



Seaford Town Council

## Agenda

### Full Council Meeting

Thursday 25 June 2026

To the Members of the Full Council, you are summoned to attend a meeting as follows:

Meeting Date	Thursday 25 June 2026
Meeting Time	7.00pm
Meeting Venue	Council Chambers, 37 Church Street, Seaford, BN25 1HG
Members	Councillors S Adeniji, S Ali, L Boorman, C Bristow, R Buchanan, S Dubas, S Dunn, F Hoareau, O Honeyman, R Honeyman, J Lord, S Markwell, O Matthews, J Meek, G Rutland, L Stirton, R Stirton, I Taylor, L Wallraven and M Wearmouth

Steve Quayle, Town Clerk

12 June 2026

#### PLEASE NOTE:

- For members of the public that have registered to attend the meeting, please see the end of the agenda for further details of public access and participation
- Please note that if you don't register and just attempt to turn up at the meeting, this could result in you not being able to attend if there is no space
- Public 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
- The meeting will be recorded and uploaded to the Town Council's YouTube channel shortly after the meeting

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

Email: [meetings@seafordtowncouncil.gov.uk](mailto:meetings@seafordtowncouncil.gov.uk)

Telephone: 01323 894 870

Postal Address: Seaford Town Council, 37 Church Street, Seaford, BN25 1HG

# AGENDA

## 1. Apologies for Absence

To receive details of any apologies for absence.

To approve or not the reasons for absence.

*Please see the Information for Councillors at the end of this agenda for supporting information on this.*

## 2. Disclosure of Interests

To receive any disclosure by councillors of interests that they are aware of in relation to matters on the agenda, whether registered or not, and confirmation of any procedural steps they will take because of this.

Councillors arriving late in the meeting will be asked to confirm if they have any interests to disclose at the point that they arrive.

*Please see the Information for Councillors at the end of this agenda for supporting information on this.*

## 3. Public Participation

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

## 4. Petitions

In accordance with the Town Council Petitions Policy, this is a standard agenda item to facilitate any public petitions being presented to, and noted by, Full Council. Please note, that this would not prompt a discussion on the petition at this meeting.

## 5. Minutes

To note the following minutes in the table below.

5.1	Assets & Facilities	No meetings held in this period	
5.2	Finance & General Purposes	No meetings held in this period	
5.3	Full Council	23 April 2026	<a href="#">23.04.26 Full Council Minutes Draft</a>
		29 April 2026	<a href="#">29.04.26 Extraordinary Full Council Minutes Draft</a>
		14 May 2026	<a href="#">14.05.26 Annual General Meeting Minutes Draft</a>
		11 June 2026	The draft minutes have not yet been approved by the Chair, so

			will be presented at the next Full Council meeting
5.4	Golf, Open Spaces & Climate Action	4 June 2026	<a href="#">04.06.26 Golf, Open Spaces &amp; Climate Action Minutes Draft</a>
	<p><u>Recommendation –</u> The recommendation at minute ref GO08.2 of these minutes is presented for consideration by Full Council within agenda item 4 (Report 17/26), so is not being approved at this stage of the meeting.</p>		
5.5	Personnel	21 May 2026	<a href="#">21.05.26 Personnel Minutes Draft</a>
	<p><u>Recommendations –</u> There are three recommendations to Full Council within the minutes (minute refs PE03.2, PE04.2, and PE04.3) – these three policies are all being presented to Full Council on 23 July 2026 and, as such, whilst the minutes can be approved at an accurate record of the meeting, the recommendations will not be considered at this meeting.</p>		
5.6	Planning & Highways	12 May 2026	<a href="#">12.05.26 Planning &amp; Highways Draft Minutes</a>
		11 June 2026	The draft minutes have not yet been approved by the Chair, so will be presented at the next Full Council meeting

#### **6. [2025 – 2026 Fixed Asset Register Review](#)**

To consider report 26/26 presenting the Town Council's Fixed Asset Register for adoption (pages 7 to 14).

#### **7. [Internal Audit Report Year Ended 31 March 2026](#)**

To consider report 15/26 presenting the Final Internal Audit Report from Parish and Town Audit Services for 2025 - 2026 (pages 15 to 29).

