%	30
Old Town Hall :- Indirect Expenditure	<u>2,104</u>	<u>2,205</u>	<u>101</u>	<u>0</u>	<u>101</u>	<u>95.4%</u>	<u>30</u>
Net Income over Expenditure	<u>(384)</u>	<u>(460)</u>	<u>(76)</u>				
6000 plus Transfer from EMR	<u>30</u>						
Movement to/(from) Gen Reserve	<u>(354)</u>						
<u>121 Seaford in Bloom</u>							
1054 Income Other	0	415	415			0.0%	
Seaford in Bloom :- Income	<u>0</u>	<u>415</u>	<u>415</u>			<u>0.0%</u>	<u>0</u>
4402 Seaford in Bloom	5,329	5,490	161		161	97.1%	
Seaford in Bloom :- Indirect Expenditure	<u>5,329</u>	<u>5,490</u>	<u>161</u>	<u>0</u>	<u>161</u>	<u>97.1%</u>	<u>0</u>
Net Income over Expenditure	<u>(5,329)</u>	<u>(5,075)</u>	<u>254</u>				
<u>125 Allotments</u>							
1050 Income Rent	1,102	1,035	(67)			106.5%	
Allotments :- Income	<u>1,102</u>	<u>1,035</u>	<u>(67)</u>			<u>106.5%</u>	<u>0</u>
4261 Grounds Maint non contract	50	500	450		450	10.0%	
Allotments :- Indirect Expenditure	<u>50</u>	<u>500</u>	<u>450</u>	<u>0</u>	<u>450</u>	<u>10.0%</u>	<u>0</u>
Net Income over Expenditure	<u>1,052</u>	<u>535</u>	<u>(517)</u>				

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>130 Other Recreation</u>							
4410 Swimming Pool	19,100	10,000	(9,100)		(9,100)	191.0%	9,101
4411 VAT PE Adjustment overclaimed	(1,450)	0	1,450		1,450	0.0%	(1,450)
Other Recreation :- Indirect Expenditure	<u>17,650</u>	<u>10,000</u>	<u>(7,650)</u>	<u>0</u>	<u>(7,650)</u>	<u>176.5%</u>	<u>7,652</u>
Net Expenditure	<u>(17,650)</u>	<u>(10,000)</u>	<u>7,650</u>				
6000 plus Transfer from EMR	7,652						
Movement to/(from) Gen Reserve	<u>(9,999)</u>						
<u>134 CCTV</u>							
4055 Electricity	5,588	3,000	(2,588)		(2,588)	186.3%	
4115 Insurance	398	350	(48)		(48)	113.6%	
4276 CCTV	8,154	8,500	346		346	95.9%	
CCTV :- Indirect Expenditure	<u>14,140</u>	<u>11,850</u>	<u>(2,290)</u>	<u>0</u>	<u>(2,290)</u>	<u>119.3%</u>	<u>0</u>
Net Expenditure	<u>(14,140)</u>	<u>(11,850)</u>	<u>2,290</u>				
<u>135 Community Service Events</u>							
1070 Armed Forces Day Income	208	1,000	792			20.8%	
1075 Income Christmas Event	1,766	7,210	5,444			24.5%	
1083 Income Street Market	515	0	(515)			0.0%	
Community Service Events :- Income	<u>2,489</u>	<u>8,210</u>	<u>5,721</u>			<u>30.3%</u>	<u>0</u>
4115 Insurance	61	65	4		4	94.1%	
4195 Events Expenditure	1,007	1,500	493		493	67.2%	
4273 Christmas Lights	7,926	15,000	7,074		7,074	52.8%	
4281 Christmas Event Expenses	8,719	10,300	1,581		1,581	84.7%	
4282 Armed Forces Day Expenditure	1,281	2,000	719		719	64.1%	
4411 VAT PE Adjustment overclaimed	4	0	(4)		(4)	0.0%	4
Community Service Events :- Indirect Expenditure	<u>18,999</u>	<u>28,865</u>	<u>9,866</u>	<u>0</u>	<u>9,866</u>	<u>65.8%</u>	<u>4</u>
Net Income over Expenditure	<u>(16,510)</u>	<u>(20,655)</u>	<u>(4,145)</u>				
6000 plus Transfer from EMR	4						
Movement to/(from) Gen Reserve	<u>(16,506)</u>						
<u>225 Projects Pool</u>							
1014 CIL & S106 Receipts	378,976	0	(378,976)			0.0%	378,976
1016 Beach Hut Sales	50,572	42,000	(8,572)			120.4%	50,572
1022 CIL Grants	12,165	0	(12,165)			0.0%	
1053 Income Grants	2,000	222,750	220,750			0.9%	2,000
Projects Pool :- Income	<u>443,712</u>	<u>264,750</u>	<u>(178,962)</u>			<u>167.6%</u>	<u>431,547</u>

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4095 Tennis Court Expenditure	21,853	0	(21,853)		(21,853)	0.0%	21,853
4155 Professional Fees	8,544	15,000	6,456		6,456	57.0%	8,544
4257 Seafront Improvement Plan	9,032	20,000	10,968		10,968	45.2%	
4259 Bönningstedt Wall	21,040	0	(21,040)		(21,040)	0.0%	
4274 Projects Expenditure	36,171	20,000	(16,171)		(16,171)	180.9%	1,840
4411 VAT PE Adjustment overclaimed	865	0	(865)		(865)	0.0%	865
4420 Bonn BH Capital Expenditure	636	0	(636)		(636)	0.0%	636
4421 Martello Toilets Capital Costs	16,412	427,550	411,138		411,138	3.8%	16,412
4424 South Hill Barn Development	22,506	10,000	(12,506)		(12,506)	225.1%	
Projects Pool :- Indirect Expenditure	<u>137,058</u>	<u>492,550</u>	<u>355,492</u>	<u>0</u>	<u>355,492</u>	<u>27.8%</u>	<u>50,149</u>
Net Income over Expenditure	<u>306,654</u>	<u>(227,800)</u>	<u>(534,454)</u>				
6000 plus Transfer from EMR	50,149						
6001 less Transfer to EMR	431,547						
Movement to/(from) Gen Reserve	<u>(74,744)</u>						
<u>301 Planning & Highways</u>							
4263 Bus Shelter Maintenance/Clean	360	1,500	1,140		1,140	24.0%	
Planning & Highways :- Indirect Expenditure	<u>360</u>	<u>1,500</u>	<u>1,140</u>	<u>0</u>	<u>1,140</u>	<u>24.0%</u>	<u>0</u>
Net Expenditure	<u>(360)</u>	<u>(1,500)</u>	<u>(1,140)</u>				
Community Services :- Income	727,809	481,550	(246,259)			151.1%	
Expenditure	545,657	876,865	331,208	0	331,208	62.2%	
Net Income over Expenditure	<u>182,152</u>	<u>(395,315)</u>	<u>(577,467)</u>				
plus Transfer from EMR	88,339						
less Transfer to EMR	441,090						
Movement to/(from) Gen Reserve	<u>(170,599)</u>						
<u>Finance & General Purposes</u>							
<u>201 Administration</u>							
1054 Income Other	0	100	100			0.0%	
1062 Income Telephone Recharge	621	525	(96)			118.3%	
1176 Precept	1,044,965	1,044,965	0			100.0%	
1190 Interest Received	39,573	250	(39,323)			15829.1	
Administration :- Income	<u>1,085,159</u>	<u>1,045,840</u>	<u>(39,319)</u>			<u>103.8%</u>	<u>0</u>
4000 Salaries & Wages	363,190	352,250	(10,940)		(10,940)	103.1%	
4001 Employers NI	31,048	31,880	832		832	97.4%	

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4002 Employers Superannuation	63,423	64,155	732		732	98.9%	
4009 Recruitment Costs	2,137	500	(1,637)		(1,637)	427.5%	
4010 Staff Training	1,639	4,000	2,361		2,361	41.0%	
4011 Staff Protective Clothing	50	0	(50)		(50)	0.0%	
4012 Staff Expenses	500	500	0		0	99.9%	
4015 Office Refreshments	43	150	107		107	28.4%	
4100 Telecommunications	4,322	4,400	78		78	98.2%	
4105 Postage	228	400	172		172	57.1%	
4106 Stationery	1,286	1,000	(286)		(286)	128.6%	
4107 Photocopier	1,376	1,500	124		124	91.7%	
4108 Recycling & Shredding	285	285	0		0	100.0%	
4110 Advertising & Publicity	1,436	750	(686)		(686)	191.4%	
4112 Subscriptions	4,844	5,900	1,056		1,056	82.1%	
4113 Software Support	10,296	9,000	(1,296)		(1,296)	114.4%	
4114 Licence Fee	55	55	0		0	100.0%	
4115 Insurance	1,753	1,780	27		27	98.5%	
4116 Web Site	1,093	1,700	607		607	64.3%	
4118 IT Hardware	7,649	8,000	351		351	95.6%	
4154 Land Registry Fees	96	100	4		4	96.0%	
4155 Professional Fees	6,643	5,000	(1,643)		(1,643)	132.9%	
4156 Bank Charges	1,519	1,500	(19)		(19)	101.3%	
4157 Audit Fees	3,514	3,000	(514)		(514)	117.1%	
4182 Catering & Hospitality	0	100	100		100	0.0%	
4199 Other Expenditure	275	1,000	725		725	27.5%	
4272 Furniture & Equipment	1,910	3,000	1,090		1,090	63.7%	
4411 VAT PE Adjustment overclaimed	3,224	0	(3,224)		(3,224)	0.0%	3,224
Administration :- Indirect Expenditure	<u>513,833</u>	<u>501,905</u>	<u>(11,928)</u>	<u>0</u>	<u>(11,928)</u>	<u>102.4%</u>	<u>3,224</u>
Net Income over Expenditure	<u>571,326</u>	<u>543,935</u>	<u>(27,391)</u>				
6000 plus Transfer from EMR	3,224						
Movement to/(from) Gen Reserve	<u>574,550</u>						
<u>205 Premises - Church Street</u>							
1050 Income Rent	8,150	7,800	(350)			104.5%	
1053 Income Grants	1,435	0	(1,435)			0.0%	
1087 Income CCTV	300	0	(300)			0.0%	
Premises - Church Street :- Income	<u>9,885</u>	<u>7,800</u>	<u>(2,085)</u>			<u>126.7%</u>	<u>0</u>
4050 Rent payable	19,780	20,500	720		720	96.5%	
4051 Rates	8,281	8,956	675		675	92.5%	
4059 Church Street Service Charges	16,421	18,000	1,579		1,579	91.2%	

