Seaford Town Council Finance & General Purposes Committee Agenda – 19th March 2025

To the Members of the Finance & General Purposes Committee

Councillors S Dubas (Chair), F Hoareau (Vice Chair), S Ali, L Boorman, R Buchanan, O Matthews, R Stirton, L Stirton, L Wallraven and M Wearmouth.

A meeting of the **Finance & General Purposes Committee** will be held in the **Council Chambers, 37 Church Street, Seaford, BN25 1HG** on **Wednesday 19th March 2025** at **7.00pm**, which you are summoned to attend.

Steve Quayle
Interim Town Clerk
14th March 2025

PLEASE NOTE:

- **PUBLIC ARRIVAL TIME IS BETWEEN 6.45PM – 6.55PM, AFTER WHICH THE FRONT DOOR WILL BE LOCKED AND PUBLIC WILL NOT BE ABLE TO GAIN ACCESS TO THE MEETING**
- **Public attendance at this meeting will be limited due to the size of the meeting, so public will need to register to guarantee a place**
- **The meeting will be video recorded and uploaded to the Town Council's YouTube channel after the meeting**
- **See the end of the agenda for further details of public access and participation.**

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. Receipts, Payments and Bank Reconciliation Reports for December 2024 and January 2025

To consider report 172/24 advising the committee of Receipts, Payments and Bank Reconciliations for Bank Reconciliations for December 2024 and January 2025 (pages 6 to 9).

5. Finance & General Purposes Finance Report for 1st April 2024 to 31st January 2025

To consider report 173/24 presenting the income and expenditure for 1st April to 31st January 2025 for the Finance & General Purposes Committee and to highlight significant variances from budget (pages 10 to 27).

6. Policy Update – March 2025

To consider report 179/24 providing the Committee with an update on the 2024 – 2025 work schedule with the Town Council's policies (pages 28 to 32).

7. Review of the Town Council's Financial Regulations

To consider report 130/24 presenting the updated Financial Regulations based on the new model template issued by the National Association of Local Councils (pages 33 to 61).

8. Introduction of a Whistleblowing Policy

To consider report 181/24 seeking the Committee's feedback on the draft Whistleblowing Policy and recommendation to Full Council (pages 62 to 68).

9. Seaford Town Flag

To consider report 178/24 presenting the Committee with the final design and costs for the Seaford Town Flag, to be gifted to the town in celebration of Seaford Town Council's 25th anniversary (pages 69 to 72).

10. Exclusion of the Press & Public

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

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 Data Protection legislation and may therefore need to take place in private session. The exempt information reasons are shown alongside each 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.

11. Receipts Due for Payment as at 27th February 2025 - EXEMPT

To consider exempt report 186/24 informing the Committee of unpaid receipts due on 27th February 2025 (exempt pages).

Reason for exemption: to progress confidential debtor matters.

Explanation of Reason: under Data Protection and Freedom of Information legislation, information about the financial arrangements and activities of a business or individual must remain confidential between the parties involved.

AGENDA NOTES

For further information about items on this Agenda please contact:

Steve Quayle, Interim Town Clerk, 37 Church Street, Seaford, East Sussex, BN25 1HG

Email: **meetings@seafordtowncouncil.gov.uk**

Telephone: 01323 894 870

Circulation:

All Town Councillors 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.

   The Town Council 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 between 6.45 – 6.55pm where you will be shown into the meeting for a 7.00pm start.

Please note that the front door of the building will be locked at 6.55pm and remain locked during the meeting for security reasons. As such, if you arrive after this time, you will not be able to access the meeting.

When members of the public are looking to leave, they must be escorted out of the building by a Town Council officer. There is also a signposted back door which can be exited through if required.

Entrance through the rear fire escape of the building will not be allowed

Public Participation:

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

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

1. Your statement should be regarding business on the agenda for that meeting.
2. You will only be able to speak at a certain point of the meeting; the Chair of the meeting will indicate when this is.
3. You do not have to state your name if you don't want to.
4. If you are unsure of when best to speak, either query this with an officer/councillor ahead of the meeting or raise your hand during the public participation item of the meeting and ask the Chair – they will always be happy to advise.
5. When the Chair has indicated that it is the part of the meeting that allows public participation, raise your hand and the Chair will invite you to speak in order.
6. Statements by members of the public are limited to four minutes and you don't automatically have the right to reply. The Chair may have to cut you short if you overrun on time or try to speak out of turn – this is just to ensure the meeting stays on track.
7. Where required, the Town Council will try to provide a response to your statement but if it is unable to do so at the meeting, may respond in writing following the meeting.
8. Members of the public should not speak at other points of the meeting.
9. A summarised version of your statement, but no personal details, will be recorded in the minutes of the meeting.

Public Comments

Members of the public looking to submit comments on any item of business on the agenda can do so in writing ahead of the meeting and this will be circulated to all committee members. Comments can be submitted by email to **admin@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.

Report No:	**172/24**
Agenda Item No:	**4**
Committee:	**Finance & General Purposes**
Date:	**19th March 2025**
Title:	**Receipts, Payments and Bank Reconciliation Reports for December 2024 and January 2025**
By:	**Lucy Clark, Responsible Financial Officer (RFO)**
Purpose of Report:	**To advise the Committee of Receipts, Payments and Bank Reconciliations for December 2024 and January 2025**

Actions
The Committee is recommended:
1. To consider the update relating to recent receipts, payments and bank reconciliations. 2. To move to a vote on the motions below.

Recommendations
The Committee is recommended:
1. To note the contents of the report.

1. Information

1.1 In line with the Town Council's Financial Regulations a councillor, other than the Mayor, shall be appointed to verify the bank reconciliations. The councillor shall sign the reconciliation and the original bank statement page as evidence of verification. This activity shall then be reported, including any exceptions, to the Finance & General Purposes Committee to be noted.

1.2 The Chair of this Committee is the appointed councillor who will view and verify that they are in agreement with the bank reconciliations already reconciled by the RFO.

1.3 In line with the above, the bank reconciliations for the months of October, November, December and January have now been viewed and verified by the Chair of this Committee; hard copies are available upon request.

1.4 Attached in Appendix A is a table showing the total receipts and payments for the months of December 2024 and January 2025.

1.5 Cashbooks and BACS pages detailing these transactions are available on request.

1.6 The RFO continues to monitor the Cooperative current account ensuring that there are enough funds to cover monthly outgoings, drawing down as necessary from the CCLA account which can be organised on a day's notice provided there are two authorised signatories.

1.7 For clarity, the CCLA account has been set up in a way that monies within this account can only be transferred back and forth to the nominated Cooperative Account; any other type of payments from this account cannot be made.

1.8 The Town Council has funds in the Public Sector Deposit Fund (PSDF). Dividends are earned daily on funds within the CCLA and are paid at the end of each month into the Cooperative current account.

1.9 Since 1st April 2024, a total of £71,858.92 interest has been received.

1.10 Since 1st April 2024, a net total of £200,000 has been transferred into the CCLA account. As at 31st January 2025, the balance in this account is £1,820,000.

1.11 The slight reduction in the CCLA Public Sector Deposit Fund's interest rates reflects a downward trend. The latest published average yield for January 2025 stands at 4.7120%, slightly lower than the 5.2700% reported in January 2024.

1.12 As previously reported, the PSDF is a low-risk fund with points to note:

a) Security (AAA rated)
b) Liquidity (same day / 1 day access)
c) Yield (above the market after management fees)
d) £1.3bn fund - £100m from Town & Parish Councils

e) £25,000 minimum investment

f) A popular and widely used money market fund used by Town & Parish Councils.

2. Financial Appraisal

2.1 As of 31st January 2025, the actual monies held in the Cooperative current account were £72,754.77, along with £1,820,000 being held in the CCLA Account. The balance carried forward in the accounts (Appendix A) includes items that are in the accounts but not yet cleared at the bank.

3. Contact Officer

3.1 The Contact Officer for this report is Lucy Clark, Responsible Financial Officer.

Co-Operative Bank Current Account

Month	B/F	Receipts (CR)	Payments (DR)	Balance to C/F
Dec-24	**£ 112,423.25**	£ 220,267.38	£ 167,747.50	£ 164,943.13
Jan-25	£ 164,943.13	£ 83,682.12	£ 174,148.48	**£ 74,476.77**

CCLA Investment Account

Month	B/F	CR (Transferred FROM Co-op Account)	DR (Transferred INTO Co-Op Account)	Balance to C/F
Dec-24	**£ 1,970,000.00**	£ -	£ 150,000.00	£ 1,820,000.00
Jan-25	£ 1,820,000.00	£ -	£ -	**£ 1,820,000.00**

Report No:	**173/24**
Agenda Item No:	**5**
Committee:	**Finance & General Purposes**
Date:	**19th March 2025**
Title:	**Finance & General Purposes Finance Report for 1st April 2024 to 31st January 2025**
By:	**Lucy Clark, Responsible Financial Officer (RFO)**
Purpose of Report:	**To present the income and expenditure for 1st April to 31st January 2025 for the Finance & General Purposes Committee and to highlight significant variances from budget**

Actions
The Committee is recommended:
1. To consider the income and expenditure figures year to date and the significant variances reported. 2. To move to a vote on the motions below.

Recommendations
The Committee is recommended:
1. To note the contents of the report.

1. Information

1.1 Attached in Appendix A is the detailed income and expenditure for the period of 1st April 2024 to 31st January 2025 for all committees compared to the annual budget.

1.2 This report only covers the Finance & General Purposes (F&GP) Committee (see pages 8 - 10 of Appendix A for the F&GP cost centres),

because over/under performance against budget on other committees are reported at the relevant committee meetings. However, any questions arising with other areas of the income and expenditure report are welcomed.

1.3 With regards to the F&GP Committee's income and expenditure report, any significant variances are reported in Appendix B.

1.4 Where some accounts are showing additional spends compared to budget, they are offset by budgets that have been underspent.

2. Financial Appraisal

2.1 Expenditure: as at 31st January 2025, the F&GP expenditure stands at £691,253, representing 84.4% of the budget. This is very near to the expected percentage for this point of the financial year.

2.2 Income: the F&GP income totals £1,180,863, which is 101.8% of the budget. As previously reported, this is largely attributable to the full receipt of the precept and interest from the CCLA Public Sector Deposit account.

2.3 Full Council Position: the overall Full Council expenditure is £1,854,085, which is 91.6% of the budget. Income totals £2,111,226, reaching 104% of the budgeted figure.

2.4 Significant Receipts: as previously reported, in addition to the precept and CCLA interest, a significant Community Infrastructure Levy (CIL) receipt of £26,828 was received in November, contributing to the higher than expected income at this stage.

3. Contact Officer

3.1 The Contact Officer for this report is Lucy Clark, Responsible Financial Officer.

Seaford Town Council 2024/2025 Current Year

Detailed Income & Expenditure by Budget Heading 31/03/2025

Month No: 10 **Committee Report**

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Community Services								
105	Salts Recreation Ground							
1025	Income Sponsorship	230	230	0			100.0%	230
1050	Income Rent	2,339	2,180	(159)			107.3%	
1051	Income Insurance Recharge	1,933	1,854	(79)			104.2%	
1057	Income Electricity Recharge	4,977	8,610	3,633			57.8%	
1058	Income Water Recharge	1,918	4,988	3,070			38.4%	
1066	Income Concession	25,000	24,000	(1,000)			104.2%	
1073	Sports Pitch Hire & Green Fees	4,986	5,000	14			99.7%	
1095	Income Tennis Annual Pass	3,135	3,025	(110)			103.6%	
1096	Income Tennis Pay & Play	3,193	3,500	307			91.2%	
	Salts Recreation Ground :- Income	**47,711**	**53,387**	**5,676**			**89.4%**	**230**
4018	Water Refill Maint	279	0	(279)		(279)	0.0%	279
4052	Water & Sewerage	7,371	12,600	5,229		5,229	58.5%	
4053	Tennis Electric	282	404	122		122	69.9%	
4054	Salts Cafe Electric	4,976	8,434	3,458		3,458	59.0%	
4055	Electricity	546	674	128		128	81.0%	
4095	Tennis Court Expenditure	1,438	7,282	5,844		5,844	19.7%	(5,400)
4096	LTA Loan	3,750	1,875	(1,875)		(1,875)	200.0%	
4100	Telecommunications	303	355	52		52	85.4%	
4115	Insurance	3,773	3,735	(38)		(38)	101.0%	
4155	Professional Fees	0	1,000	1,000		1,000	0.0%	
4201	Cleaning & Hygiene	9,668	16,725	7,057		7,057	57.8%	
4250	Memorial Bench	0	500	500		500	0.0%	
4251	Dog Bin Emptying	1,183	2,611	1,428		1,428	45.3%	
4252	Additional Litter Pick	0	1,000	1,000		1,000	0.0%	
4260	Grounds Maintenance Contract	59,132	74,500	15,369		15,369	79.4%	
4261	General Maintenance	4,396	6,100	1,704		1,704	72.1%	
4275	Building Maintenance	3,782	5,000	1,218		1,218	75.6%	
4276	CCTV	809	850	41		41	95.2%	
4283	Playground	115	20,000	19,885		19,885	0.6%	
	Salts Recreation Ground :- Indirect Expenditure	**101,803**	**163,645**	**61,842**	**0**	**61,842**	**62.2%**	**(5,121)**
	Net Income over Expenditure	**(54,093)**	**(110,258)**	**(56,165)**				
6000	plus Transfer from EMR	(5,121)	0	5,121				
6001	less Transfer to EMR	230	0	(230)				
	Movement to/(from) Gen Reserve	**(59,444)**	**(110,258)**	**(50,814)**				