#### **8. [Annual Governance Statement 2025 - 2026](#)**

To consider report 16/26 presenting the Annual Governance Statement 2025 – 2026 for Full Council to discuss and approve (pages 30 to 43).

#### **9. [Annual Governance and Accountability Return – Accounting Statements \(Section 2\) and Final Accounts 2025 - 2026](#)**

To consider report 17/26 presenting the Final Accounts and Annual Governance and Accountability Return (Section 2) for the year ended 31 March 2026 for approval and adoption (pages 44 to 81).

**10. Review of Risk Arrangements 2026 - 2027**

To consider report 23/26 asking Full Council to review and approve the Town Council's Corporate Risk Register and subsequent action plans (pages 82 to 99).

**11. Review of Internal Controls 2026 - 2027**

To consider report 22/26 seeking Full Council's review and approval of the Town Council's Internal Controls (pages 100 to 107).

**12. Appointment of the 2026 – 2027 Internal Auditor**

To consider report 25/26 seeking approval of the appointment of Parish and Town Auditing Services as the Town Council's Internal Auditor for the 2026 - 2027 Financial Year and to note the Letter of Engagement (pages 108 to 111).

**13. Staff Travel Expenses Policy – Update to Mileage Claim Rate**

To consider report 24/26 providing an update on the Government's recommended mileage claim rates and seeking to update the Staff Travel Expenses Policy accordingly (pages 112 to 113).

**14. Committee Chair Appointment - Finance & General Purposes Committee**

To consider report 32/26 seeking any nominations for appointment to the role of Chair of Finance & General Purposes Committee (pages 114 to 118).

**15. Additional Signatory for Banking and Investment**

To consider report 28/26 seeking approval for the Deputy Town Clerk and Responsible Financial Officer to be appointed as a signatory for both the Co-operative Bank and the CCLA Public Sector Deposit Account (pages 119 to 122).

**16. 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 items of business for the reasons as set out below.

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

*The Proper Officer considers that discussion of the following items 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.*

**17. Update on Sale of Hurdis House EXEMPT**

To consider exempt report 34/26 updating Full Council on the sale of Hurdis House and request approval to accept the offer received (exempt pages).

*Reason for exemption: to consider commercially sensitive arrangements relating to the*

*financial and business affairs of the Town Council's assets.*

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

### **18. Amendment to the Staff Structure EXEMPT**

To consider exempt report 36/26 seeking approval of a change to the staff structure and an increase in expenditure against the 2026 - 2027 staffing budget (exempt pages).

*Reason for exemption: to provide confidential updates surrounding the Human Resources functions of the Town Council.*

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

- Agenda End -

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## **INFORMATION – MEMBERS OF THE PUBLIC**

### **Public Access:**

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

1. Attending the meeting in person.

Due to health and safety restrictions, the number of public in attendance will be limited. The Town Council therefore asks that you contact [meetings@seafordtowncouncil.gov.uk](mailto: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.

There is a lift for those requiring it to access the first floor. Please note that motorised scooters cannot be brought into the lift. Electric and other wheelchairs can be accommodated but there is a maximum weight limit of 400kg.

### **Public Participation:**

Public participation must take place in person during the designated agenda item. Members of the public may make a verbal statement relevant to an agenda item, for up to four minutes, when invited by the Chair. Speakers do not have to give their name and will be guided by the Chair on when to speak. Statements are recorded in summary form in the minutes of the meeting (without personal details) and public participation will normally last no more than 20 minutes, with the Chair having overall discretion.

The full version of the Town Council's Public Participation Policy can be viewed on the [Town Council's website](#).

### **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 councillors. Comments can be submitted by email to [meetings@seafordtowncouncil.gov.uk](mailto:meetings@seafordtowncouncil.gov.uk) or by post to the Town Council offices.

## **INFORMATION – COUNCILLORS**

### **Councillor Questions:**

Councillor should normally raise queries at the meeting so responses are shared with everyone. If a question needs advance preparation, it should be sent to the report's contact officer beforehand so it can be answered verbally at the meeting.

### **Councillor Apologies for Absence:**

Section 85 of the Local Government Act requires that councillors must attend meetings regularly and that failure to attend any meetings for six consecutive months without an approved reason may lead to disqualification. Apologies must be submitted directly to an officer in advance, include a reason, and be formally approved by the meeting to be recorded. Apologies received late can be considered at the next appropriate meeting, but absences without a reason cannot be approved.