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4201 Cleaning & Hygiene	0	300	300		300	0.0%	
4270 Vehicles & Equipment Maint	318	400	82		82	79.4%	
4275 Building Maintenance	2,025	1,000	(1,025)		(1,025)	202.5%	
4276 CCTV	1,410	0	(1,410)		(1,410)	0.0%	
4903 Term Maintenance	279	500	221		221	55.7%	
Premises - Church Street :- Indirect Expenditure	48,512	49,656	1,144	0	1,144	97.7%	0
Net Income over Expenditure	<u>(38,627)</u>	<u>(41,856)</u>	<u>(3,229)</u>				
<u>206 Premises - Hurdis House</u>							
1050 Income Rent	24,870	23,735	(1,135)			104.8%	
1051 Income Insurance Recharge	421	400	(21)			105.2%	
Premises - Hurdis House :- Income	25,291	24,135	(1,156)			104.8%	0
4115 Insurance	436	400	(36)		(36)	109.1%	
4155 Professional Fees	800	1,000	200		200	80.0%	
4275 Building Maintenance	1,095	0	(1,095)		(1,095)	0.0%	
4301 Public Works Loan Payment	15,002	15,005	3		3	100.0%	
4411 VAT PE Adjustment overclaimed	1,881	0	(1,881)		(1,881)	0.0%	1,881
Premises - Hurdis House :- Indirect Expenditure	19,214	16,405	(2,809)	0	(2,809)	117.1%	1,881
Net Income over Expenditure	<u>6,077</u>	<u>7,730</u>	<u>1,653</u>				
6000 plus Transfer from EMR	1,881						
Movement to/(from) Gen Reserve	<u>7,958</u>						
<u>210 Civic Expenses</u>							
1080 Income Jubilee Event	90	0	(90)			0.0%	
1081 Young Mayor Income	100	0	(100)			0.0%	
Civic Expenses :- Income	190	0	(190)				0
4013 Members Expenses	6	100	94		94	6.3%	
4014 Member Training	640	1,500	860		860	42.7%	
4106 Stationery	0	200	200		200	0.0%	
4113 Software Support	2,357	2,500	143		143	94.3%	
4115 Insurance	58	200	142		142	28.9%	
4118 IT Hardware	595	0	(595)		(595)	0.0%	
4180 Room Hire	334	2,550	2,216		2,216	13.1%	
4181 Civic - Mayors Allowance	1,019	1,500	481		481	67.9%	
4182 Catering & Hospitality	13	200	187		187	6.5%	
4183 Civic - Awards	113	200	87		87	56.3%	
4184 Civic - other	3,995	3,000	(995)		(995)	133.2%	1,985

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4188 Town Crier Expenses	40	200	160		160	20.0%	
4189 Young Mayor	140	250	110		110	55.8%	
4190 Election Costs	0	10,000	10,000		10,000	0.0%	
Civic Expenses :- Indirect Expenditure	<u>9,309</u>	<u>22,400</u>	<u>13,091</u>	<u>0</u>	<u>13,091</u>	<u>41.6%</u>	<u>1,985</u>
Net Income over Expenditure	<u>(9,119)</u>	<u>(22,400)</u>	<u>(13,281)</u>				
6000 plus Transfer from EMR	1,985						
Movement to/(from) Gen Reserve	<u>(7,134)</u>						
<u>215 Grants</u>							
4401 Grants	20,000	20,000	0		0	100.0%	
4406 SFA-CAB	5,000	5,000	0		0	100.0%	
Grants :- Indirect Expenditure	<u>25,000</u>	<u>25,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>100.0%</u>	<u>0</u>
Net Expenditure	<u>(25,000)</u>	<u>(25,000)</u>	<u>0</u>				
Finance & General Purposes :- Income	1,120,525	1,077,775	(42,750)			104.0%	
Expenditure	615,868	615,366	(502)	0	(502)	100.1%	
Net Income over Expenditure	<u>504,657</u>	<u>462,409</u>	<u>(42,248)</u>				
plus Transfer from EMR	7,089						
Movement to/(from) Gen Reserve	<u>511,746</u>						
<u>Golf Course and The View</u>							
<u>101 Golf Course</u>							
1000 Golf Course Season Ticket	183,652	193,000	9,348			95.2%	
1001 Golf Course Green Fees M-F	115,874	113,000	(2,874)			102.5%	
1002 Golf Course Green Fees w/eb/h	98,482	72,000	(26,482)			136.8%	
1003 Golf Course Societies	77,081	70,000	(7,081)			110.1%	
1004 Golf Course Locker	1,009	2,250	1,241			44.9%	
1007 Golf Course Air Traffic	7,500	7,500	0			100.0%	
1019 Rechargeable Income	179	0	(179)			0.0%	
1050 Income Rent	85	85	0			100.0%	
1054 Income Other	646	700	54			92.3%	
1077 Income Sale Equipment	6,017	4,200	(1,817)			143.3%	
1311 Buggy Hire	14,379	23,330	8,951			61.6%	
Golf Course :- Income	<u>504,903</u>	<u>486,065</u>	<u>(18,838)</u>			<u>103.9%</u>	<u>0</u>
4000 Salaries & Wages	108,653	121,600	12,947		12,947	89.4%	
4001 Employers NI	10,444	11,650	1,206		1,206	89.6%	

Detailed Income & Expenditure by Budget Heading 31/03/2023

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	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4002 Employers Superannuation	14,154	17,410	3,256		3,256	81.3%	
4009 Recruitment Costs	623	800	177		177	77.9%	
4010 Staff Training	1,070	2,000	930		930	53.5%	
4011 Staff Protective Clothing	1,470	1,500	30		30	98.0%	
4019 Rechargeable Expenditure	179	0	(179)		(179)	0.0%	
4041 Golf Professional Retainer	60,600	65,100	4,500		4,500	93.1%	
4045 Golf Course Player Costs	1,916	1,450	(466)		(466)	132.2%	
4046 Golf Club Membership Fees	14,506	14,520	14		14	99.9%	
4051 Rates	10,365	10,680	315		315	97.1%	
4052 Water & Sewerage	1,893	1,800	(93)		(93)	105.2%	
4060 Refuse	676	260	(416)		(416)	259.9%	
4100 Telecommunications	755	750	(5)		(5)	100.7%	
4105 Postage	0	50	50		50	0.0%	
4106 Stationery	237	350	113		113	67.8%	
4110 Advertising & Publicity	0	500	500		500	0.0%	
4112 Subscriptions	510	525	15		15	97.1%	
4113 Software Support	1,845	1,900	55		55	97.1%	
4114 Licence Fee	75	75	0		0	100.0%	
4115 Insurance	10,235	8,890	(1,345)		(1,345)	115.1%	
4116 Web Site	108	75	(33)		(33)	144.0%	
4156 Bank Charges	5,916	5,500	(416)		(416)	107.6%	
4201 Cleaning & Hygiene	232	500	268		268	46.3%	
4251 Dog Bin Emptying	1,071	1,330	259		259	80.6%	
4261 Grounds Maint non contract	38,636	38,000	(636)		(636)	101.7%	
4270 Vehicles & Equipment Maint	18,935	15,700	(3,235)		(3,235)	120.6%	
4271 Vehicle & Equipment Lease	81,149	79,800	(1,349)		(1,349)	101.7%	
4272 Furniture & Equipment	4,577	7,855	3,278		3,278	58.3%	
4275 Building Maintenance	2,405	2,200	(205)		(205)	109.3%	
4276 CCTV	0	500	500		500	0.0%	
4279 Fire & Security	1,099	1,300	201		201	84.6%	
4308 Golf Course Overheads	21,165	12,000	(9,165)		(9,165)	176.4%	
4309 Buggy Lease & Maintenance	8,202	7,500	(702)		(702)	109.4%	
4411 VAT PE Adjustment overclaimed	(21,816)	0	21,816		21,816	0.0%	(21,816)
Golf Course :- Indirect Expenditure	401,885	434,070	32,185	0	32,185	92.6%	(21,816)
Net Income over Expenditure	103,019	51,995	(51,024)				
6000 plus Transfer from EMR	(21,816)						
Movement to/(from) Gen Reserve	81,203						

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>102 Capital Costs-Golf & The View</u>							
4301 Public Works Loan Payment	104,977	105,000	23		23	100.0%	
4411 VAT PE Adjustment overclaimed	(6,461)	0	6,461		6,461	0.0%	(6,461)
Capital Costs-Golf & The View :- Indirect Expenditure	<u>98,515</u>	<u>105,000</u>	<u>6,485</u>	<u>0</u>	<u>6,485</u>	<u>93.8%</u>	<u>(6,461)</u>
Net Expenditure	<u>(98,515)</u>	<u>(105,000)</u>	<u>(6,485)</u>				
6000 plus Transfer from EMR	(6,461)						
Movement to/(from) Gen Reserve	<u>(104,977)</u>						
<u>103 The View</u>							
1050 Income Rent	1,000	1,000	0			100.0%	
1305 Income Golf Course Overheads	21,165	12,000	(9,165)			176.4%	
1306 Income Golf Club Room Hires	3,004	500	(2,504)			600.8%	
1307 Income Bar Sales	182,074	175,800	(6,274)			103.6%	
1308 Income Food Sales	224,739	227,700	2,961			98.7%	
1310 Income - Society Food	32,434	32,500	66			99.8%	
1312 Function Food Sales	85,820	72,000	(13,820)			119.2%	
1316 Events Income - The View	471	200	(271)			235.5%	
The View :- Income	<u>550,708</u>	<u>521,700</u>	<u>(29,008)</u>			<u>105.6%</u>	<u>0</u>
4000 Salaries & Wages	278,844	267,155	(11,689)		(11,689)	104.4%	
4001 Employers NI	18,316	20,105	1,789		1,789	91.1%	
4002 Employers Superannuation	17,207	35,000	17,793		17,793	49.2%	
4003 Sub-contracted Staff	16,522	0	(16,522)		(16,522)	0.0%	
4009 Recruitment Costs	2,854	0	(2,854)		(2,854)	0.0%	
4010 Staff Training	0	1,500	1,500		1,500	0.0%	
4012 Staff Expenses	0	180	180		180	0.0%	
4016 Staff Uniform	0	500	500		500	0.0%	
4017 Timesheet & Rota Software	226	215	(11)		(11)	105.3%	
4051 Rates	3,331	3,435	104		104	97.0%	
4052 Water & Sewerage	7,797	5,000	(2,797)		(2,797)	155.9%	
4055 Electricity	21,876	21,000	(876)		(876)	104.2%	
4056 Gas	4,220	5,000	780		780	84.4%	
4060 Refuse	3,668	3,900	232		232	94.0%	
4100 Telecommunications	3,177	3,200	23		23	99.3%	
4105 Postage	1	100	99		99	0.9%	
4106 Stationery	834	1,000	166		166	83.4%	
4110 Advertising & Publicity	1,104	5,000	3,896		3,896	22.1%	
4112 Subscriptions	75	75	0		0	100.0%	
4113 Software Support	1,199	1,300	101		101	92.3%	