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		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
106	Crouch Recreation Ground							
1050	Income Rent	2,550	2,550	0			100.0%	
1051	Income Insurance Recharge	724	668	(56)			108.4%	
1058	Income Water Recharge	694	600	(94)			115.7%	
1073	Sports Pitch Hire & Green Fees	11,954	10,500	(1,454)			113.8%	
	Crouch Recreation Ground :- Income	**15,922**	**14,318**	**(1,604)**			**111.2%**	**0**
4052	Water & Sewerage	3,294	3,000	(294)		(294)	109.8%	
4115	Insurance	1,015	931	(84)		(84)	109.0%	
4155	Professional Fees	0	1,000	1,000		1,000	0.0%	
4250	Memorial Bench	0	500	500		500	0.0%	
4251	Dog Bin Emptying	845	1,778	933		933	47.5%	
4260	Grounds Maintenance Contract	23,086	28,400	5,314		5,314	81.3%	
4261	General Maintenance	6,629	5,000	(1,629)		(1,629)	132.6%	6,050
4275	Building Maintenance	0	4,000	4,000		4,000	0.0%	
4283	Playground	125	5,000	4,875		4,875	2.5%	
	Crouch Recreation Ground :- Indirect Expenditure	**34,994**	**49,609**	**14,615**	**0**	**14,615**	**70.5%**	**6,050**
	Net Income over Expenditure	**(19,072)**	**(35,291)**	**(16,219)**				
6000	plus Transfer from EMR	6,050	0	(6,050)				
	Movement to/(from) Gen Reserve	**(13,022)**	**(35,291)**	**(22,269)**				
107	Martello Fields							
1050	Income Rent	5,196	5,000	(196)			103.9%	
	Martello Fields :- Income	**5,196**	**5,000**	**(196)**			**103.9%**	**0**
4018	Water Refill Maint	258	0	(258)		(258)	0.0%	258
4115	Insurance	6	0	(6)		(6)	0.0%	
4251	Dog Bin Emptying	676	1,425	749		749	47.4%	
4260	Grounds Maintenance Contract	12,783	14,317	1,534		1,534	89.3%	
4261	General Maintenance	265	2,000	1,735		1,735	13.3%	
	Martello Fields :- Indirect Expenditure	**13,988**	**17,742**	**3,754**	**0**	**3,754**	**78.8%**	**258**
	Net Income over Expenditure	**(8,792)**	**(12,742)**	**(3,950)**				
6000	plus Transfer from EMR	258	0	(258)				
	Movement to/(from) Gen Reserve	**(8,534)**	**(12,742)**	**(4,208)**				
108	Other Open Spaces							
1050	Income Rent	90	90	0			100.0%	
	Other Open Spaces :- Income	**90**	**90**	**0**			**100.0%**	**0**

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		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4018	Water Refill Maint	73	0	(73)		(73)	0.0%	73
4052	Water & Sewerage	217	200	(17)		(17)	108.6%	
4115	Insurance	51	50	(1)		(1)	102.0%	
4154	Land Registry Fees	0	60	60		60	0.0%	
4155	Professional Fees	0	1,000	1,000		1,000	0.0%	
4250	Memorial Bench	0	500	500		500	0.0%	
4251	Dog Bin Emptying	1,352	2,844	1,492		1,492	47.5%	
4260	Grounds Maintenance Contract	40,495	45,248	4,753		4,753	89.5%	
4261	General Maintenance	6,302	7,200	898		898	87.5%	
4275	Building Maintenance	0	1,000	1,000		1,000	0.0%	
	Other Open Spaces :- Indirect Expenditure	**48,490**	**58,102**	**9,612**	**0**	**9,612**	**83.5%**	**73**
	Net Income over Expenditure	**(48,400)**	**(58,012)**	**(9,612)**				
6000	plus Transfer from EMR	73	0	(73)				
	Movement to/(from) Gen Reserve	**(48,327)**	**(58,012)**	**(9,685)**				
113	Crypt							
1057	Income Electricity Recharge	1,194	0	(1,194)			0.0%	
1058	Income Water Recharge	193	0	(193)			0.0%	
1063	Income Gas Recharged	1,105	0	(1,105)			0.0%	
	Crypt :- Income	**2,493**	**0**	**(2,493)**				**0**
4052	Water & Sewerage	193	0	(193)		(193)	0.0%	
4055	Electricity	1,194	0	(1,194)		(1,194)	0.0%	
4056	Gas	817	0	(817)		(817)	0.0%	
4115	Insurance	304	305	1		1	99.6%	
4275	Building Maintenance	87	3,000	2,913		2,913	2.9%	
4279	Fire & Security	137	75	(62)		(62)	182.0%	
	Crypt :- Indirect Expenditure	**2,732**	**3,380**	**648**	**0**	**648**	**80.8%**	**0**
	Net Income over Expenditure	**(239)**	**(3,380)**	**(3,141)**				
114	South Street							
4201	Cleaning & Hygiene	11,057	15,165	4,108		4,108	72.9%	
4275	Building Maintenance	186	2,000	1,814		1,814	9.3%	
	South Street :- Indirect Expenditure	**11,243**	**17,165**	**5,922**	**0**	**5,922**	**65.5%**	**0**
	Net Expenditure	**(11,243)**	**(17,165)**	**(5,922)**				

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		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
115	Martello Tower							
4115	Insurance	3,419	3,420	1		1	100.0%	
4275	Building Maintenance	2,325	15,000	12,675		12,675	15.5%	
	Martello Tower :- Indirect Expenditure	**5,744**	**18,420**	**12,676**	**0**	**12,676**	**31.2%**	**0**
	Net Expenditure	**(5,744)**	**(18,420)**	**(12,676)**				
116	Seaford Head Estate							
1011	Income Filming	18,850	20,000	1,150			94.3%	
1021	Income South Hill Barn	347	1,000	653			34.7%	
1050	Income Rent	10,000	10,000	0			100.0%	
1053	Income Grants	2,707	3,250	543			83.3%	
1066	Income Concession	3,456	3,480	24			99.3%	
1200	Income Nature Reserve	617	0	(617)			0.0%	
	Seaford Head Estate :- Income	**35,976**	**37,730**	**1,754**			**95.4%**	**0**
4115	Insurance	539	480	(59)		(59)	112.3%	
4155	Professional Fees	10,907	11,000	93		93	99.2%	
4156	Bank Charges	0	16	16		16	0.0%	
4250	Memorial Bench	0	500	500		500	0.0%	
4251	Dog Bin Emptying	676	1,425	749		749	47.4%	
4260	Grounds Maintenance Contract	1,041	1,344	303		303	77.4%	
4261	General Maintenance	976	3,000	2,024		2,024	32.5%	
4275	Building Maintenance	0	4,000	4,000		4,000	0.0%	
4279	Fire & Security	322	0	(322)		(322)	0.0%	
4500	Nature Reserve Expenses	21,634	21,450	(184)		(184)	100.9%	
4501	Filming Expenses	3,750	4,000	250		250	93.8%	
	Seaford Head Estate :- Indirect Expenditure	**39,845**	**47,215**	**7,370**	**0**	**7,370**	**84.4%**	**0**
	Net Income over Expenditure	**(3,869)**	**(9,485)**	**(5,616)**				
117	Seafront							
1011	Income Filming	2,000	200	(1,800)			1000.0%	
1025	Income Sponsorship	460	460	0			100.0%	460
1050	Income Rent	55	0	(55)			0.0%	
1057	Income Electricity Recharge	3,682	12,600	8,918			29.2%	
1058	Income Water Recharge	142	150	8			94.5%	
1066	Income Concession	54,640	64,540	9,900			84.7%	
1084	Income Promenade	398	0	(398)			0.0%	
	Seafront :- Income	**61,376**	**77,950**	**16,574**			**78.7%**	**460**
4018	Water Refill Maint	235	0	(235)		(235)	0.0%	235

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		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4022	Telescope Expenditure	45	200	155		155	22.5%	
4052	Water & Sewerage	142	150	8		8	94.5%	
4055	Electricity	5,161	12,600	7,439		7,439	41.0%	
4115	Insurance	1,248	975	(273)		(273)	128.0%	
4201	Cleaning & Hygiene	10,399	18,200	7,801		7,801	57.1%	
4250	Memorial Bench	0	500	500		500	0.0%	
4253	Shelters	2,179	2,400	221		221	90.8%	
4261	General Maintenance	1,753	10,000	8,247		8,247	17.5%	
4270	Vehicles & Equipment Maint	0	150	150		150	0.0%	
4275	Building Maintenance	635	1,000	366		366	63.5%	
4501	Filming Expenses	400	40	(360)		(360)	1000.0%	
	Seafront :- Indirect Expenditure	**22,197**	**46,215**	**24,018**	**0**	**24,018**	**48.0%**	**235**
	Net Income over Expenditure	**39,180**	**31,735**	**(7,445)**				
6000	plus Transfer from EMR	235	0	(235)				
6001	less Transfer to EMR	460	0	(460)				
	Movement to/(from) Gen Reserve	**38,955**	**31,735**	**(7,220)**				
118	Beach Huts							
1054	Income Other	806	0	(806)			0.0%	
1057	Income Electricity Recharge	150	50	(100)			300.0%	
1060	Beach Huts Site Licence	28,411	28,411	0			100.0%	
1061	Beach Hut Annual Rent	12,837	12,837	0			100.0%	
1066	Income Concession	0	4,900	4,900			0.0%	
1094	Income Seasonal Beach Huts	10,720	14,550	3,830			73.7%	
	Beach Huts :- Income	**52,924**	**60,748**	**7,824**			**87.1%**	**0**
4051	Rates	4,899	4,677	(222)		(222)	104.7%	
4052	Water & Sewerage	427	100	(327)		(327)	426.9%	
4055	Electricity	859	300	(559)		(559)	286.4%	
4115	Insurance	588	600	12		12	98.0%	
4258	Seasonal Beach Hut Revenue Exp	8,687	15,225	6,538		6,538	57.1%	
4275	Building Maintenance	1,676	5,000	3,324		3,324	33.5%	
4502	Toilet Hire	1,056	0	(1,056)		(1,056)	0.0%	
	Beach Huts :- Indirect Expenditure	**18,193**	**25,902**	**7,709**	**0**	**7,709**	**70.2%**	**0**
	Net Income over Expenditure	**34,731**	**34,846**	**115**				
119	Old Town Hall							
1050	Income Rent	0	1,600	1,600			0.0%	
1051	Income Insurance Recharge	0	193	193			0.0%	

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		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
1066	Income Concession	1,776	0	(1,776)			0.0%	
	Old Town Hall :- Income	**1,776**	**1,793**	**17**			**99.1%**	**0**
4055	Electricity	49	0	(49)		(49)	0.0%	
4115	Insurance	198	193	(5)		(5)	102.6%	
4275	Building Maintenance	1,160	1,300	140		140	89.2%	
	Old Town Hall :- Indirect Expenditure	**1,407**	**1,493**	**86**	**0**	**86**	**94.2%**	**0**
	Net Income over Expenditure	**369**	**300**	**(69)**				
121	Seaford in Bloom							
1025	Income Sponsorship	500	500	0			100.0%	
	Seaford in Bloom :- Income	**500**	**500**	**0**			**100.0%**	**0**
4402	Seaford in Bloom	6,081	6,000	(81)		(81)	101.3%	
	Seaford in Bloom :- Indirect Expenditure	**6,081**	**6,000**	**(81)**	**0**	**(81)**	**101.3%**	**0**
	Net Income over Expenditure	**(5,581)**	**(5,500)**	**81**				
125	Allotments							
1050	Income Rent	1,311	1,338	27			98.0%	
	Allotments :- Income	**1,311**	**1,338**	**27**			**98.0%**	**0**
4261	General Maintenance	0	500	500		500	0.0%	
	Allotments :- Indirect Expenditure	**0**	**500**	**500**	**0**	**500**	**0.0%**	**0**
	Net Income over Expenditure	**1,311**	**838**	**(473)**				
130	Other Recreation							
4410	Swimming Pool	0	10,000	10,000		10,000	0.0%	
	Other Recreation :- Indirect Expenditure	**0**	**10,000**	**10,000**	**0**	**10,000**	**0.0%**	**0**
	Net Expenditure	**0**	**(10,000)**	**(10,000)**				
134	CCTV							
1053	Income Grants	1,361	0	(1,361)			0.0%	
	CCTV :- Income	**1,361**	**0**	**(1,361)**				**0**
4055	Electricity	1,042	3,465	2,423		2,423	30.1%	
4115	Insurance	158	428	270		270	37.0%	
4276	CCTV	0	9,000	9,000		9,000	0.0%	
	CCTV :- Indirect Expenditure	**1,201**	**12,893**	**11,692**	**0**	**11,692**	**9.3%**	**0**
	Net Income over Expenditure	**161**	**(12,893)**	**(13,054)**				