### **Councillor Interests:**

Please see the [Town Councillor Interests Guide](#) for information about what interests councillors must declare, when those interests become a problem for decision-making, and what councillors must do if they have them.



## Seaford Town Council

<b>Report Number:</b>	<b>26/26</b>
<b>Agenda Item Number:</b>	<b>6</b>
<b>Meeting:</b>	<b>Full Council</b>
<b>Date:</b>	<b>25 June 2026</b>
<b>Title:</b>	<b>2025 – 2026 Fixed Asset Register Review</b>
<b>Strategy Programme Ref:</b>	<b>N/A</b>
<b>Purpose of Report:</b>	<b>To present the Town Council's 2025 - 2026 Fixed Asset Register for adoption</b>
<b>Contact Officer:</b>	<b>Darryl Keech, Deputy Town Clerk &amp; Responsible Financial Officer</b> Authored by: Lucy Clark, Finance Manager
<b>Supporting Documents:</b>	Appendix A – Fixed Asset Register as at 31 March 2026

### Officer Recommendations

1. To adopt the Fixed Asset Register as at 31 March 2026, as presented with Report 26/26.

## 1. Introduction

- 1.1 The Town Council's Standing Orders require that each year the Town Council reviews its inventory of land and other fixed assets, including buildings and office equipment - this inventory is entitled the Fixed Asset Register.
- 1.2 The purpose of the annual review is:
  1. To enable the Town Council to complete Box 9 of the Annual Return with an up-to-date Fixed Asset figure,
  2. To enable the Town Council to answer 'yes' to Assertion 1 – Financial management and preparation of accounts on the Annual Governance Statement. The Annual Return and Annual Governance Statement both form part of the Annual Governance & Accountability Return (AGAR),

3. To ensure transparency in the public domain about the assets owned and managed by the Town Council, with some key data presented alongside (asset value, insurance status, general condition etc); and
4. To ensure a dedicated annual point in time for Full Council to have the opportunity to raise any questions relating to the assets within its ownership.

## **2. Background**

**2.1** A Fixed Asset Register has four main purposes, it:

1. Forms a basis for completion of Box 9 of the Annual Return,
2. Forms a basis for decisions on risk and insurance issues,
3. Provides information on the age and potential lifespan of certain items; and
4. Provides assurance of the continued existence of the Town Council's property.

**2.2** The register is adopted by the Town Council after the end of the financial year it relates to, but is a working document throughout the following year, during which officers will update and amend details, as necessary.

**2.3** In order to ensure transparency and reasonableness, the following items are included in the Town Council's asset register whether purchased, gifted or otherwise acquired, together with their holding location:

- Land and buildings held freehold or on long term lease in the name of the Town Council
- Community Assets
- Vehicles, Plant & Machinery
- Assets considered to be portable, attractive or of community significance
- Other assets estimated or known to have a minimum purchase or resale value of £100
- Long term investments, shares and loans made by the Town Council
- Assets held on trust

**2.4** Local councils must maintain an asset register to ensure fixed assets are appropriately safeguarded. Assets must be valued by one of the following means based on available information:

- The purchase price (net of VAT, if VAT has been reclaimed)

- The purchase price (gross of VAT, if VAT has not been reclaimed or the status of the purchase is unclear)
- The insurance valuation (where it is not possible to trace the purchase price of the asset)
- The nominal value of £1 (relating to assets gifted to the Town Council and Community Land)

**2.5** Once recorded on the asset register, the value of the assets must not change from year to year until disposal. Concepts of depreciation and impairment adjustments are not appropriate for local councils (as per the guidance within the 'Governance and Accountability for Smaller Authorities in England' publication issued by the Smaller Authorities Proper Practices Panel).

### **3. 2025 – 2026 Fixed Asset Register**

**3.1** Attached at **Appendix A** is the 2025 - 2026 Fixed Asset Register for adoption.

**3.2** As set out above, the Asset Cost/Value is either based on proxy costs or the known purchase costs.

**3.3** Community land is given a nominal value of £1 (as per the Governance and Accountability for Smaller Authorities in England).