Detailed Income & Expenditure by Budget Heading 31/03/2023

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	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4114 Licence Fee	1,031	1,000	(31)		(31)	103.1%	
4115 Insurance	3,195	3,200	5		5	99.8%	
4116 Web Site	234	215	(19)		(19)	108.6%	
4156 Bank Charges	6,705	5,200	(1,505)		(1,505)	128.9%	
4196 Functions Expenditure-The View	2,489	0	(2,489)		(2,489)	0.0%	
4201 Cleaning & Hygiene	20,289	17,000	(3,289)		(3,289)	119.3%	
4202 Linen Cleaning	4,940	3,000	(1,940)		(1,940)	164.7%	
4270 Vehicles & Equipment Maint	3,098	4,000	902		902	77.5%	
4272 Furniture & Equipment	4,888	9,950	5,062		5,062	49.1%	2,673
4275 Building Maintenance	3,891	2,500	(1,391)		(1,391)	155.6%	
4276 CCTV	131	500	369		369	26.2%	
4279 Fire & Security	1,192	1,550	358		358	76.9%	
4303 Food Expenditure	134,310	116,270	(18,040)		(18,040)	115.5%	
4304 Bar Expenditure	68,693	58,015	(10,678)		(10,678)	118.4%	
4306 Catering Utensils & Equip	4,137	1,000	(3,137)		(3,137)	413.7%	
4307 Bar Utensils & Equip	123	250	127		127	49.3%	
4311 Pest Control	1,935	2,000	65		65	96.7%	
4313 Stock Take	500	1,050	550		550	47.6%	
4314 Cost of Card Top Up Incentives	5,903	4,000	(1,903)		(1,903)	147.6%	
4903 Term Maintenance	637	4,000	3,363		3,363	15.9%	
The View :- Indirect Expenditure	<u>649,573</u>	<u>608,365</u>	<u>(41,208)</u>	<u>0</u>	<u>(41,208)</u>	<u>106.8%</u>	<u>2,673</u>
Net Income over Expenditure	<u>(98,865)</u>	<u>(86,665)</u>	<u>12,200</u>				
6000 plus Transfer from EMR	2,673						
Movement to/(from) Gen Reserve	<u>(96,192)</u>						
Golf Course and The View :- Income	1,055,611	1,007,765	(47,846)			104.7%	
Expenditure	1,149,973	1,147,435	(2,538)	0	(2,538)	100.2%	
Net Income over Expenditure	<u>(94,362)</u>	<u>(139,670)</u>	<u>(45,308)</u>				
plus Transfer from EMR	(25,604)						
Movement to/(from) Gen Reserve	<u>(119,966)</u>						
Grand Totals:- Income	2,903,945	2,567,090	(336,855)			113.1%	
Expenditure	2,311,498	2,639,666	328,168	0	328,168	87.6%	
Net Income over Expenditure	<u>592,447</u>	<u>(72,576)</u>	<u>(665,023)</u>				
plus Transfer from EMR	69,824						
less Transfer to EMR	441,090						
Movement to/(from) Gen Reserve	<u>221,181</u>						

03/05/2023

Seaford Town Council 2022/23

12:33

Balance Sheet as at 31st March 2023

31st March 2022

31st March 2023

31st March 2022		31st March 2023
	Current Assets	
91,371	Debtors	123,728
816	Sundry Debtors	19,353
29,438	VAT	3,630
82,120	Prepayments	77,658
0	Golf Course Income Control	12,373
0	The View Income Control	1,416
106,661	Current/Deposit Account	161,308
148	The View Petty Cash	99
162	Petty Cash	157
1,125,000	CCLA-Public Sector Deposit	1,725,000
70	Golf Proshop Float	70
200	The View Till 1 Float	200
200	The View till 2 Float	200
500	The View Safe Float	500
<u>1,436,686</u>		<u>2,125,694</u>
1,436,686	Total Assets	2,125,694
	Current Liabilities	
48,484	Creditors	104,393
2,000	Hurdis House-Deposit Received	2,000
258	Plastic Free Seaford	177
10,194	Accruals	37,888
0	Superannuation Control	12
215,683	Receipts in Advance	220,769
500	Deposits Received	500
5,031	The View Function Deposits	6,300
4,196	Swipe Card Top Ups	9,665
1	Mayor's Charity 2	788
0	Young Mayor's Charity 1	417
<u>286,347</u>		<u>382,909</u>
1,150,339	Total Assets Less Current Liabilities	1,742,786
	Represented By	
632,762	General Fund	788,017
517,577	Earmarked Reserves	954,769
<u>1,150,339</u>		<u>1,742,786</u>

31st March 2022

31st March 2023

The above statement represents fairly the financial position of the authority as at 31st March 2023 and reflects its Income and Expenditure during the year.

Signed :

Chairman

Date : _____

Signed :

Responsible

Financial

Date : _____

Seaford Town Council

Earmarked Reserves 2022-2023

08-23 Appendix 7

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 31/03/2023	Notes	Committee
320	Elections	16,138	£10,000.00			£26,138.16	Built up over the years to spread the cost of 4 yearly elections.	F&GP
321	Building Maintenance	20,000				£20,000.00	Contingency to meet unexpected liability on all buildings Expenditure to be used for Building Works at the Crypt	Shared
323	Crypt	£5,075.00			£1,413.96	£3,661.04	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		£1,251.00	£20,000.00	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	Grant received for CCTV £1,840 to be spent 2022/23	CS
329	The Salts Landscaping	£844.55			£844.55	£0.00	2022-23 Fence Repairs	CS
334	Seaford Head/South Hill Barn	£31,648.00	£19,828.95			£51,476.95	Earmarked from surplus filming income & SH Barn.	CS
335	Recruitment Costs	£0.00	£5,000.00			£5,000.00	To fund unknown recruitment costs	
336	Swimming Pool	£9,101.20			£9,101.20	£0.00	Unspent budget earmarked to be used in 2022/23 as per committee decision Capital Maintenance costs spent in 2022/23	CS
340	Vehicles & Equipment	£20,000.00	£5,182.00		£2,672.95	£22,509.05	Contingency to meet unexpected liability for vehicles & equipment. Reserve built up to fund replacements	Shared
342	Trees for Seaford *	£10,784.83	£8,372.96		£13,176.30	£5,981.49	Income received from Grants and Resident Donations. Restricted to spend only on Trees	CS
344	Projects Reserve	£16,333.00	£4,148.87			£20,481.87	unspent events & Xmas lights budgets £10,000 electrics at Bönningstedt for ice cream van	CS
345	Memorial Bench Maintenance	£3,681.00				£3,681.00	Contingency to meet maintenance needs of Memorial Benches	CS

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 31/03/2023	Notes	Committee
353	Professional Fees	£20,000.00			£8,544.07	£11,455.93	Contingency to meet unknown Liabilities <u>2022/23</u> £6610.07 Gabion wall	Shared
355	Civic Expenses	£2,000.00	£1,227.00		£1,985.00	£1,242.00	Contingency e.g. for Mayors chain/ Freedom of the Town 2022/23 £1,985 - Past Mayors badges	F&GP
356	Playgrounds	£10,000.00	£11,054.00			£21,054.00	For replacement equipment	CS
357	Seafront Maintenance	£5,000.00	£5,000.00			£10,000.00	Seafront maintenance <u>2023/24</u> lamppost heads & Columns	CS
358	Community Projects	£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	Income received from CIL monies - Restricted use <u>2022/23</u> up to £10,000 for tennis courts contingency £378,975.72 from Newlands Development <u>2023/24</u> CILrs will be considering the priorities for the use of CIL funds at a future Full Council meeting.	Shared
362	Seafront Projects	£9,770.00				£9,770.00	Sum earmarked from profits made on sale of Memorials @Martello Entertainment area	CS
363	Capital Receipts *	£152,683.23	£50,571.50		£69,549.23	£133,705.50	Can only be used for Capital Expenditure. <u>2022-2023</u> Martello Toilets £68913.23 used for Capital element of loans	Shared
366	Seafront Improvement Plan (SIP)	£34,810.58	£68,913.23		£16,412.03	£87,311.78	For expenditure on SDP <u>2022-2023</u> Martello Toilets £68913.23 from Capital receipts used to fund loans	CS
367	Water Refill Stations	£2,010.00	£1,170.00		£348.00	£2,832.00	Sponsorship income earmarked to use for maintenance	CS
368	Tennis Courts	£27,508.62	£3,875.00		£21,852.78	£9,530.84	£7,010 unspent loan £20,498.62 surplus grant & loan income not spent <u>2022/2023</u> Sports England Grant - £2,000 Earmarked unspent Loan £1875	CS

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 31/03/2023	Notes	Committee
369	VAT PE Calculation	£9,245.83	£30,234.13		£19,980.40	£19,499.56	Sum received after partial exemption calculation	Shared
370	Training	£1,941.00	£1,059.00			£3,000.00	surplus budget for future liability	Shared
371	Mayors Allowance	£180.93	£481.44	£180.93		£481.44	surplus budget due to Mayoral year end and financial year mis timings	F&GP
372	Utilities	£5,000.00				£5,000.00	for future liabilities due to uncertain electricity and gas costs	Shared
	TOTAL EMR	£517,576.52	£606,344.80	£180.93	£168,971.47	£954,768.92		

* RESTRICTED USE

2022-2023 Year End Sums Transferred to Earmarked Reserves

EMR	Description	Nominal	Cost Centre	Amount Transferred	Notes
320	Elections	4190	210	£10,000.00	Unspent balance of budget
326	Ground Maintenance	4260/1	various	£1,251.00	Surplus Income over Expenditure- top up to £20,000
334	Seaford Head/ SH Barn	1011/4501	116/117	£19,828.95	Additional Filming income over budget - for repair to Hope Gap steps/ SH Barn and Seaford Head
335	Recruitment Costs			£5,000.00	New EMR- Contingency to meet unknown liabilities
340	Vehicles and Equipment	4272	various	£5,182.00	Surplus Income over Expenditure- top up to £20,000 £3,272 unspent budget for Golf buggy & locker store
344	Projects Reserve/ Events		135	£4,148.87	Unspent Balance of events budgets
355	Civic Expenses			£1,227.00	contingency for Mayors chain, Freedom of the Town
356	Playgrounds			£11,054.00	to spread the cost of replacement equipment
357	Shoal/ Seafront Maintenance			£5,000.00	Lampost Column Replacement & Seafront Maintenance
368	Tennis court loan	4096	105	£1,875.00	Unspent Balance of budget-2022/23 unspent loan
370	Training	4010	various	£1,059.00	Unspent Balance budgets- Top up to £3,000
371	Mayors Allowance	4181	210	£481.44	Surplus budget that may be required due to year end miss-timings
366	Seafront Development Plan			£68,913.23	Equivalent to Capital Receipts spent transferred to usable EMR
	TOTAL EARMARKED			£135,020.49	
Transferred from Earmarked Reserves					
363	Capital Receipts Reserve			£68,913.23	Capital of Loan repayment paid from Capital Receipts Reserve



Seaford Town Council

Report No:	14/23
Agenda Item No:	14
Committee:	Full Council
Date:	29th June 2023
Title:	Co-operative Bank - Change of Signatories
By:	Lucy Clark, Finance Manager and Karen Singleton, Responsible Financial Officer (RFO)
Purpose of Report:	To appoint signatories to the Co-operative Bank Account for Seaford Town Council and agree to the necessary resolution

Recommendations

Full Council is recommended:

1. To appoint up to an additional five Councillors as signatories on the Co-operative Bank account for the Town Council.
2. To approve keeping the same Bank Signatories for their term(s) on the Town Council.
3. To approve the Finance Manager being an additional signatory on the Town Council's Co-operative Bank account for the reasons set out below.

1. Information

- 1.1** The Co-operative Bank has been the Town Council's bankers since March 2009 and has a mandate that requires two authorised signatories to sign cheques, direct debit mandates and make any changes to the account.
- 1.2** Following the election of the new Council, there are only three Councillor Signatories. Therefore, the Town Council needs to remove the old signatories and appoint up to seven more.
- 1.3** It is recommended that there are a maximum of eight councillor signatories on the account and that it would make sense that the additional five came from the Finance & General Purposes Committee.