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		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
135	Community Service Events							
1025	Income Sponsorship	0	1,000	1,000			0.0%	
1083	Income Street Market	457	465	8			98.3%	
	Community Service Events :- Income	**457**	**1,465**	**1,008**			**31.2%**	**0**
4080	D-Day 80	2,691	10,000	7,309		7,309	26.9%	
4115	Insurance	64	65	1		1	98.8%	
4195	Events Expenditure	1,765	1,180	(585)		(585)	149.6%	
4273	Christmas Lights	7,533	10,000	2,467		2,467	75.3%	
4281	Christmas Event Expenses	8,338	6,000	(2,338)		(2,338)	139.0%	
	Community Service Events :- Indirect Expenditure	**20,391**	**27,245**	**6,854**	**0**	**6,854**	**74.8%**	**0**
	Net Income over Expenditure	**(19,934)**	**(25,780)**	**(5,846)**				
225	Projects Pool							
1014	CIL & S106 Receipts	29,359	0	(29,359)			0.0%	29,359
1053	Income Grants	40,000	0	(40,000)			0.0%	40,000
	Projects Pool :- Income	**69,359**	**0**	**(69,359)**				**69,359**
4095	Tennis Court Expenditure	(3,810)	0	3,810		3,810	0.0%	
4155	Professional Fees	0	5,000	5,000		5,000	0.0%	
4259	Bönningstedt Wall	1,440	0	(1,440)		(1,440)	0.0%	
4274	Projects Expenditure	26,244	16,500	(9,744)		(9,744)	159.1%	9,744
4421	Martello Toilets Capital Costs	261,862	0	(261,862)		(261,862)	0.0%	252,387
	Projects Pool :- Indirect Expenditure	**285,736**	**21,500**	**(264,236)**	**0**	**(264,236)**	**1329.0%**	**262,132**
	Net Income over Expenditure	**(216,377)**	**(21,500)**	**194,877**				
6000	plus Transfer from EMR	262,132	0	(262,132)				
6001	less Transfer to EMR	69,359	0	(69,359)				
	Movement to/(from) Gen Reserve	**(23,604)**	**(21,500)**	**2,104**				
301	Planning & Highways							
4263	Bus Shelter Maintenance/Clean	270	1,000	730		730	27.0%	
	Planning & Highways :- Indirect Expenditure	**270**	**1,000**	**730**	**0**	**730**	**27.0%**	**0**
	Net Expenditure	**(270)**	**(1,000)**	**(730)**				
	Community Services :- Income	**296,451**	**254,319**	**(42,132)**			**116.6%**	
	Expenditure	**614,313**	**528,026**	**(86,287)**	**0**	**(86,287)**	**116.3%**	
	Net Income over Expenditure	**(317,861)**	**(273,707)**	**44,154**				
	plus Transfer from EMR	**263,626**	0	(263,626)				
	less Transfer to EMR	**70,049**	0	(70,049)				
	Movement to/(from) Gen Reserve	**(124,284)**	**(273,707)**	**(149,423)**				

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		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Finance & General Purposes								
201	Administration							
1062	Income Telephone Recharge	749	550	(199)			136.2%	
1176	Precept	1,101,019	1,101,019	0			100.0%	
1190	Interest Received	71,859	20,000	(51,859)			359.3%	
	Administration :- Income	**1,173,627**	**1,121,569**	**(52,058)**			**104.6%**	**0**
4000	Salaries & Wages	420,308	493,916	73,608		73,608	85.1%	
4001	Employers NI	35,021	45,741	10,720		10,720	76.6%	
4002	Employers Superannuation	61,029	85,681	24,652		24,652	71.2%	
4003	Sub-contracted Staff	25,695	5,000	(20,695)		(20,695)	513.9%	
4009	Recruitment Costs	1,866	500	(1,366)		(1,366)	373.2%	
4010	Staff Training	1,643	4,000	2,357		2,357	41.1%	
4012	Staff Expenses	746	800	54		54	93.3%	
4015	Office Refreshments	115	100	(15)		(15)	115.2%	
4100	Telecommunications	4,534	3,300	(1,234)		(1,234)	137.4%	
4105	Postage	69	250	181		181	27.5%	
4106	Stationery	514	1,300	786		786	39.5%	
4107	Photocopier	886	1,890	1,004		1,004	46.9%	
4108	Recycling & Shredding	250	400	150		150	62.5%	
4110	Advertising & Publicity	114	2,000	1,886		1,886	5.7%	
4112	Subscriptions	5,319	5,755	436		436	92.4%	
4113	Software Support	11,187	12,700	1,513		1,513	88.1%	
4114	Licence Fee	55	60	5		5	91.7%	
4115	Insurance	1,932	1,820	(112)		(112)	106.2%	
4116	Web Site	891	1,200	310		310	74.2%	
4118	IT Hardware	144	4,335	4,191		4,191	3.3%	
4154	Land Registry Fees	45	100	55		55	45.0%	
4155	Professional Fees	30,714	7,300	(23,414)		(23,414)	420.7%	
4156	Bank Charges	962	1,800	838		838	53.4%	
4157	Audit Fees	(2,400)	3,111	5,511		5,511	(77.1%)	
4199	Other Expenditure	0	200	200		200	0.0%	
4272	Furniture & Equipment	1,180	2,000	820		820	59.0%	
	Administration :- Indirect Expenditure	**602,819**	**685,259**	**82,440**	**0**	**82,440**	**88.0%**	**0**
	Net Income over Expenditure	**570,808**	**436,310**	**(134,498)**				
205	Premises - Church Street							
1050	Income Rent	7,236	9,000	1,764			80.4%	
	Premises - Church Street :- Income	**7,236**	**9,000**	**1,764**			**80.4%**	**0**

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		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4050	Rent payable	19,780	21,000	1,220		1,220	94.2%	
4051	Rates	8,340	8,715	375		375	95.7%	
4059	Church Street Service Charges	0	17,000	17,000		17,000	0.0%	
4115	Insurance	4	0	(4)		(4)	0.0%	
4270	Vehicles & Equipment Maint	419	464	45		45	90.2%	
4275	Building Maintenance	1,426	1,625	199		199	87.7%	
4276	CCTV	110	300	190		190	36.7%	
	Premises - Church Street :- Indirect Expenditure	**30,078**	**49,104**	**19,026**	**0**	**19,026**	**61.3%**	**0**
	Net Income over Expenditure	**(22,842)**	**(40,104)**	**(17,262)**				
206	Premises - Hurdis House							
1050	Income Rent	0	28,718	28,718			0.0%	
1051	Income Insurance Recharge	0	455	455			0.0%	
	Premises - Hurdis House :- Income	**0**	**29,173**	**29,173**			**0.0%**	**0**
4115	Insurance	468	455	(13)		(13)	102.9%	
4155	Professional Fees	5,200	5,000	(200)		(200)	104.0%	
4275	Building Maintenance	7,466	1,000	(6,466)		(6,466)	746.6%	
4301	Public Works Loan Payment	7,501	15,005	7,504		7,504	50.0%	
	Premises - Hurdis House :- Indirect Expenditure	**20,635**	**21,460**	**825**	**0**	**825**	**96.2%**	**0**
	Net Income over Expenditure	**(20,635)**	**7,713**	**28,348**				
210	Civic Expenses							
4013	Members Expenses	0	125	125		125	0.0%	
4014	Member Training	90	2,000	1,910		1,910	4.5%	
4106	Stationery	0	100	100		100	0.0%	
4113	Software Support	2,531	2,600	69		69	97.3%	
4115	Insurance	61	62	1		1	97.9%	
4180	Room Hire	1,822	600	(1,222)		(1,222)	303.6%	
4181	Civic - Mayors Allowance	1,204	1,500	296		296	80.2%	
4182	Catering & Hospitality	1	200	199		199	0.3%	
4183	Civic - Awards	(77)	200	277		277	(38.5%)	
4184	Civic - other	284	1,000	716		716	28.4%	
4188	Town Crier Expenses	40	200	160		160	20.0%	
4189	Young Mayor	48	250	202		202	19.3%	
4190	Election Costs	0	10,000	10,000		10,000	0.0%	(10,000)
	Civic Expenses :- Indirect Expenditure	**6,003**	**18,837**	**12,834**	**0**	**12,834**	**31.9%**	**(10,000)**
	Net Expenditure	**(6,003)**	**(18,837)**	**(12,834)**				
6000	plus Transfer from EMR	(10,000)	0	10,000				
	Movement to/(from) Gen Reserve	**(16,003)**	**(18,837)**	**(2,834)**				

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		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
215	Grants							
4401	Grants	26,718	30,000	3,282		3,282	89.1%	(3,282)
4406	Service Funding Agreements	5,000	5,000	0		0	100.0%	
	Grants :- Indirect Expenditure	**31,718**	**35,000**	**3,282**	**0**	**3,282**	**90.6%**	**(3,282)**
	Net Expenditure	**(31,718)**	**(35,000)**	**(3,282)**				
6000	plus Transfer from EMR	(3,282)	0	3,282				
	Movement to/(from) Gen Reserve	**(35,000)**	**(35,000)**	**0**				
	Finance & General Purposes :- Income	**1,180,863**	**1,159,742**	**(21,121)**			**101.8%**	
	Expenditure	**691,253**	**809,660**	**118,407**	**0**	**118,407**	**85.4%**	
	Net Income over Expenditure	**489,611**	**350,082**	**(139,529)**				
	plus Transfer from EMR	**(13,282)**	0	13,282				
	Movement to/(from) Gen Reserve	**476,329**	**350,082**	**(126,247)**				

Golf Course and The View

101	Golf Course							
1000	Golf Course Season Ticket	197,777	200,841	3,064			98.5%	
1001	Golf Course Green Fees M-F	156,566	140,000	(16,566)			111.8%	
1002	Golf Course Green Fees w/eb/h	113,320	116,500	3,180			97.3%	
1003	Golf Course Societies	72,574	75,000	2,427			96.8%	
1004	Golf Course Locker	1,151	2,250	1,099			51.2%	
1007	Golf Course Air Traffic	7,500	7,500	0			100.0%	
1019	Rechargeable Income	185	0	(185)			0.0%	
1025	Income Sponsorship	0	3,000	3,000			0.0%	
1050	Income Rent	85	85	0			100.0%	
1054	Income Other	1,021	850	(171)			120.1%	
1077	Income Sale Equipment	23,900	0	(23,900)			0.0%	
1100	Income Advertising	0	2,600	2,600			0.0%	
1311	Buggy Hire	19,310	21,400	2,090			90.2%	
	Golf Course :- Income	**593,389**	**570,026**	**(23,363)**			**104.1%**	**0**
4000	Salaries & Wages	134,658	165,617	30,959		30,959	81.3%	
4001	Employers NI	13,353	16,576	3,223		3,223	80.6%	
4002	Employers Superannuation	27,066	32,714	5,648		5,648	82.7%	
4009	Recruitment Costs	0	500	500		500	0.0%	
4010	Staff Training	219	2,100	1,881		1,881	10.4%	
4011	Staff Protective Clothing	1,772	2,100	328		328	84.4%	
4012	Staff Expenses	55	0	(55)		(55)	0.0%	

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		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4019	Rechargeable Expenditure	185	0	(185)		(185)	0.0%	
4041	Golf Professional Retainer	49,073	70,280	21,207		21,207	69.8%	
4045	Golf Course Player Costs	426	1,000	574		574	42.6%	
4046	Golf Club Membership Fees	19,875	20,016	141		141	99.3%	
4051	Rates	6,965	25,276	18,311		18,311	27.6%	
4052	Water & Sewerage	401	2,100	1,699		1,699	19.1%	
4060	Refuse	790	866	76		76	91.2%	
4100	Telecommunications	2,516	920	(1,596)		(1,596)	273.5%	
4105	Postage	0	50	50		50	0.0%	
4106	Stationery	344	300	(44)		(44)	114.7%	
4110	Advertising & Publicity	0	300	300		300	0.0%	
4112	Subscriptions	710	560	(150)		(150)	126.8%	
4113	Software Support	4,186	2,319	(1,867)		(1,867)	180.5%	
4114	Licence Fee	75	75	0		0	100.0%	
4115	Insurance	11,214	11,009	(205)		(205)	101.9%	
4116	Web Site	90	95	5		5	94.7%	
4156	Bank Charges	5,051	8,306	3,255		3,255	60.8%	
4201	Cleaning & Hygiene	591	250	(341)		(341)	236.4%	
4251	Dog Bin Emptying	676	1,514	838		838	44.6%	
4261	General Maintenance	38,028	45,000	6,972		6,972	84.5%	
4270	Vehicles & Equipment Maint	17,062	21,000	3,938		3,938	81.2%	
4271	Vehicle & Equipment Lease	63,383	62,650	(733)		(733)	101.2%	
4272	Furniture & Equipment	22,175	4,000	(18,175)		(18,175)	554.4%	
4275	Building Maintenance	4,087	2,500	(1,587)		(1,587)	163.5%	
4276	CCTV	0	250	250		250	0.0%	
4279	Fire & Security	525	655	130		130	80.2%	
4308	Golf Course Overheads	14,879	20,000	5,121		5,121	74.4%	
4309	Buggy Lease & Maintenance	9,048	9,250	203		203	97.8%	
	Golf Course :- Indirect Expenditure	**449,477**	**530,148**	**80,671**	**0**	**80,671**	**84.8%**	**0**
	Net Income over Expenditure	**143,912**	**39,878**	**(104,034)**				
102	Capital Costs-Golf & The View							
4155	Professional Fees	0	20,000	20,000		20,000	0.0%	
4301	Public Works Loan Payment	69,591	105,000	35,409		35,409	66.3%	
	Capital Costs-Golf & The View :- Indirect Expenditure	**69,591**	**125,000**	**55,409**	**0**	**55,409**	**55.7%**	**0**
	Net Expenditure	**(69,591)**	**(125,000)**	**(55,409)**				