**3.4** The Asset Register shows the following movement during the 2025 – 2026 financial year:

**Additions:**

Seafront – Bönningstedt Wall

The Bönningstedt Wall rebuild was completed in 2025 – 2026 to replace the previous failing structure.

Seaford Head Golf Club Machinery & Equipment:

An E-Z-Go RXV Elite Golf Buggy was acquired during 2025 – 2026, along with a Pogo Pro, a specialist turf and soil monitoring device, both of which support the operational requirements and turf management at the Golf Course.

**3.5** Officers recognise that whilst the 2025 – 2026 Fixed Asset Register meets the requirements of the AGAR, it is also desirable to show insurance values, replacement value, custodianship, and the date last physically vouched. Officers will update the register with this information during the 2026 - 2027

Financial Year, presenting a more detailed Fixed Asset Register in June 2027.

#### **4. Financial Appraisal**

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

**Fixed Asset Register**  
**2025-26**

Description of Asset		Date Purchased	Location	Asset Cost/Value 31/03/2025	Additions	Disposals	Asset Cost/Value at 31/03/2026	Notes
<b>Cost Ctr</b>	<b>Land &amp; Buildings</b>							
101	Seaford Head Golf Club Depot (Equipment Shed)		Seaford Head Estate	£ 84,460.00			£ 84,460.00	Construction costs used as value costs
101	Seaford Head Golf Club Greenskeepers Office		Seaford Head Estate	£ 54,887.00			£ 54,887.00	The original Asset Cost/Value is a proxy cost based on the Insurance Value as at 31/03/2012 & previous all risk.
101/103	Seaford Head Golf Club House & Pro Shop		Seaford Head Estate	£ 1,682,887.76			£ 1,682,887.76	The original Asset Cost/Value is based on Construction costs
101	Seaford Head Golf Club Equipment Shed (Chemical & Fertiliser store)		Seaford Head Estate	£ 35,000.00			£ 35,000.00	The Asset Cost/Value is a proxy cost based on the Insurance Value as at 31/03/2012
101	Seaford Head Golf Club Shipping Container within Depot Area	Dec-20	Seaford Head Estate	£ 2,940.00			£ 2,940.00	Asset Cost/Value is based on actual cost
101	Seaford Head Golf Club - Second Hand Shipping Container within Depot Area	Nov-23	Seaford Head Estate	£ 2,230.00			£ 2,230.00	Asset Cost/Value is based on actual cost
105	Salts Recreation Ground - Toilets		The Salts, Richmond Road	£ 135,960.00			£ 135,960.00	The Asset Cost/Value is a proxy cost based on the Insurance Value as at 31/03/2012
105	Salts Recreation Ground - Café		The Salts, Richmond Road	£ 214,240.00			£ 214,240.00	The Asset Cost/Value is a proxy cost based on the Insurance Value as at 31/03/2012
105	Salts Recreation Ground - Base		The Salts, Richmond Road	£ 88,168.00			£ 88,168.00	The Asset Cost/Value is a proxy cost based on the Insurance Value as at 31/03/2012