- 1.4 Attached in Appendix A is the “Change of Account Signatories and Authorised Users” that will need completing and signing.
- 1.5 The process that the Co-operative Bank follows to put these new signatories in place is quite lengthy and has a significant amount of paperwork required. As such, it is recommended that once signatories are appointed, these remain in place for the councillor’s entire term of office rather than change each year, regardless of whether these signatories remain in the Finance and General Purposes Committee.
- 1.6 Whilst this is the recommendation, Councillors within the Finance and General Purposes Committee are not obliged to become signatories and other members of the Town Council are able to become signatories should they wish to put themselves forward to do so.
- 1.7 Councillors who are appointed to become signatories will need to complete Section 2 Parts A & C of the form with two existing signatories signing Section 3 of the form.
- 1.8 The Finance Manager, Responsible Finance Officer and Town Clerk are currently appointed as Authorised Users. However, the Co-operative Bank have very robust measures in place to prevent fraudulent activity and whilst this is necessary it is becoming increasingly difficult for the Finance Manager to speak on various banking matters as just an ‘authorised user’. For example, to cancel a debit card after an officer leaves, currently, this requires a telephone call by a Councillor signatory and not an authorised user.
- 1.9 Therefore, in light of the above, it is recommended that the Finance Manager is appointed as a signatory to be able to manage the account and assist with future changing of signatories.

2. Financial Appraisal

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

3. Contact Officer

- 3.1 The Contact Officers for this report are Lucy Clark, Finance Manager, and Karen Singleton, Responsible Finance Officer.

Change of Account Signatories and Authorised Users

This form can be used to add or remove signatories and authorised users to your Co-operative Bank business account. You can use this form to change the signatures on more than one account as long as they are for the same business, share the same signing authority and you are making the same changes to each account. If your accounts are for different businesses and/or require different signing authorities then a form must be completed for each account.

This change of signatories form is split out into the following sections:

Important Information

Section 1: Your details

Section 2: Part A: Personal details of all new signatories/authorised users
Part B: Removal of signatories/authorised users
Part C: All new account signatories

Section 3: Declaration

Next Steps

1 Complete all relevant sections in the form and write clearly in CAPITAL LETTERS.

2 Ensure all signatories/authorised users have read the 'Important information' section in the form and sign as appropriate. All required signatures will be highlighted with the image to the right. All signatures on this form must be original signatures in permanent ink.



3 Ensure Companies House/Charities Commission and your organisation's governing document has been updated to reflect any changes before submitting the form.

4 Post this form back to us using the address below. It may be useful if you keep a scanned copy or photocopy of your form before you send it to us.

Change of Signatories
The Co-operative Bank
P.O. Box 250
Skelmersdale
Lancashire
WN8 6WT

Need help? Contact Business Account Support on **03457 213 213***.

! Please note that we may require more information from you once we have received and reviewed this form.

Important information



Credit decisions and also the prevention of fraud and money laundering.

We may use credit reference and fraud prevention agencies to help us make decisions. A short guide to what we do and how both we and credit reference and fraud prevention agencies will use your information is detailed in the section called: **A condensed guide to the use of your personal and business information by ourselves and at credit reference and fraud prevention agencies**. For details of how your data may be used, also read carefully the 'Using Your Personal Information' notice provided with the terms and conditions of your account and the 'Your marketing preferences and consent declaration' section in this application form.

By confirming your agreement to proceed you are accepting that we may each use your information in this way.

A condensed guide to the use of your personal and business information by ourselves and at credit reference and fraud prevention agencies

- 1) When you apply to us to open an account, this organisation will check the following records about you and, where applicable, your business Partners and anyone to whom you are linked financially:
 - a) Our own.
 - b) Personal and, where applicable, business records at credit reference agencies (CRAs). When CRAs receive a search from us they will place a search footprint on your personal credit file and where applicable your business credit file that may be seen by other lenders. They supply both public (including the electoral register) and shared credit and fraud prevention information.
 - c) Those at fraud prevention agencies (FPAs).
 - d) If you're a Director, we will seek confirmation, from credit reference agencies, that the residential address that you provide is the same as that shown on the restricted register of Directors' usual addresses at Companies House.

We will make checks such as assessing this application for credit and verifying identities to prevent and detect crime and money laundering. We may also make periodic searches at CRAs and FPAs to manage your account with us.

- 2) If you are making a joint application or tell us that you have a spouse or financial associate, we will link your records together so you must be sure that you have their agreement to disclose information about them. CRAs also link your records together and these links will remain on your and their files until such time as you or your Partner successfully files for a disassociation with the CRAs to break that link.
- 3) Information on applications will be sent to CRAs and will be recorded by them, including, where applicable, information on your business and its proprietors. The CRAs may create a record of the name and address of your business and its proprietors if there is not one already.
- 4) Where you borrow from us, we will give details of your account(s) and how you manage it/them to CRAs.
- 5) If you borrow and do not repay in full and on time, CRAs will record the outstanding debt. This information may be supplied to other organisations by CRAs and FPAs to perform similar checks and to trace your whereabouts and recover debts that you owe. Records remain on file for six years after they are closed, whether settled by you or defaulted.
- 6) If false or inaccurate information is provided and fraud is identified, details including the names of the company Directors at the time of the fraud will be passed to fraud prevention agencies. You undertake to inform all Directors of this notice.
- 7) Law enforcement agencies may access and use this information.
- 8) We and other organisations may also access and use this information to prevent fraud and money laundering, for example, when:
 - a) Checking details on applications for credit and credit-related or other facilities.
 - b) Managing credit and credit-related accounts or facilities.
 - c) Recovering debt.
 - d) Checking details on proposals and claims for all types of insurance.
 - e) Checking details of job applicants and employees.
- 9) If you have borrowed from us and do not make payments that you owe us, we will trace your whereabouts and recover debts.
- 10) We and other organisations may access and use from other countries, the information recorded by fraud prevention agencies.
- 11) Your data may also be used for other purposes for which you give your specific permission or, in very limited circumstances, when required by law or where permitted under the terms of the Data Protection Legislation.

How to find out more

You can contact the credit reference agencies currently operating in the UK; the information they hold may not be the same so it is worth contacting them all.

- **Transunion International UK Limited**, Consumer Services Team, PO Box 491, Leeds LS3 1WZ or call 0330 024 7574 or log on to www.transunionstatreport.co.uk
- **Equifax PLC**, Credit File Advice Centre, PO Box 3001, Bradford BD1 5US or call 0844 335 0550 or log on to www.equifax.co.uk
- **Experian**, Consumer Help Service, PO Box 8000, Nottingham NG80 7WF or call 0344 481 8000 or log on to www.experian.co.uk
- If you want to receive details of the relevant fraud prevention agencies please contact us at The Co-operative Bank, Fraud Management, Delf House, Skelmersdale WN8 6YL.

Section 1 Your details

Bank Account Details

Please list all accounts held by the business with The Co-operative Bank to which you wish to make the changes as set out in this form. If you need more space please attach a separate sheet of paper or photocopy the page. As a reminder, you can use this form to change the signatures on more than one account as long as they are for **the same business, share the same signing authority and you are making the same changes to each account**. If your accounts are for different businesses and/or require different signing authorities then a form must be completed for each account.

Sort code <input type="text"/>	Account number <input type="text"/>	Account Name _____
Sort code <input type="text"/>	Account number <input type="text"/>	Account Name _____
Sort code <input type="text"/>	Account number <input type="text"/>	Account Name _____
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Sort code <input type="text"/>	Account number <input type="text"/>	Account Name _____
Sort code <input type="text"/>	Account number <input type="text"/>	Account Name _____

Section 1 Your details

This section **MUST** be fully completed to make sure that no key details have changed on your account. Even if you aren't changing your key contact, please complete this section so that we can verify that all our relevant contact information for your account/s remains up to date.

Key contact

This is the name of the person in your business to which all communication and statements for this account or accounts will be sent.

Title

First name

Middle name(s)

Surname

Position

Telephone number

Mobile number

Email address

Correspondence address – Carefully consider where statements are sent to as you may be at an increased risk of fraud if they are sent to an official's personal address rather than a business address.

Name/Number

Street

Town/City

County

Postcode

Section 1 Your details

Tax status - this section MUST be completed to prevent any delays with your request

UK tax regulations require the collection of information regarding an account holder's tax residency and citizenship. Therefore, please complete the relevant questions below and provide the information requested. Please note that we may be required to share this information about you with the relevant tax authorities.

If at any time in the future you need to change the information that you have provided, you are required to advise us within 30 days of such a change in circumstances. If you have any questions about how to complete this form, please contact your tax adviser.

Does your business generate 50% or more of its income from the sale of goods and/or the provision of services?

Yes No

Was your business established or is it resident for tax, outside the UK? Yes No

If yes, please provide details of your tax residences below. If you have more than two countries' information to provide, please photocopy this page.

Country where business established/tax residency

Tax Identification Number (TIN)

<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>

Your marketing preferences and consent declaration

At The Co-operative Bank p.l.c. (trading names - smile, Platform and Britannia) we would like to keep you up to date with details of our banking products and services such as: current accounts, savings, secured and unsecured lending products.

If you consent to us contacting you for this purpose, please tick the relevant box(es):

You have the right to withdraw, object to, or change your marketing preferences at any time either by calling us or visiting one of our branches.

by post by telephone by email by text message

The Co-operative Bank p.l.c. would also like to keep you up to date with relevant products and services available to you by our carefully selected third parties. (Go to [co-operativebank.co.uk/global/thirdparties](https://www.co-operativebank.co.uk/global/thirdparties) for a list of third parties.)

Please tick if you consent to this:

Section 2

Part A – Personal details

IF YOU ARE ADDING MORE THAN ONE NEW SIGNATORY/AUTHORISED USER PLEASE PHOTOCOPY THIS SECTION BEFORE COMPLETING.



IMPORTANT: this section must be completed in full by all new signatories or authorised users. Please provide three full years' address history for each person. If you are a new account signatory you will also need to sign Section 2 Part C. If you are not an EU national you may also need to provide additional proof to show that you have the right to reside in the UK.

BEFORE COMPLETING THIS SECTION PLEASE ENSURE YOU HAVE READ AND UNDERSTOOD THE 'IMPORTANT INFORMATION' SECTION OF THIS FORM.

Title	First name (in full)	Middle name(s)
<input type="text"/>	<input type="text"/>	<input type="text"/>
Surname		
<input type="text"/>		
Any other names(s) you have been known as during the last six years:		
<input type="text"/>		
Date of birth	<input type="text"/>	Nationality/Nationalities
	day month year	<input type="text"/>
Position within business		
<input type="text"/>		
Telephone Number		
<input type="text"/>		
Mobile Number - If you request a debit card, you MUST provide a UK mobile number to enable you to use your card online		
<input type="text"/>		

Current home address

Home/Flat name/number	Street
<input type="text"/>	<input type="text"/>
<input type="text"/>	
Town/City	Postcode
<input type="text"/>	<input type="text"/>
How long have you lived at this address?	<input type="text"/> Years <input type="text"/> Months

We must capture all addresses within the past 3 years.

If you have lived at any other addresses in the past 3 years, please provide details below. Please attach supplementary address information separately if required.