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		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
103	The View							
1050	Income Rent	40,205	45,000	4,795			89.3%	
1093	Income Rates	2,317	0	(2,317)			0.0%	
1307	Income Bar Sales	(1,660)	0	1,660			0.0%	
1308	Income Food Sales	(340)	0	340			0.0%	
	The View :- Income	**40,522**	**45,000**	**4,478**			**90.0%**	**0**
4051	Rates	2,317	0	(2,317)		(2,317)	0.0%	
4052	Water & Sewerage	(150)	0	150		150	0.0%	
4055	Electricity	(115)	0	115		115	0.0%	
4056	Gas	2	0	(2)		(2)	0.0%	
4107	Photocopier	(38)	0	38		38	0.0%	
4115	Insurance	2,958	3,355	397		397	88.2%	
4116	Web Site	60	0	(60)		(60)	0.0%	
4155	Professional Fees	6,041	2,000	(4,041)		(4,041)	302.0%	
4202	Linen Cleaning	121	0	(121)		(121)	0.0%	
4270	Vehicles & Equipment Maint	751	5,000	4,250		4,250	15.0%	
4275	Building Maintenance	14,481	11,000	(3,481)		(3,481)	131.6%	500
4276	CCTV	245	0	(245)		(245)	0.0%	
4279	Fire & Security	1,004	0	(1,004)		(1,004)	0.0%	
4316	The View Transition Costs	1,776	10,000	8,224		8,224	17.8%	
	The View :- Indirect Expenditure	**29,452**	**31,355**	**1,903**	**0**	**1,903**	**93.9%**	**500**
	Net Income over Expenditure	**11,070**	**13,645**	**2,575**				
6000	plus Transfer from EMR	500	0	(500)				
	Movement to/(from) Gen Reserve	**11,570**	**13,645**	**2,075**				
	Golf Course and The View :- Income	**633,911**	**615,026**	**(18,885)**			**103.1%**	
	Expenditure	**548,520**	**686,503**	**137,983**	**0**	**137,983**	**79.9%**	
	Net Income over Expenditure	**85,391**	**(71,477)**	**(156,868)**				
	plus Transfer from EMR	**500**	0	(500)				
	Movement to/(from) Gen Reserve	**85,891**	**(71,477)**	**(157,368)**				
	Grand Totals:- Income	**2,111,226**	**2,029,087**	**(82,139)**			**104.0%**	
	Expenditure	**1,854,085**	**2,024,189**	**170,104**	**0**	**170,104**	**91.6%**	
	Net Income over Expenditure	**257,141**	**4,898**	**(252,243)**				
	plus Transfer from EMR	**250,844**	0	(250,844)				
	less Transfer to EMR	**70,049**	0	(70,049)				
	Movement to/(from) Gen Reserve	**437,935**	**4,898**	**(433,037)**				

173/24 Appendix B

Finance & General Purposes Committee
2024 - 2025

1000 Codes = Income
4000 Codes = Expenditure

		Financial Variance Report for F&GP Meetings			
		16th July 2024	10th October 2024	19th December 2024	19th March 2025
201	**Administration**				
1062	Income Telephone Recharge		The income received is a higher % than expected for the period due to the increased costs which is reflected in the expenditure.	As previously reported	As previously reported
1176	Precept	This income is the first half of the Precept. The balance will be paid in September 24.	The full precept for the year has been received.	As previously reported	As previously reported
1190	Interest Received		Uncertain income should be budgeted prudently. However, the actual interest received to date suggests it could more than double the budget by the year end depending on the movement within the account.	As previously reported	As previously reported
4003	Sub Contracted Staff	While the staff restructuring is in progress, it has been necessary to hire temporary staff. Although this has resulted in an overbudget of £8,177, it is balanced by the salary budget which stands at £77,916 instead of the projected £82,320 by the end of month two.	The staffing structure is still ongoing with the need to continue with temporary staff during the months that the I&E relates to.	All temporary staff are now on the payroll and therefore this account should not be required for the rest of the year.	As previously reported. The overspend at the year end is anticipated to remain at £20,695 which will be met by general reserves.
4009	Recruitment Costs		Unfortunatley, the budget was not sufficient to cover the need of the recruitment this year and therefore has gone overbudget.	Whilst this account is overbudget, the overspend can be taken from EMR's at year end.	As previously reported
4015	Office Refreshments				The office refreshment budget is slightly overspent due to increased in-office working and in-house meetings, leading to higher tea, coffee, and milk usage.
4100	Telephone		When setting the budget, this didn't include two wireless routers and a broadband upgrade that we had to subscribe to with Schools ICT. It is anticipated that this account will be overbudget by the year end.	As previously reported	As previously reported. It is anticipated that an additional £2,000 would have been spent compared to budget by the year end.

		16th July 2024	10th October 2024	19th December 2024	19th March 2025
4108	Recycling & Shredding	The annual invoice has been received and paid for the main shredding bin. The balance will cover adhoc recycling needs (ie garage clearance) throughout the remainder of the year.	As previously reported	As previously reported	As previously reported
4110	Advertising & Publicity				Whilst this account shows a nominal spend, it is anticipated that the account will be fully utilised by the year end following the council tax leaflets and Seaford Scene costs.
4112	Subscriptions	This is showing a high % of expenditure due to the majority of annual subscriptions being paid in full at the beginning of the year.	As previously reported	As previously reported	As previously reported
4113	Software Support	This is showing a high % of expenditure due to the half the microsoft annual fee already accounted for by an accrual at the beginning of the year.	As previously reported	As previously reported	As previously reported
4115	Insurance	This is account has now been paid in full for the year. The slight overspend is due to increasing the Fidelity Insurance as previously reported at the Full Council meeting on 20/06/24.	As previously reported	As previously reported	As previously reported
4118	IT Hardware				Whilst this account shows a nominal spend, it is anticipated that the account will be fully utilised by the year end following purchases of essential IT equipment for the office.
4155	Professional Fees		This account currently shows an overspend due to ongoing HR matters. This may be offset by the Professional Fees EMR at year-end, depending on the Committee's overal financial position.	As previously reported	The current overspend stands at £23,414 due to various HR matters throughout the year. Part of the overspend will be met from EMRs with the remainder coming from the general reserves.
4157	Audit Fees	The minus figure relates to an accrual - ie where an invoice is still waiting to be received for the year end audit relating to the 23/24 financial year.	As previously reported	The external auditor's invoice is still pending and is unlikely to be received until their investigation into the 2023/24 accounts is concluded. This delay along with the additional costs incurred as a result of the investigation, is expected to push this account overbudget.	As previously reported

		16th July 2024	10th October 2024	19th December 2024	19th March 2025
205	**Premises Church Street**				
1050	Income Rent			This income will be lower than budgeted due to an error in the initial budget, which incorrectly included previous back dated service charges. The total income is now expected to reach £7,557 by the year end.	As previously reported
4050	Rent Payable			Due to the landlords enacting an outstanding rent review earlier this year, this account will be overbudget by the year end. The new annual rent has increased by £5,980. Including the back dated rent to 28th January 2023, there will be an additional spend of £15,185.76 in this financial year. (The landlord waived their right to include backdated interest)	The invoice for the back dated rent is currently being prepared with the total calculated at £13,075. Based on the budget and payments made to date, the actual amount to be taken from general reserves is £11,855.
4059	Church Street Service Charges			We are expecting to be invoiced in March 25	This invoice has been received and will show in the February accounts.
4115	Insurance	The unbudgeted expenditure within this cost centre relates to the new difibrillator	As previously reported	As previously reported	As previously reported
206	**Hurdis House**				
1050	Income Rent			As reported separately to councillors previously, this year's rental income is yet to be received.	As previously reported
1051	Income Insurance			As reported separately to councillors previously, this year's insurance income is yet to be received.	As previously reported
4115	Insurance	This is account has now been paid in full for the year. The slight overspend is due to underbudgeting, however the overall insurance expenditure covering all cost centres remains within budget.	As previously reported	As previously reported	As previously reported
4155	Professional Fees			This account currently shows a small overspend, however, this is anticipated to increase significantly by £10,000 - £15,000 due to recent circumstances with the property. A portion of the additional expenditure will be met from the EMR with the rest being used from General Reserves.	It is now anticipated that there will be further costs of approximately £10,000 associated with the recent events at this property. The additional spend will all be met from the EMR.

		16th July 2024	10th October 2024	19th December 2024	19th March 2025
4275	Building Maintenance				Necessary building maintenance works have been carried out. The additional expenditure will be met from the EMR.
210	**Civic Expenses**				
4113	Software Support	This is showing a high % of expenditure due to the half the microsoft annual fee already accounted for by an accrual at the beginning of the year.	As previously reported	As previously reported	The account is not expected to have any further expenses for this year.
4115	Insurance	This account has been fully paid for the year.	As previously reported	As previously reported	As previously reported
4180	Room Hire	This expenditure relates to hire of halls for full council meetings.	This account is showing a high % of budget due to changing venues and the need to cancel bookings at short notice for cancelled meetings. It is expected that this will run over budget by the year end.	As previously reported	As previously reported. It is anticipated that the account will be overbudget by approx £1,500 at the year end. The budget for next year is more appropriate reflecting the need to hold meetings outside of the council offices.
4183	Civic - Awards	The minus figure relates to an accrual - ie where an invoice is still waiting to be received relating to the 23/24 financial year.	As previously reported	As previously reported	This account is expected to be utilised for the upcoming Town Forum.
4190	Election Costs			Whilst there is no expenditure expected, the full budget has been transferred to the EMR as per the approved when setting the 24/25 budget.	As previously reported
215	**Grants**				
4401	Grants		The majoity of awarded grants were paid out in August with the remainder being paid once conditions have been met. There will be a small underspend which has been agreed to be put into and EMR at year end.	All approved grant monies have now been paid out with the balance being transferred to the EMR.	As previously reported

Report No:	**179/24**
Agenda Item No:	**6**
Committee:	**Finance & General Purposes**
Date:	**19th March 2025**
Title:	**Policy Review Update – March 2025**
By:	**Georgia Raeburn, HR & Governance Manager**
Purpose of Report:	**To provide the Committee with an update on the 2024 – 2025 work schedule with the Town Council's policies**

Actions
The Committee is advised:
1. To consider the update on the policy review work within the Town Council. 2. To move to a vote on the motions below.

Recommendations
The Committee is recommended:
1. To note the contents of the report.

1. Policies Introduction

1.1 The Town Council has a full suite of policies governing its operation to ensure complete transparency and openness about processes.

1.2 Full Council received a report in May 2024 setting out the policy reviews scheduled for the 2024 – 2025 municipal year and some information surrounding the review process.

1.3 Councillors wanting to revisit this report or the more in depth introduction to the policy systems in place, this can be viewed on the **Town Council's website**.

1.4 This report to Committee is providing an update on the work against this schedule. An update of this nature is provided at each Finance & General Purposes Committee meeting.

2. Work Schedule Progress – March 2025

2.1 It is regrettable that a large spike in workload demand over an extended period has meant that the scheduled policy work has not been able to be progressed as planned.

2.2 With this in mind, in December 2024, officers revisited the policy work schedule and assessed what was realistically going to be achievable during the remainder of this municipal year. The outcome of this was reported to, and noted by, Committee in December 2024.

2.3 Attached at Appendix A is the updated 2024 – 2025 policy work schedule. This also includes an indicative list of policies due for review in 2025 – 2026 and 2026 – 2027, so this Committee are aware of the scheduled policy work for the coming two years.

2.4 The Town Council is in the process of implementing its revised staff structure, which will allow more dedicated focus on the policy work within the Town Council. Over the course of the coming 2025 – 2026 municipal year and looking ahead into the following 2026 – 2027 municipal year, the impact of this should be noticeable on the frequency and effectiveness of policy reviews that are being brought to councillors for review.

3. Live Policy Reviews

3.1 Committee members will note a report elsewhere on the agenda facilitating the review of the Town Council's **Financial Regulations** to align with the revised national model. A further report also appears on this agenda to facilitate the creation of a **Whistleblowing Policy**.

3.2 The Committee is being asked to consider each of these two draft policies with a view to recommending that Full Council adopts them.