105	Salts Recreation Ground - Changing Area		The Salts, Richmond Road	£ 134,930.00			£ 134,930.00	The Asset Cost/Value is a proxy cost based on the Insurance Value as at 31/03/2012
105	Salts Recreation Ground - Cricket Pavilion		The Salts, Richmond Road	£ 187,460.00			£ 187,460.00	The Asset Cost/Value is a proxy cost based on the Insurance Value as at 31/03/2012
105	Salts Recreation Ground - Scout Hut		The Salts, Richmond Road	£ 320,330.00			£ 320,330.00	The Asset Cost/Value is a proxy cost based on the Insurance Value as at 31/03/2012
105	Salts Recreation Ground - Lifeguard Hut		The Salts, Richmond Road	£ 95,790.00			£ 95,790.00	The Asset Cost/Value is a proxy cost based on the Insurance Value as at 31/03/2012
105	Salts Recreation Ground - Rugby Clubhouse		The Salts, Richmond Road	£ 699,000.00			£ 699,000.00	Previously insured by Rugby Club but changed to STC insurance 2018. Asset Cost/Value is a proxy cost based on the amount that the Rugby Club used to insure it.
106	Crouch Gardens - Bowls Club		Crouch Gardens	£ 95,790.00			£ 95,790.00	The Asset Cost/Value is a proxy cost based on the Insurance Value as at 31/03/2012
106	Crouch Gardens - Football Pavilion & Changing Room		Crouch Gardens	£ 456,290.00			£ 456,290.00	The Asset Cost/Value is a proxy cost based on the Insurance Value as at 31/03/2012
106	Crouch Gardens - Log Cabin		Crouch Gardens	£ 4,671.64			£ 4,671.64	The Asset Cost/Value is a proxy cost based on the Insurance Value as at 31/03/2012
106	Crouch Garden - Garden Shed		Crouch Gardens	£ 1,247.06			£ 1,247.06	The Asset Cost/Value is a proxy cost based on the Insurance Value as at 31/03/2012
106	Crouch Garden - Football Store		Crouch Gardens	£ 9,004.07			£ 9,004.07	The Asset Cost/Value is a proxy cost based on the Insurance Value as at 31/03/2012
106	Crouch Garden - Groundsman Store		Crouch Gardens	£ 9,004.07			£ 9,004.07	The Asset Cost/Value is a proxy cost based on the Insurance Value as at 31/03/2012
113	The Crypt		23 Church Street	£ 489,557.00			£ 489,557.00	The Asset Cost/Value is a proxy cost based on the Insurance Value as at 31/03/2012
115	Martello Tower (Grade II Listed and a Scheduled Monument)		The Esplanade	£ 2,245,400.00			£ 2,245,400.00	The Asset Cost/Value is a proxy cost based on the Insurance Value as at 31/03/2012
116	South Hill Barn		Seaford Head Estate	£ 773,530.00			£ 773,530.00	The Asset Cost/Value is a proxy cost based on the Insurance Value as at 31/03/2012
116	Seaford Head Estate - Compostable Toilets x 2	Nov-23	Seaford Head Estate	£ 20,580.00			£ 20,580.00	Asset Cost/Value is based on actual purchase costs
117	Seaford - Martello Toilets		The Esplanade	£ -			£ -	Removed due to refurbishment and reconfiguration of the toilets incorporating a new café.
117	Seaford - Martello Cafe & Toilets	2024	Promenade (Martello Tower)	£ 407,678.00			£ 407,678.00	The Asset Cost/Value is a proxy cost based on the Insurance Value as at 31/03/2012