Home/Flat name/number	Street
<input type="text"/>	<input type="text"/>
<input type="text"/>	
Town/City	Postcode
<input type="text"/>	<input type="text"/>
How long have you lived at this address?	<input type="text"/> Years <input type="text"/> Months

PLEASE ENSURE THAT YOU ALSO COMPLETE THE NEXT PAGE IN FULL AND SIGN WHERE INDICATED. IT WILL CAUSE YOUR REQUEST TO BE DELAYED IF YOU DON'T DO THIS.

If you are completing a photocopied page, please insert the first sort code and account number listed on page 3 here:

Sort code	Account number
<input type="text"/>	<input type="text"/>

Do you already hold a Co-operative Bank account (personal and/or business)? If so, please complete your sort code and account number in order for us to keep our records up to date:

Sort code

			-			-		
--	--	--	---	--	--	---	--	--

Account number

--	--	--	--	--	--	--	--	--	--

Tax Information - this section MUST be completed to prevent any delays with your request

Are you a UK Resident for Tax purposes? Yes can include retired people, children and anyone who would be liable to pay tax in the UK if they had enough income. If you are unsure of your UK tax residence status, please refer to the government website: www.gov.uk/tax-foreign-income/residence

Yes No

Are you a United States (US) Citizen?

If 'Yes', add your Tax Identification Number here

Yes No

The term US Citizen means: An individual born in the United States, an individual whose parent is a United States citizen, a former alien who has been naturalized as a United States citizen, or an individual born in Puerto Rico, Guam or United States Virgin Islands.

Are you resident outside the UK for Tax purposes? If 'Yes' complete the details of your Tax residencies and associated references below:

Yes No

Countries or jurisdictions where Tax Resident

Tax Identification Number (TIN)

Enter the tax reference number that your country of residence for tax purposes has issued you (this includes TIN, a National Insurance Number (Jersey, Guernsey or IoM), a social security number or a resident registration number).

Your consent - please read and sign this section

I authorise the Bank to search the files of one or more credit reference agencies, who will keep a record of that search, and make other enquiries the Bank believes necessary to confirm the details on this application form and for credit assessment. If false or inaccurate information is provided and fraud is identified, details including the names of the company Directors at the time of the fraud will be passed to fraud prevention agencies to prevent fraud and money laundering. You undertake to inform all Directors of this notice.

It is important that you read and understand the 'Important Information' section in the application form and the 'Using Your Personal Information' notice provided with your terms and conditions.

By signing below you agree that we can use your information in this way.

(Additional information may be requested by the Bank if no/insufficient records are found by searches.)

Please also complete the Account Signatories Section 2 Part C if you wish to be a Signatory on the account.

Signature 
<input type="text"/>

Date

--	--	--	--	--	--	--	--

What level of access do you require, please tick one:

Signatory and Authorised User Authorised User Only No access to the account required

IF YOU HAVE TICKED TO BE BOTH A SIGNATORY AND AN AUTHORISED USER, PLEASE ENSURE THAT YOU ALSO COMPLETE AND SIGN SECTION 2 PART C.

An **Authorised User** is anybody who is allowed to access the account via telephone and/or business online banking, regardless of their position or stake in the company. Authorised Users will not be able to sign any requests on your behalf to request changes to the Business Account nor can they make any Lending requests. Please note that this will grant the Authorised User access to any other accounts held in the same business name. **DO NOT SIGN SECTION 2 PART C IF YOU'RE AN AUTHORISED USER ONLY.**

Signatories will also be able to access the account via telephone and/or business online banking, sign cheques and issue instructions to make changes to the account.

Do you require any of the following? If your account isn't currently set up for online banking, you will need to also complete a business online banking application form.

Online Banking Debit Card (current accounts only)

If requested above, Signatories or Authorised Users will be permitted to use Online Banking and make transactions on your behalf regardless of any different signing instructions or authority on your account held by the Bank.

If you are completing a photocopied page, please insert the first sort code and account number listed on page 3 here:

Sort code

--	--	--	--	--	--

Account number


--	--	--	--	--	--	--	--

Section 2


PART B – Removal of signatories or authorised users

PLEASE PHOTOCOPY THIS PAGE BEFORE COMPLETING IF YOU ARE REMOVING MORE THAN 4 PEOPLE.

! **IMPORTANT:** this section **MUST** be completed by **ALL** signatories/authorised users being **REMOVED** from the account. By signing below you agree to be removed as a signatory/authorised user from all accounts listed in Section 1.

Title	First name	
Surname		Signature 
Position		

Title	First name	
Surname		Signature 
Position		

Title	First name	
Surname		Signature 
Position		

Title	First name	
Surname		Signature 
Position		

! Important Information

- Any debit cards or online access will be automatically revoked for outgoing signatories/authorised users.
- If you are a joint partnership, ALL outgoing partners **MUST** sign this section.
- If any outgoing signatures are unobtainable, please provide a letter signed in accordance with the existing account mandate.
- If a signatory or authorised user is deceased, please provide a letter signed in accordance with the existing account mandate. There may be instances where we will require a certified copy of the death certificate, for example a joint partnership account. We will tell you if we need this.
- Any outgoing signatories who remain associated to the business (e.g. remaining as a director on a Limited Company) will continue to be recorded as an official on the account/s listed in section 1.

Section 2

PART C – All new account signatories

IMPORTANT - ALL NEW SIGNATORIES MUST SIGN THIS SECTION. PLEASE PHOTOCOPY THIS PAGE BEFORE COMPLETING IF YOU REQUIRE MORE SIGNATURES OR IF YOU NEED THIS CHANGE MAKING TO MORE THAN ONE ACCOUNT.

Signing authority for all accounts listed in section 1 (page 3)

PLEASE CONFIRM THE LEVEL OF SIGNING AUTHORITY REQUIRED ONCE THE SIGNATORY CHANGES HAVE BEEN APPLIED. INSERT THE FIRST SORT CODE AND ACCOUNT NUMBER FROM THOSE LISTED ON PAGE 3 INTO THE BOXES BELOW.

Sort code

Account number

Please tick the level of signing authority required when making a request or giving an instruction to the Bank, etc.:

Any one of the signatories to sign

Any two of the signatories to sign

All of the signatories to sign

Other combination (please give details below)

Title

First name

Surname

Position

Signature



Title

First name

Surname

Position

Signature



Title

First name

Surname

Position

Signature



Title

First name

Surname

Position

Signature



Section 3 Declaration

! THIS SECTION SHOULD BE SIGNED IN ACCORDANCE WITH YOUR EXISTING ACCOUNT MANDATE. FAILURE TO PROVIDE ALL RELEVANT SIGNATURES WILL RESULT IN THE FORM BEING RETURNED AND A DELAY IN PROCESSING. IF YOU REQUIRE MORE SPACE, PLEASE CONTINUE TO THE NEXT PAGE.

If your organisation requires a resolution (for example a Limited Company) to make such changes, by signing this declaration, you are confirming that the changes being made are in accordance with your constitution..

- I am an existing authorised signatory on the account(s) which are listed in Section 1
- I agree to the addition and removal of signatories and/or authorised users in accordance with Section 2 Parts A and B
- I authorise the Bank to continue to operate the account(s) listed in Section 1 in accordance with the signing instructions as set out in Section 2 Part C

Name

Position in Company

Signature



Date

Name

Position in Company

Signature



Date

Name

Position in Company

Signature



Date

Name

Position in Company

Signature



Date

Please call 03457 213 213* (8am to 6pm Monday to Friday, 9am to 12 noon Saturday) if you would like to receive this information in an alternative format such as large print, audio or Braille.

The Co-operative Bank p.l.c. is authorised by the Prudential Regulation Authority and regulated by the Financial Conduct Authority and the Prudential Regulation Authority (No.121885). The Co-operative Bank, Platform, smile and Britannia are trading names of The Co-operative Bank p.l.c., P.O. Box 101, 1 Balloon Street, Manchester M60 4EP. Registered in England and Wales No.990937. Credit facilities are provided by The Co-operative Bank p.l.c. and are subject to status and our lending policy. The Bank reserves the right to decline any application for an account or credit facility. The Co-operative Bank p.l.c. subscribes to the Standards of Lending Practice which are monitored by the Lending Standards Board.

*Calls to 03 numbers cost the same as calls to numbers starting with 01 and 02. Calls may be monitored or recorded for security and training purposes.

Information correct as at 12/2021.



Seaford Town Council

Report No:	26/23
Agenda Item No:	15
Committee:	Full Council
Date:	29th June 2023
Title:	Communications Update
By:	Adam Chugg, Town Clerk
Purpose of Report:	To update councillors on how best internal communications are carried out and trail future developments

Recommendations

Full Council is recommended:

1. To note the report

1. Introduction

- 1.1** It is important for the good workings and positive environment at the Council that we support, enable and underpin effective and mutually respectful communication between councillors, officers and each other.
- 1.2** A good model to have is where:
 - Councillors are informed and engaged.
 - Officers are supported to achieve successful outcomes.
- 1.3** The approach taken should be underpinned by the Code of Conduct, Civility and Respect Pledge and an overall approach of mutual respect.
- 1.4** A good place to start is making sure all councillors know how to ask questions, raise concerns, or put forward ideas.

2. New Communications Procedures

- 2.1** To clarify and strengthen matters, officers are working on a 'SPOC' (Single Point of Contact) system. This will not only enable all councillor communications to go to the correct place but have the added value that information be recorded for review, learning and to maximise appropriate accountability.
- 2.2** In addition, a new 'open time' will be set up for a Thursday evening each month where any councillors can come and see the Town Clerk to raise any/discuss any matters with them. Councillors are, of course, free to come to the office or make appointments, but there is a risk that the clerk may be in a meeting/out of the office when they do so – so we want to complement this with an additional monthly slot. Dates will be circulated once these slots have been finalised.
- 2.3** The new procedures and details will come to the July Full Council for consideration, comment, and adoption, but we wanted to make things clear now.
- 2.4** While this is being finalised, please send any questions, ideas or concerns to the Town Clerk in the first instance, who can direct them appropriately.

3. Financial Appraisal

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

4. Contact Officer

- 4.1** The Contact Officer for this report Adam Chugg, Town Clerk.



Seaford Town Council

Report No:	23/23
Agenda Item No:	16
Committee:	Full Council
Date:	29th June 2023
Title:	Annual Policy Update 2023 - 2024
By:	Melanie Nicholls, HR & Governance Manager
Purpose of Report:	To provide Full Council with an update on the 2023 - 2024 work schedule with the Town Council's policies

Recommendations

Full Council is recommended:

1. To note the contents of the report.

1. Policies and Procedures

- 1.1** The Town Council has a full suite of policies governing its operations and ensuring complete transparency and openness about these processes.
- 1.2** Due to the disruption to 'normal' operations in recent years, some policy reviews have been forced to be delayed until such a date when they can be completed.
- 1.3** In reviewing policies we note that the content of some are highly procedural and cover matters of administrative detail not needed in the policy document itself. Going forward it is the intention of officers to propose policies with the procedural aspects being included as supporting documents rather than in the main text. This will ensure that operationally the Town Council is meeting the requirements of the policy using the most up to date methods available.