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 Georgia Raeburn, HR & Governance Manager

Policy Work Schedule
March 2025 Update

2024 – 2025 Policy Review Work

Outline of policies reviewed to date and those planned for the remainder of the year
Red italic = new additions from last report

Policy	Status	Committee & Date	Full Council Date
Council Representation on Outside Bodies	ADOPTED	-	May-24
Councillor Officer Protocol	ADOPTED	-	May-24
Standing Orders	ADOPTED	Finance & General Purposes, Jul-24	Jul-24
Members' Allowances Policy	ADOPTED	Finance & General Purposes, Dec-24	Jan-25
Probationary Period Policy	In progress	Personnel, Feb-25	Mar-25
Financial Regulations	In progress	Finance & General Purposes, Mar-25	Mar-25
Whistleblowing Policy	In progress	Finance & General Purposes, Mar-25	Mar-25
General & Financial Risk Assessment	Scheduled	-	Mar-25
Annual Investment Strategy	Scheduled	-	Mar-25
Scheme of Delegation	Scheduled	-	Mar-25
Mayor's Portfolio	***Scheduled***	***-***	***Mar-25***
Committee Chair's Management Group Policy	***Scheduled***	***-***	***Mar-25***

* reviewed annually

Indicative 2025 – 2026 List of Policies Due for Review

The indicative list of policies due to be reviewed during the 2025 – 2026 municipal year is set out below (in alphabetical order by Committee, rather than chronological). An estimate of 22 policies:

Red italic = new additions from last report

Policy	**Committee**
Memorial & Donation Policy	Assets & Facilities
Traveller Policy	Assets & Facilities
Acceptable Use of Computers, Internet and Email Facilities Policy	Finance & General Purposes
Annual Investment Strategy *	Finance & General Purposes
Communications Strategy	Finance & General Purposes
Complaints Procedure	Finance & General Purposes
Corporate Sponsorship Policy	Finance & General Purposes
Financial Regulations *	Finance & General Purposes
General & Financial Risk Assessment *	Finance & General Purposes
Scheme of Delegation *	Finance & General Purposes
Standing Orders *	Finance & General Purposes
Climate Emergency Policy	Golf, Open Spaces & Climate Action
Diversity & Inclusion Policy - Tennis	Golf, Open Spaces & Climate Action
Safeguarding Policy - Tennis	Golf, Open Spaces & Climate Action
Dignity at Work Policy	Personnel
Equal Opportunities Policy	Personnel
Pay Policy	Personnel
Performance Management Policy	Personnel
Recruitment Policy	Personnel
Safeguarding Policy (whole Council)	Personnel
Staff Handbook (deferred from 2024 – 2025)	***Personnel***
Training and Development Policy	Personnel

* reviewed annually

Indicative 2026 – 2027 List of Policies Due for Review

The indicative list of policies due to be reviewed during the 2026 – 2027 municipal year is set out below (in alphabetical order by Committee, rather than chronological). An estimate of 19 policies:

Policy	**Committee**
Tree Policy	Assets & Facilities
Agenda & Minute Policy	Finance & General Purposes
Annual Investment Strategy *	Finance & General Purposes
Bad Debt Policy	Finance & General Purposes
Code of Conduct for Members	Finance & General Purposes
Councillor Officer Protocol	Finance & General Purposes
Financial Regulations *	Finance & General Purposes
FOI Publication Scheme	Finance & General Purposes
FOI Requests Procedure	Finance & General Purposes
General & Financial Risk Assessment *	Finance & General Purposes
Gifts & Hospitality Policy	Finance & General Purposes
Health & Safety Policy	Finance & General Purposes
National and Local Mourning Procedure EXEMPT	Finance & General Purposes
Purchase Ordering and Payment for Goods & Services Policy	Finance & General Purposes
Scheme of Delegation *	Finance & General Purposes
Standing Orders *	Finance & General Purposes
Family Leave Policy	Personnel
LGPS (Pension) Employer Discretion Policy	Personnel
Sickness Policy	Personnel

* reviewed annually

Report No:	**130/24**
Agenda Item No:	**7**
Committee:	**Finance & General Purposes**
Date:	**19th March 2025**
Title:	**Review of the Town Council's Financial Regulations**
By:	**Lucy Clark, Responsible Financial Officer (RFO)**
Purpose of Report:	**To present the updated Financial Regulations based on the new model template issued by the National Association of Local Councils**

Actions
The Committee is advised:
1. To review and consider the revised Financial Regulations as presented with this report. 2. To move to a vote on the motions below.

Recommendations
The Committee is recommended:
1. To recommend the updated Financial Regulations for adoption by Full Council.

1. Introduction

1.1 The Town Council's adopted Financial Regulations exist to govern the conduct of financial management by the Town Council.

1.2 The National Association of Local Councils (NALC) produces a model template which covers the needs of local councils of all size. All parish and town councils are encouraged to use this model as a basis for their own version, adjusting this as appropriate to reflect the financial circumstances and activities of their council.

1.3 The model template was reviewed and published by NALC in May 2024 but also reviewed again in March 2025 following the introduction of the Procurement Act 2025 from 24th February 2025.

1.4 This report is presented now to enable this Committee to review the revised model – with the recommended tailoring for Seaford Town Council's needs – and make its recommendations to Full Council on the final version to be adopted in March 2025.

2. Review of the Town Council's Financial Regulations

2.1 Current Financial Regulations

2.2 The current Financial Regulations are available to view on the **Town Council's website**.

2.3 Review of the Town Council's Financial Regulations

2.4 Due to the number of significant changes in terms of the ordering of the revised model and in some instances, the language used (although this does not serve to change the effect of the regulations), the review of the Town Council's Financial Regulations has been carried out by amending the revised NALC model, rather than tracking changes on the Town Council's current regulations.

2.5 The 'clean' model Financial Regulations issued by NALC can be found on **NALC's website**.

2.6 **Appendix A** presents the revised model regulations with amendments by officers to ensure that:

(a) established procedures currently in place within the Town Council and set out within the current regulations are included (some of which feature in other policy documents or have been subject to internal and external audit and found to be compliant), and

(b) the document is tailored to Seaford Town Council's needs based on its size and level of financial transactions.

2.7 NALC's Revisions to the Model

2.8 In addition to the changes discussed in 2.4 above, there are a number of other, more substantial changes that NALC has added to the model. These are set out in more detail below:

(a) The revised model includes sections in bold type, which reflect statutory or regulatory requirements, such as those contained within

The Local Government Finance Act 1992 and The Accounts and Audit Regulations 2015. These are legal requirements which a council cannot change or suspend.

(b) The revised model includes new elements not previously included in the model regulations. The new sections are shown in *blue italic* in Appendix Aand are as follows:

i. 2.7 (part of sentence)

ii. 3.3

iii. 4.1 and 4.8

iv. 5.10 (part), 5.13 (part), 5.14 (part) and 5.17

v. 6.7 (part)

vi. 7.6, 7.7 (part), 7.8 and 7.9

vii. 8.3

viii. 11.2, 11.5 and 11.9

ix. 18.2 and 18.3

2.9 Officer's Revisions to the NALC Model

2.10 As discussed in 2.4 above, officers have included a number of amendments to the model regulations. These are done in accordance with NALC's recommendation that the model regulations should be tailored to fit what the Town Council actually does, rather than forcing any council to change what they do.

2.11 The amendments include additions to or removals from the model, tailoring of certain aspects that the model says need to be fit for purpose for each individual council, and necessary clauses within the current regulations that have been copied across.

2.12 The table below summarises the changes that have been made, with a commentary alongside each change:

Section	Amendment Type	Commentary
1.7	Removal / Change	This change reflects the wording of the current regulations and is needed for operational efficiency. The wording within the model is not required for this Town Council, as this is set out elsewhere within policy and the regulations
4.11	Change	This change reflects the wording of the current

Section	Amendment Type	Commentary
		regulations and is needed for operational efficiency, avoiding unnecessary reporting to Full Council
5.1	Change	This change is minor but reflects that obtaining quotes from 'several' suppliers is not always practicable and is vague, whereas 'more than one' is more realistic and quantifiable
5.2	Addition / Removal	The Town Council has the General Power of Competence meaning it has legal power for most expenditure, making parts of this clause in the model obsolete. This would be impractical to have to do this for each item of expenditure and is more relevant for smaller councils.
5.8	Change	The Town Council uses a table to present the various thresholds within the procurement process, this supersedes having these thresholds within the body of the regulations and, as such, this section has been changed from the model
5.9	Additions	There are additions to this exemption list that have been previously agreed by the Town Council and Internal Auditors so these have been added in. For clarity the added sections are 5.9.i, ii (in part), vi, vii and viii.
5.12	Addition / Removal	This is in line with the Town Council's current procedures. The model text would be more relevant for a smaller council - given Seaford's size and amount of expenditure, this would be impossible to follow
5.13	Removal	Due to Seaford's size and organisational structure, the additional wording in this clause is not required
5.14	Addition	This is in line with the Town Council's current

Section	Amendment Type	Commentary
		procedures and the wording of the current regulations
5.15 & 6.7.i	Change	The value here was previously stated at £5,000 although the Internal Auditor has recommended previously that a council the size of Seaford should consider £10,000 due to significant increases in prices over recent years
5.17	Change	The minimum threshold for an official order has been removed to reflect the Town Council's Purchase Ordering & Payment for Goods & Services Policy
5.18	Addition	This has been added to reflect the Town Council's Purchase Ordering & Payment for Goods & Services Policy
6.1	Change	This has been changed to reflect a realistic frequency for a town council of Seaford's size
6.6	Change / Removal	This is in line with the Town Council's current procedures and the wording of the current regulations
6.7.iii	Removal	The limit within the model is an advisory amount. As the Town Council keeps as many funds as possible in the CCLA account to maximise the interest, transfers from the CCLA to the Current Account need to happen on an 'as and when' basis and which usually consists of much higher amounts, especially when the precept is received. As this is solely an internal transfer without the possibility of it being withdrawn, leaving out a specified amount should be acceptable
6.8	Change	The text in the model would mean that payments could only be made four times a year. This is more aligned for small parish councils

Section	Amendment Type	Commentary
7.2	Removal	Given the Town Council's size and level of transactions, day to day financial management should be handled by officers within the finance team to avoid risks of mismanagement, errors, unauthorised activity, and data breaches
7.3	Change / Removal	Amendments have been made to align with the existing processes that are deemed fit for purpose by the internal auditor
8.3	Removal	This is not relevant to Seaford's processes and is quite outdated
9.1	Change / Removal	This has been changed to reflect the Town Council's policy regarding debit cards
11.3	Addition	This is in line with the Town Council's current procedures and the wording of the current regulations
11.7	Change / Removal	This is in line with the Town Council's current procedures and the wording of the current regulations – the model text would be more suitable for a smaller council
11.8	Addition / Removal	This is in line with the Town Council's current procedures and the wording of the current regulations
13.3	Change	This has been changed to reflect the Town Council's policy regarding bad debts
13.7	Addition / Removal	This is in line with the Town Council's current procedures and the wording of the current regulations
16.5	Change	This is in line with the Town Council's current procedures and the wording of the current regulations
18.1	Removal	Given the regulations are reviewed annually, there is no need to increase this frequency
19	Addition	This whole section was not included in the NALC

Section	Amendment Type	Commentary
		revised model regulations but has been copied across from the Town Council's current regulations. This ensures that the correct process for managing earmarked reserves is clearly outlined and followed
20	Addition	This is a whole new section just making mention of the Town Council's Concessions Policy that determines the concessions tendering process
Table 1	Addition / Change	The Town Council's current regulations include a procurement table, which provides clarity on the correct process to follow depending on the contract value – this is a useful tool for officers so is recommended to be retained. The values in this table have been updated from the previous regulations to ensure continuity (with all values including VAT) and to reflect the correct procurement thresholds

2.13 The Committee is recommended to review the revised regulations included at Appendix A and recommend that Full Council adopts the revised regulations at its meeting on 27th March 2025.

2.14 Following Full Council adoption, the revised regulations will be published and an update on relevant changes provided to officers and councillors to help ensure understanding of, and adherence to, the revised model.

3. Financial Implications

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 is Lucy Clark, RFO.

Seaford Town Council

Financial Regulations

Policy Ref.	F4
Date Last Adopted	March 2024
Date of Next Review	December 2024
Possible Prompts for Earlier Review	• Changes to national Model Financial Regulations • Any changes identified that should not wait until the annual review for formalise
Previous Adoption Dates	March 2024 February 2019 March 2023 April 2017 March 2022 May 2015 January 2022 March 2021
Author	Responsible Financial Officer

SEAFORD TOWN COUNCIL - DRAFT FINANCIAL REGULATIONS

Contents

These Financial Regulations were adopted by the Town Council at its meeting held on [enter date].

1. General

1.1. These Financial Regulations govern the financial management of the Town Council and may only be amended or varied by resolution of Full Council. They are one of the Town Council's governing documents and shall be observed in conjunction with the Town Council's Standing Orders.

1.2. Councillors are expected to follow these regulations and not to entice employees to breach them. Failure to follow these regulations brings the office of councillor into disrepute.

1.3. Wilful breach of these regulations by an employee may result in disciplinary proceedings.

1.4. In these Financial Regulations:

- 'Accounts and Audit Regulations' means the regulations issued under Sections 32, 43(2) and 46 of the Local Audit and Accountability Act 2014, or any superseding legislation, and then in force, unless otherwise specified.
- 'Approve' refers to an online action, allowing an electronic transaction to take place.
- 'Authorise' and 'authorised' refers to a decision by the Town Council, or a committee or an officer, to allow something to happen.
- 'Proper practices' means those set out in *The Practitioners' Guide*
- *The Practitioners' Guide* refers to the guide issued by the Joint Panel on Accountability and Governance (JPAG) and published by NALC in England.
- 'Must' and **bold text** refer to a statutory obligation the Town Council cannot change.
- 'Shall' refers to a non-statutory instruction by the Town Council to its members and staff.

1.5. The Responsible Financial Officer (RFO) holds a statutory office, appointed by the Town Council. The RFO;

- acts under the policy direction of the Town Council
- administers the Town Council's financial affairs in accordance with all Acts, Regulations and proper practices
- determines on behalf of the Town Council its accounting records and control systems
- ensures the accounting control systems are observed
- ensures the accounting records are kept up to date
- seeks economy, efficiency and effectiveness in the use of Town Council resources, and

- produces financial management information as required by the Town Council.

1.6. **Full Council must not delegate any decision regarding:**

- **setting the final budget or the precept (council tax requirement)**
- **the outcome of a review of the effectiveness of its internal controls**
- **approving accounting statements**
- **approving an annual governance statement**
- **borrowing**
- **declaring eligibility for the General Power of Competence, and**
- **addressing recommendations from the internal or external auditors.**

1.7. In addition, Full Council shall:

- determine and regularly review the bank mandate for all Town Council bank accounts, and
- approve bad debt write-offs above the delegated limit of £5,000

2. Risk management and internal control

2.1. **The Town Council must ensure that it has a sound system of internal control, which delivers effective financial, operational and risk management.**

2.2. The Town Clerk with the RFO shall prepare, for approval by Full Council, a risk management policy covering all activities of the Town Council. This policy and consequential risk management arrangements shall be reviewed by the Town Council at least annually.

2.3. When considering any new activity, the Town Clerk with the RFO shall prepare a draft risk assessment including risk management proposals for consideration by the Town Council.

2.4. **At least once a year, the Town Council must review the effectiveness of its system of internal control, before approving the Annual Governance Statement.**

2.5. **The accounting control systems determined by the RFO must include measures to:**

- **ensure that risk is appropriately managed**
- **ensure the prompt, accurate recording of financial transactions**
- **prevent and detect inaccuracy or fraud**
- **allow the reconstitution of any lost records**

- **identify the duties of officers dealing with transactions, and**
- **ensure division of responsibilities.**

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

2.7. Regular back-up copies shall be made of the records on any Town Council computer and stored either online or in a separate location from the computer. *The Town Council shall put measures in place to ensure that the ability to access any Town Council computer is not lost if an employee leaves or is incapacitated for any reason.*

3. Accounts and audit

3.1. All accounting procedures and financial records of the Town Council shall be determined by the RFO in accordance with the Accounts and Audit Regulations.

3.2. **The accounting records determined by the RFO must be sufficient to explain the Town Council's transactions and to disclose its financial position with reasonably accuracy at any time. In particular, they must contain:**

- **day-to-day entries of all sums of money received and expended by the Town Council and the matters to which they relate, and**
- **a record of the assets and liabilities of the Town Council.**

3.3. The accounting records shall be designed to facilitate the efficient preparation of the accounting statements in the Annual Governance and Accountability Return.

3.4. The RFO shall complete and certify the annual Accounting Statements of the council contained in the Annual Governance and Accountability Return (AGAR) in accordance with proper practices, as soon as practicable after the end of the financial year. Having certified the Accounting Statements, the RFO shall submit them (with any related documents) to the Town Council, within the timescales required by the Accounts and Audit Regulations.

3.5. **The Town Council must ensure that there is an adequate and effective system of internal audit of its accounting records and internal control system in accordance with proper practices**.

3.6. **Any officer or member of the Town Council must make available such documents and records as the internal or external auditor consider**

necessary for the purpose of the audit and shall, as directed by the Town Council, supply the RFO, internal auditor, or external auditor with such information and explanation as the Town Council considers necessary.

3.7. The internal auditor shall be appointed by the Town Council and shall carry out their work to evaluate the effectiveness of the Town Council's risk management, control and governance processes in accordance with proper practices specified in the Practitioners' Guide.

3.8. The Town Council shall ensure that the internal auditor:

- is competent and independent of the financial operations of the Town Council,
- reports to the Town Council in writing, or in person, on a regular basis with a minimum of one written report during each financial year,
- can demonstrate competence, objectivity and independence, free from any actual or perceived conflicts of interest, including those arising from family relationships, and
- has no involvement in the management or control of the Town Council.

3.9. Internal or external auditors may not under any circumstances:

- perform any operational duties for the Town Council,
- initiate or approve accounting transactions,
- provide financial, legal or other advice including in relation to any future transactions, or
- direct the activities of any Town Council employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor.

3.10. For the avoidance of doubt, in relation to internal audit the terms 'independent' and 'independence' shall have the same meaning as described in The Practitioners Guide.

3.11. The RFO shall make arrangements for the exercise of electors' rights in relation to the accounts, including the opportunity to inspect the accounts, books, and vouchers and display or publish any notices and documents required by the Local Audit and Accountability Act 2014, or any superseding legislation, and the Accounts and Audit Regulations.

3.12. The RFO shall, without undue delay, bring to the attention of the Town Council any correspondence or report from internal or external auditors.

4. Budget and precept

4.1. ***Before setting a precept, the Town Council must calculate its council tax requirement for each financial year by preparing and approving a budget, in accordance with The Local Government Finance Act 1992 or succeeding legislation.***

4.2. Budgets for salaries and wages, including employer contributions shall be reviewed at least annually during the budget setting process for the following financial year and a final version shall be evidenced by a schedule signed by the Town Clerk. The RFO will inform committees of any salary implications before they consider their draft budgets.

4.3. No later than December each year, the RFO shall prepare a draft budget with detailed estimates of all revenue income and expenditure for the following financial year along with a forecast for the following four financial years taking account of the lifespan of assets and cost implications of repair and replacement.

4.4. Unspent budgets for completed projects shall not be carried forward to a subsequent year. Unspent funds for partially completed projects may only be carried forward (by placing them in an earmarked reserve) with the formal approval of the Finance & General Purposes Committee or Full Council.

4.5. Each committee shall review its draft budget and submit any proposed amendments to the Finance & General Purposes Committee not later than the end of December each year.

4.6. The draft budget with any committee proposals and four-year forecast, including any recommendations for the use or accumulation of reserves, shall be considered by the Finance & General Purposes Committee and a recommendation made to the Town Council.

4.7. Having considered the proposed budget and four-year forecast, the Town Council shall determine its council tax requirement by setting a budget. The Town Council shall set a precept for this amount no later than the end of January for the ensuing financial year.

4.8. ***Any member with council tax unpaid for more than two months is prohibited from voting on the budget or precept by Section 106 of the Local Government Finance Act 1992 and must disclose at the start of the meeting that Section 106 applies to them.***

4.9. The RFO shall **issue the precept to the billing authority no later than the end of February** and supply each member with a copy of the agreed annual budget.

4.10. The agreed budget provides a basis for monitoring progress during the year by comparing actual spending and income against what was planned.

4.11. Movements in earmarked reserves (EMRs) shall be approved by the RFO and reported to the relevant committee as part of the budgetary control process.

5. Procurement

5.1. **Members and officers are responsible for obtaining value for money at all times.** Any officer procuring goods, services or works should ensure, as far as practicable, that the best available terms are obtained, usually by obtaining prices from more than one supplier.

5.2. The RFO should verify the lawful nature of any proposed purchase before it is made or as soon as possible after the order is placed by the authorised Department Manager.

5.3. Every contract shall comply with the Town Council's Standing Orders and these Financial Regulations and no exceptions shall be made, except in an emergency.

5.4. **For a contract for the supply of goods, services or works where the estimated value will exceed the thresholds set by Parliament, the full requirements of The Procurement Act 2023 and The Procurement Regulations 2024 or any superseding legislation ("the Legislation"), must be followed in respect of the tendering, award and notification of that contract.**

5.5. For contracts estimated to exceed £60,000 including VAT, the Town Clerk shall advertise an open invitation for tenders in compliance with any relevant provisions of the Legislation. Tenders shall be invited in accordance with Appendix 1.

5.6. **For contracts estimated to be over £30,000 including VAT, the council must comply with any requirements of the Legislation regarding the publication of invitations and notices.**

5.7. **Contracts must not be split to avoid compliance with these rules.**

5.8. Where the estimated value is below the Government threshold, the Town Council shall (with the exception of items listed in paragraph 5.9) obtain prices in accordance with the Procurement Table in Appendix 1.

5.9. The requirement to obtain competitive prices in these regulations need not apply to contracts that relate to items (i) to (viii) below:

i. for the supply of gas, electricity, water, sewerage, and telephone services

ii. specialist services, such as legal professionals, accountants, surveyors and consultants;

iii. repairs to, or parts for, existing machinery or equipment;

iv. works, goods or services that constitute an extension of an existing contract;

v. goods or services that are only available from one supplier or are sold at a fixed price;

vi. for additional work of the external auditor up to an estimated value of £1,000 (in excess of this sum the Town Clerk and RFO shall act after consultation with the Chair of the Finance & General Purposes Committee);

vii. contracts of employment;

viii. any contract for the sale or purchase of any right in or over land or premises.

5.10. When applications are made to waive this financial regulation to enable a price to be negotiated without competition, the reason should be set out in a recommendation to the Town Council. *Avoidance of competition is not a valid reason.*

5.11. The Town Council shall not be obliged to accept the lowest or any tender, quote or estimate.

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

5.13. No individual member, *or informal group of members* may issue an official order or make any contract on behalf of the Town Council.

5.14. No expenditure may be authorised that will exceed the amount provided in the revenue budget for a Committee Budget other than by resolution of the Town Council, *except in an emergency*. During the budget year, it is expected that Account Codes will vary to budget and that consequently Cost Centres will also vary. However, the Committee spend must be within budget unless approved otherwise by Full Council. Any deviations due to loss of income does not require approval but should be reported to the relevant committee as soon as practicable. There is no need to undertake virements.

5.15. In cases of serious risk to the delivery of Town Council services or to public safety on Town Council premises, the Town Clerk may authorise expenditure of up to £10,000 excluding VAT on repair, replacement or other work that in their judgement is necessary, whether or not there is any budget for such expenditure. The Town Clerk shall report such action to the Mayor of the Town Council as soon as practicable thereafter.

5.16. No expenditure shall be authorised, no contract entered into, or tender accepted in relation to any major project, unless the Town Council is satisfied that the necessary funds are available and that where a loan is required, Government borrowing approval has been obtained first.

5.17. An official order or letter shall be issued for all work, goods and services unless a formal contract is to be prepared, or an official order would be inappropriate. Copies of orders shall be retained, *along with evidence of receipt of goods where necessary*.

5.18. Any ordering system can be misused and access to them shall be controlled by the RFO and authorised Department Managers.

6. Banking and payments

6.1. The Town Council's banking arrangements, including the bank mandate, shall be made by the RFO and authorised by the Town Council; banking arrangements shall not be delegated to a committee. The Town Council has resolved to bank with the Co-operative Bank. The arrangements shall be reviewed at least every five years for security and efficiency.

6.2. The Town Council must have safe and efficient arrangements for making payments, to safeguard against the possibility of fraud or error. Wherever possible, more than one person should be involved in any payment, for example by dual online authorisation or dual cheque signing. Even where a purchase has been authorised, the payment must also be authorised and only authorised payments shall be approved or signed to allow the funds to leave the councils bank.

6.3. All invoices for payment should be examined for arithmetical accuracy, analysed to the appropriate expenditure heading and verified to confirm that the work, goods or services were received, checked and represent expenditure previously authorised by the council before being certified by the RFO. Where certification of invoices is done as a batch, this shall include a batch header signed by the RFO that the invoices listed have been examined, verified and certified.

6.4. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of employment) may be summarised to avoid disclosing any personal information.

6.5. Wherever possible, payments shall be made by online banking, in accordance with a resolution of the Town Council (or duly delegated committee) or a delegated decision by an officer.

6.6. A list of regular payments and Direct Debits shall be submitted to the Finance & General Purposes Committee every two years.

6.7. The Town Clerk and RFO shall have delegated authority to authorise payments and transfers in the following circumstances:

i. payments of up to £10,000 excluding VAT in cases of serious risk to the delivery of council services or to public safety on council premises.

ii. any payment necessary to avoid a charge under the Late Payment of Commercial Debts (Interest) Act 1998 or to comply with contractual terms, where the due date for payment is before the next scheduled payment run, where the Town Clerk and RFO certify that there is no dispute or other reason to delay payment, provided that a list of such payments shall be submitted to the next appropriate meeting of the Finance & General Purposes Committee.

iii. Fund transfers within the councils banking arrangements provided that a list of such transfers shall be submitted to the next appropriate meeting of the Finance & General Purposes Committee.

6.8. The Finance Assistant shall present a weekly schedule of payments requiring authorisation. These will be reviewed by the RFO for approval before seeking authorisation from two Members. This authorisation may be given via email or in person.

7. Electronic payments

7.1. Where internet banking arrangements are made with any bank, the Town Clerk and RFO shall be appointed as the Service Administrators. The bank mandate agreed by the Town Council shall identify a number of councillors who will be authorised to approve transactions on those accounts and a minimum of two people will be involved in any online approval process.

7.2. No employee or councillor shall disclose any PIN or password, relevant to the Town Council or its banking, to anyone not authorised in writing by the Town Council or a duly delegated committee.

7.3. The Finance Assistant shall set up all items due for payment online after authorisation from two Members has been given as per 6.8.

7.4. Once set up by the Finance Assistant, the RFO will check the details and then release the funds. In the prolonged absence of either the Finance Assistant or RFO, other authorised persons may be appointed to complete the online payment process by the Town Clerk.

7.5. With the approval of the Town Council, regular payments (such as gas, electricity, telephone, broadband, water, National Non-Domestic Rates, refuse collection, pension contributions and HMRC payments) may be made by variable direct debit, provided that the instructions are approved by two authorised members. The approval of the use of each variable direct debit shall be reviewed by the Town Council at least every two years.

7.6. If thought appropriate by the council, regular payments of fixed sums may be made by banker's standing order, provided that the instructions are approved by two members, evidence of this is retained and any payments are reported to council when made. The approval of the use of a banker's standing order shall be reviewed by the Town Council at least every two years.

7.7. Account details for suppliers may only be changed upon written notification by the supplier verified by the Town Clerk or RFO. This is a potential area for fraud and the individuals involved should ensure that any change is genuine. *Data held should be checked with suppliers every two years.*

7.8. Members and officers shall ensure that any computer used for the council's financial business has adequate security, with anti-virus, anti-spyware and firewall software installed and regularly updated.

7.9. Remembered password facilities should not be used on any computer used for council banking.

8. Cheque payments

8.1. Cheques or orders for payment in accordance with a resolution or delegated decision shall be signed by two members and countersigned by the RFO or Town Clerk.

8.2. A signatory having a family or business relationship with the beneficiary of a payment shall not, under normal circumstances, be a signatory to that payment.