2. Policy Database

- 2.1** Officers maintain a policy database to keep a track of the policies and the various review dates. The policy database is reviewed annually and assigned updated review dates to each policy with the aim of creating a realistic target for policy reviews over the coming years.
- 2.2** The updated database entry for 2023 - 2024 can be found at Appendix A – this has been presented in the order of review date for ease of reading.
- 2.3** Members will note that the reviews for this current municipal year have been assigned specific review dates – these correlate to dates already scheduled within the meetings timetable. The database also sets out where a review will be taken through a committee prior to going to Full Council.
- 2.4** There are some policies where a specific review date has not been identified. Where this is the case, there is an explanatory note in the comments column.
- 2.5** To assist with scheduling review dates, a ‘future review frequency’ is assigned to each policy. There may be times when this frequency is deviated from (such as legislation change causing an earlier review of a policy) but this provides a useful guide for officers with review frequencies.
- 2.6** If a policy review is unable to take place within the anticipated timeframe, officers will inform the relevant Chair, along with the reason for having to delay the review. A delay would usually be due to it not being a practical time for the review to take place (impending legislation or best practice changes, for example) or workload demands forcing non-essential reviews to be put on hold. Officers endeavour to meet the review schedule wherever possible.

3. Policy Adoption Process

- 3.1** The process for the adoption of policies is as follows:
 - (a)** Officers create a draft/revised policy in line with the review timetable and having done the necessary research and communication with stakeholders to adequately inform the review process.

- (b)** This is presented by officers to the relevant committee or Full Council meeting for consideration, with any changes tracked and an explanation of changes being presented.
- (c)** If going through a committee, the committee is asked to review the policy and recommend that Full Council adopts the policy (either as presented or with changes discussed in the committee meeting).
- (d)** Full Council then considers this recommendation at its next available meeting. The recommended policy is presented with the agenda with a brief covering report and is NOT adopted at the point of the meeting where the committee meeting minutes are approved.
- (e)** If the policy is presented straight to Full Council, this will be presented in the usual process for items of business on the agenda.
- (f)** The newly adopted policy is published by officers and the policy database / review timetable updated accordingly.

3.2 Officers feel comfortable with this process but welcome any thoughts or feedback that councillors may have on the above.

4. Financial Appraisal

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

5. Contact Officer

5.1 The Contact Officer for this report is Melanie Nicholls, HR& Governance Manager

				Full Council			Future	
				Review	Committee & Review	Responsible	Review	
	Title	Status	Adoption date	Date/Year	Date	officer	Frequency	Comments
							(Yrs)	
C7	Standing Orders	Adopted Policy	May-22	Jun-23	-	HRGM	1	
C6	Scheme of Delegation	Adopted Policy	May-22	Jul-23	-	HRGM	1	
FI 1	Data Protection Policy	Adopted Policy	Oct-18	Jul-23	-	HRGM	5	
FI 3	FOI Publication Scheme	Adopted Policy	Oct-20	Jul-23	-	ATC	3	
C1	Strategic Plan	Adopted Policy	Oct-18	Sep-23	-	TC	varies	
C4	Complaints Procedure	Adopted Policy	Jun-18	Jul-23	-	HRGM	4	
CC1	Awards Policy	Adopted Policy	Oct-18	Sep-23	-	ATC	5	
M6	Single Use Plastics Policy	Adopted Policy	May-21	Nov-23	Climate Change, Oct-23	HAPS	tbc	
P1	Appraisal Scheme Policy	Adopted Policy	Jun-18	Nov-23	Personnel, Oct-23	HRGM	3	
P14	Acceptable Use of Computers, Internet and Email Facilities	Adopted Policy	May-18	Nov-23	-	HRGM	4	
P16	Additional Hours Policy	Adopted Policy	Jun-18	Nov-23	Personnel, Oct-23	HRGM	3	
P3	Disciplinary Procedure	Adopted Policy	Nov-16	Nov-23	Personnel, Oct-23	HRGM	3	
FS 15	Safeguarding Policy - Tennis	Adopted Policy	Jan-22	Nov-23	Comm. Serv, Sept-23	HAPS / HRGM	5	
P6	Grievance Policy	Adopted Policy	Nov-16	Nov-23	Personnel, Oct-23	HRGM	3	
FS 10	Tree Policy	Adopted Policy	Aug-18	Nov-23	Comm. Serv, Sept 23	HAPS	5	
FS 12	Busking Policy	Adopted Policy	Mar-18	Nov-23	Comm. Serv, Sept 23	HAPS	5	
FS 3	Corporate Sponsorship Policy	Adopted Policy	Jun-18	Jan-24	Comm. Serv, Dec 23	HAPS	5	
FS 4	Memorial & Donation Policy	Adopted Policy	Aug-18	Jan-24	Comm. Serv, Dec 23	HAPS	5	
M 3	Traveller Policy	Adopted Policy	Aug-18	Jan-24	Comm. Serv, Dec 23	HAPS	3	
F7	Grants Policy	Adopted Policy	May-21	Jan-24	F&GP, Dec-23	FM	3	
P?	Leave Policy (annual and compassionate leave)	New policy to be written	-	Mar-24	Personnel, Mar-24	HRGM	tbc	
P?	Wellbeing policy (including menopause)	New policy to be written	-	Mar-24	Personnel, Mar-24	HRGM	tbc	
P?	Recruitment Policy	New policy to be written	-	Mar-24	Personnel, Mar-24	HRGM	tbc	
P?	Safeguarding Policy (whole Council)	New policy to be written	-	Mar-24	-	HRGM	tbc	
Co 1	Communications Strategy	New policy to be written	-	Mar-24	-	ATC	tbc	
FS 13	Concession and Street Trading Policy	New policy to be written	-	Mar-24	-	HAPS	tbc	
To be confirmed								
C9	Disaster Recovery Policy	Adopted Policy	Aug-19	Mar-24	-	RFO	tbc	Target meeting to be identified following staff changes
Other								
Co 3	Notice Board Policy Wilthin comms poli	Adopted Policy	Jun-15	TBC*	-	ATC	tbc	*To be merged with Communications Strategy
Co 5	Press and Media Policy	Adopted Policy	May-16	TBC*	-	ATC	tbc	*To be merged with Communications Strategy
P17	Child Protection Policy	Adopted Policy	Oct-18	TBC*	Personnel, Mar-24	HRGM	5	*To be included in new Safeguarding Policy for whole council
P21	Reservist Policy	Adopted Policy	Jul-22	TBC*	Personnel, tbc	HRGM	varies	*Annual check for change to Ministry of Defence Example Policy that would prompt the need to review this policy

Policy Reference Rough Guide:

- C Civic
- Co Communications
- F Finance
- FI Freedom of Information
- FS Facilities & Services
- M Miscellaneous
- P Personnel

Review Frequency Rough Guide:

- 1 = required annually
- 3 = operational
- 4 = best practice to have each Council administration review once
- 5 = strategic / led by external factors



Seaford Town Council

Report No:	02/23
Agenda Item No:	17
Committee:	Full Council
Date:	29th June 2023
Title:	Annual Review of Standing Orders
By:	Adam Chugg, Town Clerk
Purpose of Report:	To present the annual review of the Town Council's Standing Orders policy document

Recommendations

Full Council is recommended:

1. To adopt the Standing Orders policy document as presented with report 02/23.

1. Information

- 1.1 As a core part of a local council's governance documents, it is considered best practice that local councils review their Standing Orders annually.
- 1.2 Officers have undertaken the annual review of the Town Council's Standing Orders policy document.
- 1.3 The reviewed document is included at Appendix A of this report.
- 1.4 There are no recommended changes to the document.
- 1.5 A comprehensive review of the document was undertaken by the Town Council in 2021. All town councillors were invited to feed into this review in 2021, the result of which was a significant number of changes to ensure the document was fit for purpose and user-friendly.
- 1.6 If councillors wish to remind themselves of the amendments discussed and subsequently adopted, the details can be found on the [Town Council website's meetings page](#) (25th August 2021, Full Council meeting).

- 1.7 The National Association of Local Councils (NALC) governs the national model standing orders, which all parish and town councils are recommended to adopt.
- 1.8 Officers have checked and can confirm that there have been no further changes to the national model Standing Orders since the last review in May 2022.
- 1.9 Full Council is recommended to adopt the Standing Orders policy document as presented with report 02/23.

2. Financial Appraisal

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

3. Contact Officer

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



Seaford Town Council

Standing Orders

Policy Ref.	C7
Date Last Adopted	May 2022 (addition made in March 2023)
Date of Next Review	May 2023
Possible Prompts for Earlier Review	Change in national model Standing Orders
Previous Adoption Dates	August 2021 June 2020 June 2019 May 2018 May 2017 May 2016 November 2014 June 2013 June 2012 March 2011
Author	Town Clerk

Standing Orders

Introduction

Standing Orders are the written rules of Seaford Town Council. They are used to confirm the Town Council's internal organisation, administrative procedures, procedural matters for meetings and enable good and effective working relationships between officers and members.

Meetings of Full Council and its Committees, councillors, the Proper Officer and Responsible Financial Officer are subject to many statutory (legal) requirements. The Standing Orders confirm those statutory requirements.

These Standing Orders are based on the national model produced by the National Association of Local Councils (NALC). Standing orders that are within bold type contain statutory requirements and it is therefore recommended that councils adopt them without changing them. Other standing orders not in bold are designed to help the Town Council operate effectively but do not contain statutory requirements so they may be drafted or amended to suit the Town Council's needs.

The Town Council has a suite of other policies that may be made mention to in the Standing Orders. The Town Council has its adopted Financial Regulations which regulate and control the financial affairs and accounting procedures of the Town Council.

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1 Rules of debate at all meetings

- a Councillors shall address the presiding Chair.
- b A Councillor shall indicate that they wish to speak by raising a hand and Councillors shall be heard in the order in which they indicated. If two or more Councillors indicate at once, the presiding Chair shall call upon one of them to speak before the other.
- c Whenever the presiding Chair speaks during a debate all other Councillors shall be silent.
- d These rules apply to Full Council as well as Committee and Sub-Committee meetings.
- e Debate on an agenda item can and usually will take place prior to any motion being made.
- f Reports, and motions on the agenda shall be considered in the order that they appear unless the order is changed at the discretion of the Chair of the meeting.
- g A motion (including an amendment) shall not be progressed unless it has been moved and seconded.
- h A motion on the agenda that is not moved by its proposer may be treated by the Chair of the meeting as withdrawn.
- i If a motion (including an amendment) has been seconded, it may be withdrawn by the proposer only with the consent of the seconder and the meeting.
- j An amendment is a proposal to remove or add words to a recommendation or motion. It shall not negate the motion.
- k If an amendment to the original recommendation or motion is carried, the amended motion becomes the Substantive motion upon which further amendment(s) may be moved.