8.3. To indicate agreement of the details on the cheque with the counterfoil and the invoice or similar documentation, the signatories shall also initial the cheque counterfoil and invoice.

9. Payment cards

9.1. Any credit, debit or payment card issued for use will be specifically restricted to use in accordance with the Town Council's Purchase Ordering and Payment for Goods Policy.

10. Petty Cash

10.1. The RFO shall hold a petty cash float of £250 and may provide petty cash to officers for the purpose of defraying operational and other expenses.

a) Vouchers for payments made from petty cash shall be kept, along with receipts to substantiate every payment.

b) Cash income received must not be paid into the petty cash float but must be separately banked, as provided elsewhere in these regulations.

c) Payments to maintain the petty cash float shall be shown separately on any schedule of payments presented for approval.

11. Payment of salaries and allowances

11.1. **As an employer, the Town Council must make arrangements to comply with the statutory requirements of PAYE legislation.**

11.2. ***Councillors allowances (where paid) are also liable to deduction of tax under PAYE rules and must be taxed correctly before payment.***

11.3. Salary rates shall be agreed by the Town Council, or a duly delegated committee. No changes shall be made to any employee's gross pay, emoluments, or terms and conditions of employment without the prior consent of the Personnel Committee or Town Council otherwise than in accordance with the Scheme of Delegation.

11.4. Payment of salaries shall be made, after deduction of tax, national insurance, pension contributions and any similar statutory or discretionary deductions, on the dates stipulated in employment contracts.

11.5. *Deductions from salary shall be paid to the relevant bodies within the required timescales, provided that each payment is reported, as set out in these regulations above.*

11.6. Each payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a payroll control account or other separate confidential record, with the total of such payments each calendar month reported in the cashbook.

11.7. The confidential pay records are not open to inspection or review (under the Freedom of Information Act 2000 or otherwise) other than:

a) by any member who can demonstrate a need to know

b) by the internal or external auditor

c) by any person authorised under The Audit Commission Act 1998, or any superseding legislation

11.8. Any termination payments shall be supported by a report to the Town Council, setting out a clear business case. Termination payments shall only be authorised by the Town Council other than in accordance with the Scheme of Delegation.

12. Loans and investments

12.1. Any application for Government approval to borrow money and subsequent arrangements for a loan must be authorised by the Town Council and recorded in the minutes. All borrowing shall be in the name of the Town Council, after obtaining any necessary approval.

12.2. Any financial arrangement which does not require formal borrowing approval from the Secretary of State (such as Hire Purchase, Leasing of tangible assets or loans to be repaid within the financial year) must be

authorised by the Town Council, following a written report on the value for money of the proposed transaction.

12.3. The Town Council shall consider the requirement for an Investment Strategy and Policy in accordance with Statutory Guidance on Local Government Investments, which must written be in accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the Town Council at least annually.

12.4. All investment of money under the control of the Town Council shall be in the name of the Town Council.

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

12.6. Payments in respect of short term or long-term investments, including transfers between bank accounts held in the same bank, shall be made in accordance with these regulations.

13. Income

13.1. The collection of all sums due to the Town Council shall be the responsibility of and under the supervision of the RFO.

13.2. The council will review all fees and charges for work done, services provided, or goods sold at least annually as part of the budget-setting process, following a report of the RFO. The RFO shall be responsible for the collection of all amounts due to the council.

13.3. Any sums found to be irrecoverable, and any bad debts shall be reported by the RFO to Full Council if £3,000 or more, or to the Finance & General Purposes Committee if under £3,000 and shall be written off in the year. The relevant approval shall be shown in the accounting records.

13.4. All sums received on behalf of the Town Council shall be deposited intact with the Town Council's bankers, with such frequency as the RFO considers necessary. The origin of each receipt shall clearly be recorded on the paying-in slip or other record.

13.5. Personal cheques shall not be cashed out of money held on behalf of the council.

13.6. The RFO shall ensure that VAT is correctly recorded in the council's accounting software and that any VAT Return required is submitted form the software by the due date.

13.7. Where sums of cash exceeding £500 are received by the Town Council, the RFO shall ensure that more than one person is present when the cash is counted in the first instance, that there is a reconciliation to some

form of control record, and that appropriate care is taken for the security and safety of individuals banking such cash.

14. Payments under contracts for building or other construction works

14.1. Where contracts provide for payment by instalments the RFO shall maintain a record of all such payments, which shall be made within the time specified in the contract based on signed certificates from the architect or other consultant engaged to supervise the works.

14.2. Any variation or addition or omission from a contract must be authorised by the Town Clerk to the contractor in writing, with the Town Council being informed where the final cost is likely to exceed contract sum by 5% or more or likely to exceed the budget available.

15. Stores and equipment

15.1. The officer in charge of each section shall be responsible for the care and custody of stores and equipment in that section.

15.2. Delivery notes shall be obtained in respect of all goods received into store or otherwise delivered and goods must be checked as to order and quality at the time delivery is made.

15.3. Stocks shall be kept at the minimum levels consistent with operational requirements.

15.4. The RFO shall be responsible for periodic checks of stocks and stores, at least annually.

16. Assets, properties and estates

16.1. The Town Clerk shall make arrangements for the safe custody of all title deeds and Land Registry Certificates of properties held by the Town Council.

16.2. The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date, with a record of all properties held by the Town Council, their location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held, in accordance with Accounts and Audit Regulations.

16.3. The continued existence of tangible assets shown in the Register shall be verified at least annually, possibly in conjunction with a health and safety inspection of assets.

16.4. No interest in land shall be purchased or otherwise acquired, sold, leased or otherwise disposed of without the authority of the Town Council, together with any other consents required by law. In each case a written report shall be provided to Town Council in respect of valuation and

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

16.5. No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of the Town Council, together with any other consents required by law, except where the estimated value of any one item does not exceed £5,000.

17. Insurance

17.1. The RFO shall keep a record of all insurances effected by the council and the property and risks covered, reviewing these annually before the renewal date in conjunction with the Town Council's review of risk management.

17.2. The Town Clerk and Section Managers shall give prompt notification to the RFO of all new risks, properties or vehicles which require to be insured and of any alterations affecting existing insurances.

17.3. The RFO shall be notified of any loss, liability, damage or event likely to lead to a claim, and shall report these to the Town Council at the next available meeting. The RFO shall negotiate all claims on the council's insurers.

17.4. All appropriate members and employees of the Town Council shall be included in a suitable form of security or fidelity guarantee insurance which shall cover the maximum risk exposure as determined by the Town Council.

18. Suspension and revision of Financial Regulations

18.1. The Town Council shall review these Financial Regulations annually. The Town Clerk and RFO shall monitor changes in legislation or proper practices and advise the Town Council of any need to amend these Financial Regulations.

18.2. The Town Council may, by resolution duly notified prior to the relevant meeting of the Town Council, suspend any part of these Financial Regulations, provided that reasons for the suspension are recorded and that an assessment of the risks arising has been presented to all members. *Suspension does not disapply any legislation or permit the council to act unlawfully.*

18.3. The Town Council may temporarily amend these Financial Regulations by a duly notified resolution, to cope with periods of absence, local government reorganisation, national restrictions or other exceptional circumstances

19. Earmarked Reserves (EMR)

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

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

(i) events which have allowed monies to be set aside,

(ii) surpluses,

(iii) decisions causing anticipated expenditure to have been postponed or cancelled,

(iv) monies set aside for major anticipated capital schemes, projects or service arrangements the Town Council may wish to carry out.

19.3. Expenditure will not be charged direct to Earmarked Reserves and transfers to and from Earmarked Reserves will be distinguished from service expenditure in the Statement of Accounts.

19.4. For each reserve established, the following will be clearly documented:

a. The reason for or the purpose of the Earmarked Reserve will be clearly defined within the above guidelines.

b. The types of expenditure the Earmarked Reserve will be used for and the basis of transactions will be clearly defined.

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

19.5. Reserves will be managed, controlled and reviewed by the RFO;

a. On a transaction by transaction basis to ensure that the correct expenditure is being taken from the correct reserve and that no reserve is overspent.
b. Twice per year, once during the budget review procedure and once at the year-end. The RFO, in consultation with the Town Clerk, will review the appropriateness of each reserve, making recommendations to Full Council as to which reserves should be earmarked in the next financial year. At such time, any reserves considered no longer appropriate will be transferred back to the General Reserve.
c. During the year end closedown procedures, when all income and expenditure is known, and having consulted with the Chair of the Finance

& General Purposes Committee, the RFO will earmark any underspends on any appropriate budget as long as there are sufficient underspends in the overall Town Council budget. Any such decisions will be communicated promptly to the Finance & General Purposes Committee. Expenditure from these reserves must be approved by the RFO, in consultation with the Town Clerk. Any use of these Reserves will be reported to the next Finance & General Purposes Committee.

20. Concessions

20.1. The Town Council has an adopted Concessions Policy that governs the concessions tendering process. Whilst not a procurement process, the concessions tendering process is designed to align with the principles set out within procurement legislation, ensuring a fair, transparent and robust process.

Appendix 1 - Tender process and Procurement Table

1) Any invitation to tender shall state the general nature of the intended contract and the Town Clerk shall obtain the necessary technical assistance to prepare a specification in appropriate cases.
2) The invitation shall in addition state that tenders must be addressed to the Town Clerk in the ordinary course of post, unless an electronic tendering process has been agreed by the council.
3) Where a postal process is used, each tendering firm shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract. All sealed tenders shall be opened at the same time on the prescribed date by the Town Clerk in the presence of at least one member of council.
4) Where an electronic tendering process is used, the Town Council shall use a specific email address that can only be accessed by the Town Clerk and RFO. After the tender period closes the Town Clerk or RFO will forward all tenders to the appropriate Department Manager who will recommend a contractor as per the Procurement Table.
5) Any invitation to tender issued under this regulation shall be subject to the Town Council's adopted Standing Orders and shall refer to the terms of the Bribery Act 2010.
6) Where the Town Council, or duly delegated committee, does not accept any tender, quote or estimate, the work is not allocated and the Town Council requires further pricing, no person shall be permitted to submit a later tender, estimate or quote who was present when the original decision-making process was being undertaken.
7) Where the estimated costs of works, goods, services or materials are as set out below, after the required budget provision has been agreed, the arrangements for the invitation of tenders or quotes as appropriate and the subsequent acceptance thereof shall be as shown in the table below.
8) When estimating contract values, the Town Council must include: the full term of the contract, any potential extension periods, all renewal options, and the total cost including VAT.
9) Providing a genuine estimate has been reached prior to launching the procurement process, if the quotes come in higher than expected and cross another threshold within the table below, the process need not be restarted.

Procurement Table

Estimated Value (Including VAT)	Method of Procurement	Acceptance By
Up to £3,599	Best practice and value for money in line with FR 5.1 – power to spend.	Department Manager (Town Clerk or RFO must countersign spend over £2,000)
£3,600 to £29,999	Minimum 3 quotes - no quote must be accepted without approval from the Town Clerk or RFO.	Town Clerk / RFO
£30,000 to £59,999	Minimum 3 quotes from at least three different firms. All contracts over £30,000 including VAT to be scrutinised by the Town Clerk or RFO prior to advertising of contract. Advertise all contracts over £30,000 including VAT on the Town Council's website and the Central Digital Platform website within 24 hours of advertising elsewhere. Unless the Town Council chooses to use an existing list of approved suppliers (framework agreement). A contract for over £30,000 (including VAT) is subject to the Procurement Act 2025.	Town Clerk / RFO plus 1 member of the Town Council (Chair of relevant committee where possible)
£60,000 and over	Minimum 3 quotations from at least three firms. All contracts to be scrutinised by the Town Clerk or RFO prior to advertising of contract. Tender process for contracts for the supply of goods, materials, services or the execution of works shall include, as a minimum, the following steps: • a specification for the goods, materials, services or the	**£60,000 - £199,999** Town Clerk / RFO plus 2 Members of the Town Council (Chair of the relevant committee plus 1 other committee member or the Town Mayor)

	execution of works shall be drawn up; • an invitation to tender shall be drawn up to confirm a) the Town Council's specification, b) the time, date and address for the submission of tenders, c) the date of the Town Council's written response to the tender, and d) the prohibition on prospective contractors contacting councillors or staff to encourage or support their tender outside the prescribed process • All contracts shall be advertised on the Town Council's website and the Central Digital Platform website within 24 hours of advertising elsewhere. Unless the Town Council chooses to use an existing list of approved suppliers (framework agreement). • The invitation to tender shall be advertised via the Town Councils website, social media, and a press release as well as any other manner that is appropriate. • Any invitation to tender issued under this regulation shall refer to the terms of the Bribery Act 2010. • A minimum of three tenders shall be invited to tender. • Tenders shall be opened by the Town Clerk/Proper Officer in the presence of at least one councillor after the	**ALL TENDERS OVER £200,000 TO BE ACCEPTED BY FULL COUNCIL**

	deadline for submission of tenders has passed. • The Town Council is not bound to accept the lowest tender. The outcome of the tender process will be recorded in the Town Council's tender file held by the RFO and will be reported to the next appropriate meeting.	
In excess of £214,904 (including VAT) for goods and services or £5,372,609 (including VAT) for a public works/construction contract	A public contract regulated by the Procurement Act 2025 with an estimated value in excess of £214,904 for a goods or services contract or in excess of £5,372,609 for a public works/construction contract shall comply with the relevant procurement procedures and other requirements in the Procurement Act 2025 which include advertising the contract opportunity on the Central Digital Platform website. A public contract in connection with the supply of gas, heat, electricity, drinking water, transport services, or postal services to the public; or the provision of a port or airport; or the exploration for or extraction of gas, oil or solid fuel with an estimated value in excess of £429,809 for a supply, services or design contract; or in excess of £5,336,937 for a works contract. The value of these contracts is calculated over the whole lifetime of the contract inclusive of VAT	**ALL TENDERS OVER £200,000 CAN ONLY BE ACCEPTED BY FULL COUNCIL**

Report No:	**181/24**
Agenda Item No:	**8**
Committee:	**Finance & General Purposes**
Date:	**19th March 2025**
Title:	**Introduction of a Whistleblowing Policy**
By:	**Georgia Raeburn, HR & Governance Manager**
Purpose of Report:	**To seek the Committee's feedback on the draft Whistleblowing Policy and recommendation to Full Council**

Actions
The Committee is advised:
1. To discuss the draft Whistleblowing Policy as presented and any amendments that the Committee would wish to see. 2. To move to a vote on the motions below.