- l An amendment shall not be considered unless early verbal notice of it is given at the meeting and, if requested by the Chair of the meeting, is expressed in writing to the Chair.
- m A Councillor may move an amendment to their own motion if agreed by the meeting. If a motion has already been seconded, the amendment shall be with the consent of the seconder and the meeting.
- n If there is more than one amendment to an original or Substantive motion, the amendments shall be moved in the order directed by the Chair.
- o Subject to Standing Order 1(p) below, only one amendment shall be moved and debated at a time, the order of which shall be directed by the Chair of the meeting.
- p One or more amendments may be discussed together if the Chair of the meeting considers this expedient but each amendment shall be voted upon separately.
- q A Councillor may not move more than one amendment to an original or Substantive motion.
- r The mover of an amendment has no right of reply at the end of debate on it.
- s Where a series of amendments to an original motion are carried, the mover of the original motion shall have a right of reply either at the end of debate of the first amendment or at the very end of debate on the final Substantive motion immediately before it is put to the vote.
- t Unless permitted by the Chair of the meeting, a Councillor may speak once in the debate on a motion except:
 - i. to speak on an amendment moved by another Councillor;
 - ii. to move or speak on another amendment if the motion has been amended since they last spoke;
 - iii. to make a point of order;

- iv. to give a personal explanation; or
- v. in exercise of a right of reply.
- u With the exception of 1(t) above, the Chair will only allow a Councillor to speak again if the Councillor is introducing new information.
- v During the debate of a motion, a Councillor may interrupt only on a point of order or a personal explanation and the Councillor who was interrupted shall stop speaking. A Councillor raising a point of order shall identify the Standing Order which he considers has been breached or specify the other irregularity in the proceedings of the meeting they are concerned by.
- w A point of order shall be decided by the Chair of the meeting and their decision shall be final.
- x When a motion is under debate, no other motion shall be moved except:
 - i. to amend the motion;
 - ii. to proceed to the next business;
 - iii. to adjourn the debate;
 - iv. to put the motion to a vote;
 - v. to ask a person to be no longer heard or to leave the meeting;
 - vi. to refer a motion to a Committee or Sub-Committee for consideration;
 - vii. to exclude the public and press;
 - viii. to adjourn the meeting; or
 - ix. to suspend particular Standing Order(s) excepting those which reflect mandatory statutory requirements.
- v Before an original or Substantive motion is put to the vote, the Chair of the meeting shall be satisfied that the motion has been sufficiently debated and that the mover of the motion under debate has exercised or waived his/her right of reply.

- w Excluding motions moved under Standing Order 1(x) above, the contributions or speeches by a Councillor shall relate only to the motion under discussion and shall not exceed three minutes without the consent of the Chair of the meeting.

2 Disorderly conduct at meetings

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

3 Meetings generally

- a **Meetings shall not take place in premises which at the time of the meeting are used for the supply of alcohol, unless no other suitable premises are available free of charge or at a reasonable cost.**
- b **A minimum of three clear days' notice of Full Council meetings must be given to councillors and the public. The minimum three clear days for notice of a meeting must not include:**
1. **the day on which notice was issued.**
 2. **the day of the meeting.**
 3. **a Sunday.**

- 4. a day of the Christmas break, a day of the Easter break, a bank holiday or a day appointed for public thanksgiving or mourning.**
- c A minimum of three clear days' notice of a Committee or Sub-Committee meeting must be given to councillors and the public. The minimum three clear days for notice of a meeting must not include:
1. the day on which notice was issued.
 2. the day of the meeting.
- d **Meetings shall be open to the public unless their presence is prejudicial to the public interest by reason of the confidential nature of the business to be transacted or for other special reasons. The public's exclusion from part or all of a meeting shall be by a resolution which shall give reasons for the public's exclusion.**
- e Members of the public who are present at meetings during public participation may make representations, answer questions and give evidence at a meeting which they are entitled to attend in respect of the business on the agenda, subject to the Town Council's Public Participation policy.
- f A person present at a meeting may not create an oral report or oral commentary (such as, for example, using an audio recorder to record that person's commentary on the meeting, or to take that person's verbal notes of the meeting) about a meeting as it takes place without permission. This is so as to prevent disruption to or confusion at the meeting.
- g **Subject to Standing Order 3 (f), a person attending the meeting is permitted to film, photograph, make an audio recording of the meeting, or other means, in order to enable those not present to see or hear an accurate account of the meeting as it takes/took place or later in order to give them an accurate oral or written account of the meeting.**
- h **The press shall be provided with reasonable facilities for the taking of their report of all or part of a meeting at which they are entitled to be present.**

- i A Councillor shall indicate that they wish to speak by raising their hand and Councillors shall be heard in the order in which they indicated. When given permission by the Chair of the meeting to speak Councillors shall stand whilst addressing the Chair (except when a Councillor has a disability or is likely to suffer discomfort). The Chair of the meeting may at any time permit a Councillor to be seated when speaking.
- j A Councillor who speaks at a meeting shall direct their comments to the Chair of that meeting.
- k **Subject to Standing Orders which indicate otherwise, anything authorised or required to be done by, to or before the Chair of the Town Council may in their absence be done by, to or before the Vice-Chair of the Town Council (if any).**
- l **The Chair, if present, shall preside at a meeting. If the Chair is absent from a meeting, the Vice-Chair, if present, shall preside. If both the Chair and the Vice-Chair are absent from a meeting, a Councillor as chosen by the Councillors present at the meeting shall preside at the meeting.**
- m **Subject to a meeting being quorate, all questions at a meeting shall be decided by a majority of the Councillors or non-Councillors with voting rights present and voting.**
- n **The Chair of a meeting may give an original vote on any matter put to the vote, and in the case of an equality of votes may exercise their casting vote whether or not they gave an original vote.**

See Standing Orders 5(i) and (j) below for the different rules that apply in the election of the Chair of the Town Council at the Annual Meeting of the Town Council.

- o **Unless Standing Orders provide otherwise, voting on a question shall be by a show of hands. At the request of a Councillor, the voting on any question shall be recorded so as to either, show how each Councillor present voted or show how the individual councillors voted – it will be**

up to the councillor requesting the recorded vote to state which record they are requiring. Such a request shall be made before moving on to the next item of business on the agenda.

- p The minutes of a meeting shall include an accurate record of the following:
- i. the time and place of the meeting;
 - ii. the names of Councillors present and absent, noting those that have given apologies;
 - iii. interests that have been declared by Councillors and non-Councillors with voting rights;
 - iv. the grant of dispensations (if any) to councillors and non-councillors with voting rights;
 - v. whether a Councillor or non-Councillor with voting rights left the meeting when matters that they held interests in were being considered;
 - vi. if there was a public participation session; and
 - vii. the resolutions made.
- q **A Councillor or a non-Councillor with voting rights who has a disclosable pecuniary interest or another interest as set out in the Town Council's Code of Conduct in a matter being considered at a meeting is Subject to statutory limitations or restrictions under the Code on their right to participate and vote on that matter.**
- r **No business may be transacted at a meeting unless at least one-third of the whole number of members of the Full Council or Committee are in attendance at the meeting (regardless of if they have declared an interest and abstained from voting or exited the meeting for an agenda item) and in no case shall the quorum of a meeting be less than three.** See *Standing Order 4d(viii) below for the quorum of a Committee or Sub-Committee meeting.*

- s **If a meeting is or becomes inquorate no business shall be transacted** and the meeting shall be closed. The business on the agenda for the meeting shall be adjourned to another meeting.
- t A meeting shall not exceed a period of three hours.
- u In the event that a larger number of people than that which can be accommodated are present for a single item, it must be decided by Full Council (or Committee) on whether to proceed with the item or adjourn or defer the matter for subsequent debate at a larger venue.
- v All formal meetings of Full Council and its committees must be administered by an appropriate Town Council Officer or, where that is not deemed appropriate, by an officer sourced from another local authority or authorised local government body.

4 Committees, Sub-Committees and Working Groups

- a The Town Council can operate two different types of committee or sub-committee;
 - i. Standing Committees/Sub-Committees, which have ongoing responsibilities concerning the performance of the statutory powers and functions of the Town Council and related work.
 - ii. Advisory Committees/Sub-Committees, which are usually created with short-term responsibilities or where the terms of reference do not fall within those of an existing committee.
- b Reference to a 'Committee' or 'Sub-Committee' within the Standing Orders document refers to both standing and advisory Committees/Sub-committees.
- c **Unless Full Council determines otherwise, a Committee may appoint a Sub-Committee whose terms of reference and members shall be determined by the Committee.**

- d **The members of a Committee may include non-Councillors unless it is a Committee which regulates and controls the finances of the Town Council.**
- e **Unless Full Council determines otherwise, all the members of an advisory Committee and a Sub-Committee of the advisory Committee may be non-Councillors.**
- f Councillors who cannot attend a Committee or Sub-Committee can appoint any Councillor to attend in their absence as a voting ex-officio member (a 'substitute'). The absent Councillor must advise the Town Clerk or Committee Clerk of the nomination.
- g All Councillors who are not members of a Committee (save for those attending as a substitute as per Standing Order 4d above) are entitled to attend the said meeting and participate but not vote and will leave for any confidential items of business.
- h Exempt Committee papers for all Committees and Sub-Committees will be issued to Committee members and any substitutes but not non-Committee or non-Sub-Committee Councillors.
- i Any exception to the 4(g) or 4(h) above would be determined by the Proper Officer in consultation with Chair of the relevant Committee, but councillors must understand that some matters will be absolutely confidential to the members of the meetings.
- j Full Council may appoint standing Committees or advisory Committees as may be necessary, and:
 - i. shall determine their terms of reference;
 - ii. shall determine the number and time of the ordinary meetings of a standing Committee up until the date of the next annual meeting of Full Council;

- iii. shall permit a Committee, other than in respect of the ordinary meetings of a Committee, to determine the number and time of its meetings;
 - iv. shall, subject to Standing Orders 4(c) above, appoint and determine the terms of office of members of such a Committee;
 - v. may, subject to Standing Orders 4(f) to (i) above, appoint and determine the terms of office of the Substitute members to a Committee whose role is to replace the ordinary members at a meeting of a Committee if the ordinary members of the Committee confirm to the Proper Officer before the meeting that they are unable to attend;
 - vi. shall, after it has appointed the members of a standing Committee, appoint the Chair of the standing Committee;
 - vii. shall permit a Committee other than a standing Committee, to appoint its own Chair at the first meeting of the Committee;
 - viii. shall determine the place, notice requirements and quorum for a meeting of a Committee and a Sub-Committee which shall be no less than three;
 - ix. shall determine if the public may participate at a meeting of a Committee;
 - x. shall determine if the public and press are permitted to attend the meetings of a Sub-Committee and also the advance public notice requirements, if any, required for the meetings of a Sub-Committee;
 - xi. shall determine if the public may participate at a meeting of a Sub-Committee that they are permitted to attend; and
 - xii. may dissolve a Committee or Sub-Committee.
- k Full Council or one of its Committees or Sub-Committees may appoint a working group to undertake a specific task.
- l Working groups are not subject to those Standing Orders relating to Committees/Sub-committees. For clarity, working group meetings are not public meetings; there are no notice or minutes requirements and no right for

the public to access the meetings.

- m When a working group is established, its parent Committee will determine clearly defined terms of reference, including whether or not the group has the ability to co-opt its own members, whether Councillors or non-Councillors.
- n Working groups will not have any decision-making powers beyond the ability to co-opt their own members, whether Councillors or non-Councillors. A working group will usually report back to its parent Committee, making recommendations for decisions to be made.
- o Working groups are not usually subject to being re-established at each annual meeting (as Committees/Sub-committees are), save for in an ordinary election year where a change in councillors may mean this is required.
- p A working group will dissolve when its terms of reference have been completed or its parent Committee determines the group's work has finished.

5 Ordinary Full Council meetings

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

until their successor is elected at the next annual meeting of the Council.

- g The Vice-Chair of the Town Council, if any, unless they resign or become disqualified, shall hold office until immediately after the election of the Chair of the Town Council at the next annual meeting of the Town Council.**
- h In an election year, if the current Chair of the Town Council has not been re-elected as a member of the Town Council, they shall preside at the meeting until a successor Chair of the Town Council has been elected. The current Chair of the Town Council shall not have an original vote in respect of the election of the new Chair of the Town Council but must give a casting vote in the case of an equality of votes.**
- i In an election year, if the current Chair of the Town Council has been re-elected as a member of the Town Council, they shall preside at the meeting until a new Chair of the Town Council has been elected. They may exercise an original vote in respect of the election of the new Chair of the Town Council and must give a casting vote in the case of an equality of votes.**
- j Following the election of the Chair of the Town Council and Vice-Chair (if any) of the Town Council at the annual meeting of the Town Council, the business of the annual meeting shall include:**
 - i. In an election year, delivery by the Chair of the Town Council and Councillors of their acceptance of office forms unless the Town Council resolves for this to be done at a later date. In a year which is not an election year, delivery by the Chair of the Town Council of their acceptance of office form unless the Town Council resolves for this to be done at a later date;**
 - ii. Confirmation of the accuracy of the minutes of the last meeting of Full Council;
 - iii. Receipt of the minutes of the last meeting of a Committee;
 - iv. Consideration of the recommendations made by a Committee;
 - v. Appointment of members to existing Committees;

- vi. Appointment of any new Committees in accordance with Standing Order 4 above;
- vii. Review of representation on or work with external bodies and arrangements for reporting back;
- viii. In an election year, to make arrangements with a view to the Town Council becoming eligible to exercise the general power of competence in the future;
- ix. Review of inventory of land and assets including buildings and office equipment;
- x. Review of the Town Council's and/or staff Subscriptions to other bodies.

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

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

7 Previous resolutions

- a A resolution shall not be reversed within six months except either by a special

motion, which requires written notice by at least 50% plus one of those in attendance at the meeting where the original decision took place, to be given to the Proper Officer in accordance with Standing Order 9 below, or by a motion moved in pursuance of the recommendation of a Committee or a Sub-Committee.

- b When a motion moved pursuant to Standing Order 7(a) above has been disposed of, no similar motion may be moved within a further six months.

8 Voting on appointments

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

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

- a The preferred operation of the Town Council is for Councillors and officers to work in partnership to prepare reports for motion at meetings where this is necessary. However, if a Councillor wishes to prepare a report alone the procedure below has to be followed.
- b A motion shall relate to the responsibilities of the meeting which it is tabled for and in any event, shall relate to the performance of the Town Council's statutory functions, powers and obligations or an issue which specifically affects the Town Council's area or its residents, such as national policies or those of a principal authority, waste services, anti-social behaviour, transport/education/health infrastructure etc.
- c No motion may be moved at a meeting unless it is on the agenda and the mover has given written notice of its wording to the Proper Officer at least 14 clear days before the meeting. Clear days do not include the day of the notice

or the day of the meeting.

- d The Proper Officer may, before including a motion on the agenda received in accordance with Standing Order 9(b) above, correct obvious grammatical or typographical errors in the wording of the motion.
- e If the Proper Officer considers the wording of a motion received in accordance with Standing Order 9(b) above is not clear in meaning, the motion shall be rejected until the mover of the motion resubmits it in writing to the Proper Officer so that it can be understood at least seven clear days before the meeting.
- f If the wording or Subject of a proposed motion is considered to be improper by the Proper Officer, the Proper Officer shall consult with the Chair of the forthcoming meeting or, as the case may be, the Councillors who have convened the meeting, to consider whether the motion shall be included in the agenda or rejected.
- g Subject to Standing Order 9(e) above, the decision of the Proper Officer as to whether or not to include the motion on the agenda shall be final.
- h Motions received shall be recorded and numbered in the order that they are received.
- i Motions rejected shall be recorded with an explanation by the Proper Officer for their rejection, which will have been informed to the proposer of the motion.

10 Motions at a meeting that do not require written notice

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

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

11 Management of information

See also Standing Order 20.

- a **The Town Council shall have in place and keep under review, technical and organisational measures to keep secure information (including personal data) which it holds in paper and electronic form. Such arrangements shall include deciding who has access to personal data and encryption of personal data.**
- b **The Town Council shall have in place, and keep under review, policies for the retention and safe destruction of all information (including personal data) which it holds in paper and electronic form. The Town Council's retention policy shall confirm the period for which information (including personal data) shall be retained or if this is not possible the criteria used to determine that period (e.g. the Limitation Act 1980).**
- c **The agenda, papers that support the agenda and the minutes of a meeting shall not disclose or otherwise undermine confidential information or**

personal data without legal justification.

- d **Councillors, staff, the Town Council’s contractors and agents shall not disclose confidential information or personal data without legal justification.**

12 Draft minutes

- a If the draft minutes of a preceding meeting have been served on Councillors with the agenda to attend the meeting at which they are due to be approved for accuracy, they shall be taken as read.
- b There shall be no discussion about the draft minutes of a preceding meeting except in relation to their accuracy. A motion to correct an inaccuracy in the draft minutes shall be moved in accordance with Standing Order 10(a)(i) above.
- c The accuracy of draft minutes, including any amendment(s) made to them, shall be confirmed by resolution and shall be signed by the Chair of the meeting and stand as an accurate record of the meeting to which the minutes relate.
- d If the Chair of the meeting does not consider the minutes to be an accurate record of the meeting to which they relate, they shall sign the minutes and include a paragraph in the following terms or to the same effect:

“The Chair of this meeting does not believe that the minutes of the meeting of the () held on [date] in respect of () were a correct record but their view was not upheld by the meeting and the minutes are confirmed as an accurate record of the proceedings.”
- e Upon a resolution which confirms the accuracy of the minutes of a meeting, the draft minutes or recordings of the meeting for which approved minutes exist shall be destroyed.

13 Code of conduct and dispensations

See also Standing Order 3(o) above.

- a All Councillors and non-Councillors with voting rights shall observe the Code of Conduct adopted by the Town Council.
- b Unless they have been granted a dispensation, a Councillor or non-Councillor

with voting rights shall withdraw from the meeting room when it is considering a matter in which they have a prejudicial interest. They may return to the meeting after it has considered the matter in which they had the interest.

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

14 Code of conduct complaints

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

15 Proper Officer

- a The Proper Officer shall be either (i) the clerk or (ii) other staff member(s) nominated by the Town Council to undertake the work of the Proper Officer when the Proper Officer is absent.
- b The Proper Officer shall:
 - i. **At least three clear days before a meeting of Full Council, a Committee or a Sub-Committee,**
 - **Serve on councillors by delivery or post at their residences or by email authenticated in such manner as the Proper Officer thinks fit, a signed summons confirming the time,**

place and the agenda (provided the councillors has consented to service by email), and

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

with its Financial Regulations.

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

See also Standing Order 23 below.

16 Responsible Financial Officer

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

17 Accounts and accounting statements

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

18 Financial controls and procurement

- a The Town Council shall consider and approve Financial Regulations drawn up by the Responsible Financial Officer, which shall include detailed arrangements in respect of the following:

- i. the keeping of accounting records and systems of internal controls;
 - ii. the assessment and management of financial risks faced by the Town Council;
 - iii. the work of the independent internal auditor in accordance with proper practices and the receipt of regular reports from the internal auditor, which shall be required at least annually;
 - iv. the inspection and copying by Councillors and local electors of the Town Council's accounts and/or orders of payments; and
 - v. whether contracts with an estimated value below £25,000 due to special circumstances are exempt from a tendering process or procurement exercise.
- b Financial Regulations shall be reviewed regularly and at least annually for fitness of purpose.

19 Handling staff matters

- a A matter personal to a member of staff that is being considered by a meeting of Full Council OR the Personnel Committee or the Grievance / Disciplinary Sub-Committee is subject to Standing Order 11 above.
- b The Town Clerk shall manage the Town Council's sickness absence in accordance with Town Council Policy.
- c The Mayor of the Town Council and the Chair of the Personnel Committee (or Vice-Chair if this is the Mayor) or in their absence, the Deputy-Mayor shall conduct an annual review of the performance and annual appraisal of the work of the Town Clerk. The reviews and appraisal shall be reported in writing and is subject to approval by resolution by Personnel Committee.
- d All staff grievances will be conducted in accordance with the Town Council's Grievance Policy.
- e Any persons responsible for all or part of the management of staff shall treat the written records of all meetings relating to their performance, capabilities, grievance or disciplinary matters as confidential and secure.
- f The Town Council shall keep all written records relating to employees secure.

All paper records shall be secured and locked and electronic records shall be password protected and encrypted.

- g In accordance with Standing Order 11(a), unless authorised in advance by the Town Clerk, only Managers with line management responsibilities shall have access to staff records referred to in Standing Orders 19(e) and (f) above if so justified.

20 Responsibilities to provide information

See also Standing Order 21.

- a **In accordance with freedom of information legislation, the Town Council shall publish information in accordance with its publication scheme and respond to requests for information held by the Town Council.**
- b **The Council, shall publish information in accordance with the requirements of the Local Government (Transparency Requirements) (England) Regulations 2015.**

21 Responsibilities under data protection legislation

(Below is not an exclusive list).

See also Standing Order 11.

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

- e **The Town Council shall maintain a written record of its processing activities.**

22 Relations with the press/media

- a Requests from the press or other media for an oral or written comment or statement from the Town Council, its Councillors or staff shall be handled in accordance with the Town Council Policy.

23 Execution and sealing of legal deeds

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

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

24 Communicating with District and County or Unitary Councillors

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

25 Councillor activities

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

- b. Subject to Standing Order 25a, councillors are encouraged to:
- i. maintain open communication with the electorate, members of public, local businesses and other routes in which to ensure they can represent the wishes and needs of the town.
 - ii. sit on Town Council Committees, Sub-Committees and/or working groups and partake in meetings and the decision-making process.
 - iii. attend and support Town Council events and public activities.
 - iv. represent the Town Council on identified Outside Bodies, maintain two-way communications for the betterment of both parties.
 - v. help positively promote the work and activities of the Town Council within the local communities and wider area.
 - vi. work collaboratively with officers for the benefit of the Town Council and town.
 - vii. familiarise themselves with Town Council policy documents.
 - viii. bring to the attention of relevant Councillors, Chairs or officers, anything that they believe is relevant to the business and activities of the Town Council.
 - ix. monitor their own attendance at Town Council meetings to ensure they do not automatically vacate their office as a result of six months of inactivity (Officers can provide greater clarity on this requirement).
 - x. commit to enacting their role and duties in accordance with the Member's Code of Conduct.

26 Standing Orders generally

- a All or part of a Standing Order, except one that incorporates mandatory statutory requirements, may be suspended by resolution in relation to the consideration of an item on the agenda for a meeting.
- b A motion to add to or vary or revoke one or more of the Town Council's Standing Orders, except one that incorporates mandatory statutory requirements, shall be proposed by a special motion, the written notice by at

least ten Councillors to be given to the Proper Officer in accordance with Standing Order 9 above.

- c The Proper Officer shall provide a copy of the Town Council's Standing Orders to a Councillor as soon as possible after they have delivered their acceptance of office form.
- d The decision of the Chair of a meeting as to the application of Standing Orders at the meeting shall be final.

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