Recommendations
The Committee is recommended:
1. To recommend that Full Council adopts the Whistleblowing Policy with immediate effect.

1. Introduction

1.1 Whistleblowing is the action someone takes to report wrongdoing at work that affects others. Legally this is known as 'making a disclosure in the public interest'.

1.2 It is important that any fraud, misconduct, or wrongdoing by staff or others working on behalf of the Town Council is reported and properly dealt with. Individuals should therefore be encouraged to raise concerns about the conduct of others or the way the Town Council is run.

1.3 The Town Council must respond appropriately to concerns and create a culture of openness where disclosers feel confident that their concerns will be dealt with.

1.4 A Whistleblowing Policy will ensure that staff and others doing work for the Town Council know the process they can follow where they believe there is any wrongdoing and how the Town Council will respond upon these concerns being shared.

2. Whistleblowing Policy

2.1 The National Association of Local Councils has partnered with a HR firm, Worknest, to produce a draft Whistleblowing Policy that all parish and town councils are recommended to adopt.

2.2 The draft Whistleblowing Policy is included at Appendix A.

2.3 There are a couple of minor proposed amendments to the policy – shown on the attached using tracked changes. These are offering some clarity within the policy and also ensuring that the correct roles are involved in the process according to the Town Council's staff structure and councillor roles.

2.4 The Committee is asked to review and discuss the policy.

2.5 As a policy document, this would be subject to adoption by Full Council following a recommendation from this Committee.

3. Implementation

3.1 It is recommended that Full Council be asked to adopt this policy with immediate effect following the next Full Council meeting.

3.2 When rolling out the new policy and process, any training needs will be assessed and training and support arranged.

3.3 All current and future employees will be informed of the existence of this policy, including adoption within the induction process for new staff and being mentioned within the Staff Handbook.

3.4 This policy will also be published on the Town Council's website alongside its suite of other policies.

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 Georgia Raeburn, HR & Governance Manager

Whistleblowing Policy

Policy Ref.	XX
Date Last Adopted	TBC – March 2025
Date of Next Review	TBC – March 20230
Possible Prompts for Earlier Review	• Change in NALC model whistleblowing policy • Use of policy that prompts review and possible improvement
Previous Adoption Dates	n/a
Author	HR & Governance Manager

DRAFT VERSION NOTES – this is the draft Whistleblowing Policy that the National Association of Local Councils recommends all parish and town councils adopt. There are a number of changes tracked below to ensure the policy is relevant for Seaford Town Council.

WHISTLEBLOWING POLICY

Contents

Policy

It is important that any fraud, misconduct or wrongdoing by staff or others working on behalf of the council is reported and properly dealt with. We therefore require all individuals to raise any concerns that they may have about the conduct of others in the council.

This policy sets out the way in which ~~individuals~~ staff or other working on behalf of the council may raise any concerns that they have and how those concerns will be dealt with.

Background

The Public Interest Disclosure Act 1998 amended the Employment Rights Act 1996 to provide protection for workers who raise legitimate concerns about specified matters in the public interest. These are called "qualifying disclosures". A qualifying disclosure is one made by an employee who has a reasonable belief that:

- a criminal offence;
- a miscarriage of justice;
- an act creating risk to health and safety;
- an act causing damage to the environment;
- a breach of any other legal obligation; or
- concealment of any of the above;

is being, has been, or is likely to be, committed. It is not necessary for you to have proof that such an act is being, has been, or is likely to be, committed - a reasonable belief is sufficient. You have no responsibility for investigating the matter - it is the council's responsibility to ensure that an investigation takes place.

If you make a protected disclosure you have the right not to be dismissed, subjected to any other detriment, or victimised, because you have made a disclosure. We encourage you to raise your concerns under this procedure in the first instance.

Principles

- Everyone should be aware of the importance of preventing and eliminating wrongdoing at work. Staff and others working on behalf of the council should be watchful for illegal or unethical conduct and report anything of that nature that they become aware of.
- Any matter raised under this procedure will be investigated thoroughly, promptly and confidentially, and the outcome of the investigation reported back to the person who raised the issue.
- No employee or other person working on behalf of the council will be victimised for raising a matter under this procedure. This means that the continued employment and opportunities for future promotion or training of the worker will not be prejudiced because they have raised a legitimate concern.
- Victimisation of an individual for raising a qualified disclosure will be a disciplinary offence.
- If misconduct is discovered as a result of any investigation under this procedure our disciplinary procedure will be used, in addition to any appropriate external measures.
- Maliciously making a false allegation is a disciplinary offence.

- An instruction to cover up wrongdoing is itself a disciplinary offence. If told not to raise or pursue any concern, even by a person in authority such as a manager, you should not agree to remain silent. You should report the matter to the Town Clerk or the ~~Chair of the Council~~Mayor and Chair of Personnel.

Procedure

If you believe a Councillor has breached the councillor Code of Conduct, then raise it with the ~~Chair of the Council~~Town Clerk or Mayor and Chair of Personnel. Concerns relating to an alleged breach of the councillor Code of Conduct will be referred to the Monitoring Officer for investigation by the Town Clerk or Mayor and Chair of Personnel on behalf of the whistleblower.

This procedure is for disclosures about matters other than a breach of your own contract of employment, which should be raised via the Grievance Procedure.

Stage 1

In the first instance, any concerns should be raised with ~~the Clerk~~your line manager or the HR & OD Manager, who will arrange an investigation of the matter. The investigation may involve you and other individuals involved giving a written statement. Any investigation will be carried out in accordance with the principles set out above. Your statement will be taken into account, and you will be asked to comment on any additional evidence obtained.

The ~~Clerk (or delegated officer)~~investigating officer will take any necessary action, including reporting the matter to the Council, or any appropriate government department or regulatory agency. The ~~Clerk (or delegated officer)~~investigating officer will also invoke any disciplinary action if required. On conclusion of any investigation, insofar as confidentiality allows, you will be told the outcome and what the council has done, or proposes to do, about it. If no action is to be taken, the reason for this will be explained.

Stage 2

If you are concerned that the ~~Clerk~~ you line manager or the HR & OD Manager is involved in the wrongdoing, has failed to make a proper investigation or has failed to report the outcome of the investigations to the relevant person, you should escalate the matter to the ~~Chair of the Council~~Town Clerk or Deputy Town Clerk. They ~~Chair~~ will arrange for a review of the investigation to be carried out~~,~~ and make any necessary enquiries.

Stage 3

If on conclusion of stages 1 and 2 you reasonably believe that the appropriate action has not been taken, you should report the matter to the relevant body. This includes:

- HM Revenue & Customs
- The Health and Safety Executive
- The Environment Agency
- The Serious Fraud Office
- The Charity Commission
- The Pensions Regulator
- The Information Commissioner

- The Financial Conduct Authority

You can find the full list in The Public Interest Disclosure (Prescribed Persons) Order 2014: www.gov.uk/government/uploads/system/uploads/attachment_data/file/496899/BIS-16-79-blowing-the-whistle-to-a-prescribed-person.pdf

Data protection

When an individual makes a disclosure, we will process any personal data collected in accordance with the data protection policy. Data collected from the point at which the individual makes the report is held securely and accessed by, and disclosed to, individuals only for the purposes of dealing with the disclosure.

This is a non-contractual procedure which will be reviewed from time to time.

— policy ends here —

Notes

The wording of this policy is based on an employee's statutory right to make a disclosure in the public interest. Adopting and applying this policy as it stands will support the council to comply with this right.

Legal considerations:

An employee making a genuine disclosure under this policy is protected from victimisation and any unfavourable treatment. If a member of staff believes they have been treated differently because they have made a disclosure, they may be able make a claim to an Employment Tribunal irrespective of whether they are a casual, fixed term worker, or an established member of staff.

Important notice

This is an example of an employment policy designed for a small council adhering to statutory minimum requirements and does not constitute legal advice. As with all policies it should be consistent with your terms and conditions of employment.

This document was commissioned by the National Association of Local Councils (NALC) for the purpose of its member councils and county associations. Every effort has been made to ensure that the contents of this document are correct at time of publication. NALC cannot accept responsibility for errors, omissions and changes to information subsequent to publication.This document has been written by Worknest HR – a company that provides HR advice and guidance to town and parish councils.

Report No:	**178/24**
Agenda Item No:	**9**
Committee:	**Finance & General Purposes Committee**
Date:	**19th March 2025**
Title:	**Seaford Town Flag**
By:	**Isabelle Mouland, Assistant Town Clerk**
Purpose of Report:	**To present the Committee with the final design and costs for the Seaford Town Flag, to be gifted to the town in celebration of Seaford Town Council's 25th anniversary**

Actions
The Committee is advised:
1. To consider the final design and cost for the Seaford Town Flag. 2. To consider the proposals for the town receiving and flying the Seaford Town Flag.

Recommendations
The Committee is recommended:
1. To agree the Seaford Town flag design. 2. To agree the proposals for the town receiving and flying the Seaford Town Flag.

1. Information

1.1 At the Annual Meeting of the Town Council on 9th May 2024, when considering plans to mark the Town Council's 25th anniversary, Full Council resolved to:

Delegate authority to the Town Clerk and Assistant Town Clerk to mark the 25th Anniversary through appropriate activities during the 2024 – 2025 municipal year – including sourcing a Town Council flag.

1.2 Since this resolution, officers have confirmed with the proposer of the above resolution that the intention was for a Seaford Town Flag for the town and not a Seaford Town Council flag.

1.3 Following research and guidance on good practice, officers have designed a Seaford Town flag, in consultation with all staff and town councillors.

1.4 This report presents the final Seaford Town flag design, the costs to purchase the flag and proposals for the town receiving and flying the flag.

2. Seaford Town Flag Final Design

2.1 Officers researched good practice for designing town flags. This research suggested that flags should be simple, using meaningful symbols, minimal wording and distinctive colours[1].

2.2 Various draft designs were created and officers invited to choose a preference. The preferred design was then circulated to all town councillors for comment.

2.3 It was agreed that bringing the final design back through this Committee gives an opportunity to members of the public to make any comments to the Committee when approving the final design.

2.4 The final design, incorporating comments already received from town councillors, can be found below:

[1] https://www.flaginstitute.org/wp/design/hints-and-tips/

2.5 The design uses the symbols, colours and town motto from the Seaford Coat of Arms.

2.6 The Lymphad or ship is similar to the one on Seaford's original corporation seal, a reminder of the town's former status as a port.

2.7 The half-lion/half-ship symbol appears on the badges of many Cinque Ports member towns, and serves as a reminder that Seaford for some hundreds of years was associated with the group as a "limb" of Hastings.

2.8 The eagle, also represented on the old town seal, comes from the arms of the de Aquila family who owned land hereabouts in medieval times .

2.9 The latin motto "E Ventis Vires" translates as "From the wind – strength".

2.10 The Committee is recommended to consider and agree this design for the Seaford Town flag.

3. Seaford Town Flag Costs

3.1 As part of the research into flag designs, officers reached out to other local authorities for information about their flag designs, picture of their flags, materials, and recommended suppliers.

3.2 The most recommended flag supplier was Mr Flag, it was also recommended that the flag is made from extra durable material and printed on both sides.

3.3 Mr Flag has quoted £109.50 (exc. VAT) for a digitally dye-printed flag in full colour on 150gsm Rhyfelwr™ knitted polyester, on both sides (mirror image on reverse), double-stitched hems, fitted with a sturdy headband, and either metal eyelets or rope and wood toggle to left edge. Designed and manufactured in Britain.

3.4 This cost would be made from budget 210-4184 'Civic – other' which currently has £716 remaining for 2024 - 2025.

3.5 Upon approval of the final design, officers will place the order for the flag.

4. Seaford Receiving and Flying the Seaford Town Flag

4.1 At the Town Forum on 1st May 2025, the Town Council will be including an item on the agenda to celebrate the 25th Anniversary with a presentation from the Mayor of Seaford along with former Mayors of Seaford.

4.2 It is suggested that at the Town Forum the Seaford Town flag is unveiled and the Town Council gifts the Seaford Town flag to the town.

4.3 It is then recommended that the Seaford Town flag is flown at the main flag pole at Seaford War Memorial on all days not in conflict with other national flag flying days.

4.4 For example, the Seaford Town flag would be replaced with the VE Day flag on VE day and the Union Jack on the Official Birthday of His Majesty The King.

4.5 The Committee is invited to consider and agree the proposals for the town receiving and flying the Seaford Town flag.

5. Financial Appraisal

5.1 The direct financial implication as a result of this report would be £109.50 from 210-4184 ‘Civic – other’ which currently has £716 remaining for 2024-25.

6. Contact Officer

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