Description of Asset		Date Purchased	Location	Asset Cost/Value 31/03/2025	Additions	Disposals	Asset Cost/Value at 31/03/2026	Notes
117	Seafront - Martello Changing Places	2024	Promenade (Martello Tower)	£ 69,000.00			£ 69,000.00	The Asset Cost/Value is a proxy cost based on the Insurance Value as at 31/03/2012
117	Seafront - West View Kiosk		Promenade (opp. West View)	£ 21,630.00			£ 21,630.00	The Asset Cost/Value is a proxy cost based on the Insurance Value as at 31/03/2012
117	Seafront - Shelters		Various	£ 34,241.00			£ 34,241.00	The Asset Cost/Value is a proxy cost based on the Insurance Value as at 31/03/2012
117	Seafront - Martello Beach Huts x 10 @ £8,583.33 each	2005	The Esplanade	£ 85,833.34			£ 85,833.34	The Asset Cost/Value is a proxy cost based on the Insurance Value as at 31/03/2012
117	Seafront - Seasonal WVBH's, Concession Huts & Toilet Huts		Seafront	£ 21,274.61			£ 21,274.61	Asset Cost/Value is based on actual construction costs
117	Seafront - Sea Defence Wall (Bonningstedt)	May-25	Seafront	£ -	£ 44,026.00		£ 44,026.00	Asset Cost/Value is based on actual construction costs
119	Old Town Hall and South Street Toilets		South Street	£ 266,770.00			£ 266,770.00	The Asset Cost/Value is a proxy cost based on the Insurance Value as at 31/03/2012
206	Hurdis House		10 Broad Street	£ 850,780.00			£ 850,780.00	The Asset Cost/Value is a proxy cost based on the Insurance Value as at 31/03/2012
	<b>Vehicles &amp; Equipment</b>							
101	Seafront Head Golf Club Machinery & Equipment		Seafront Head Estate	£ 217,476.82	£ 12,965.00		£ 230,441.82	The Asset Cost/Value is a proxy cost based on the Insurance Value as at 31/03/2012 plus cost of additions at know purchase costs
101	Seafront Head Golf Club - Greenkeepers Contents - restated 24/25		Seafront Head Estate	£ 5,995.00			£ 5,995.00	Asset Cost/Value is based on actual costs
101	Seafront Head Golf Club Borehole & Irrigation System		Seafront Head Estate	£ 46,847.00			£ 46,847.00	Asset Cost/Value is based on actual costs
101	Seafront Head Golf Club Pump and Pumphouse	Mar-21	Seafront Head Estate	£ 46,696.00			£ 46,696.00	Asset Cost/Value is based on actual costs
101	Seafront Head Golf Depot CCTV		Seafront Head Estate	£ 2,751.72			£ 2,751.72	Asset Cost/Value is based on actual costs
101	Seafront Head Golf Club, Defibrillator	Mar-17	Seafront Head Golf Course (Outside The View entrance)	£ 1,132.00			£ 1,132.00	Asset Cost/Value is based on actual costs
103	The View & Pro-Shop, Seafront Head Golf Club - Contents		Seafront Head Golf Course	£ 184,384.00			£ 184,384.00	The Asset Cost/Value is a proxy cost based on the Insurance Value as at 31/03/2015
105	Salts Recreation Ground - Children's Play & Gym		The Salts, Richmond Road	£ 156,357.76			£ 156,357.76	Asset Cost/Value based on actual costs (Old equipment removed and replaced with new during 2015/16).
105	Salts Recreation Ground - Skate Park		The Salts, Richmond Road	£ 215,746.19			£ 215,746.19	Asset Cost/Value is based on actual costs
105	Salts CCTV (Cricket & Skate Park)		The Salts, Richmond Road	£ 8,615.48			£ 8,615.48	Asset Cost/Value is based on actual costs - <a href="#">additional CCTV at Salts 22/23</a>
105	Salts Skate Park Floodlights		The Salts, Richmond Road	£ 20,689.00			£ 20,689.00	Asset Cost/Value is based on actual costs
105	Salts Cricket Pavilion CCTV		The Salts, Richmond Road	£ 2,709.50			£ 2,709.50	Asset Cost/Value is based on actual costs
105	Salts Café CCTV		The Salts, Richmond Road	£ 2,618.75			£ 2,618.75	Asset Cost/Value is based on actual costs
105	Salts Table Tennis Tables		The Salts, Richmond Road	£ 3,800.00			£ 3,800.00	Asset Cost/Value is based on actual costs
105	Salts Water Refill Station	Mar-22	The Salts, Richmond Road	£ 1,829.50			£ 1,829.50	Asset Cost/Value is based on actual costs
105	Salts Tennis Courts	Mar-22	The Salts, Richmond Road	£ 144,207.43			£ 144,207.43	Asset Cost/Value is based on actual costs - Valuation 3 costs added in 22/23 (Chiltern) & retention (Chiltern & Sufacelux)
105	Salts Access Gate (Tennis Court)	Mar-22	The Salts, Richmond Road	£ 6,050.00			£ 6,050.00	Asset Cost/Value is based on actual costs
105	Salts Tennis Court Floodlights	Mar-22	The Salts, Richmond Road	£ 26,983.00			£ 26,983.00	Asset Cost/Value is based on actual costs
106	Crouch Gardens - Children's Play Area		Crouch Gardens	£ 31,944.00			£ 31,944.00	The Asset Cost/Value is a proxy cost based on the Insurance Value as at 31/03/2012
107	Martello Field - Lockable Notice Board		Martello Field	£ 1,860.00			£ 1,860.00	Asset Cost/Value is based on actual costs
108	Centenary Clock		Outside Camerons, Broad Street	£ 3,380.00			£ 3,380.00	The Asset Cost/Value is a proxy cost based on the Insurance Value as at 31/03/2012
108	Place Lane - Water Refill Station	Nov-17	Place Lane	£ 1,881.56			£ 1,881.56	Asset Cost/Value is based on actual costs
117	Seafront - Telescope		West View	£ 7,000.00			£ 7,000.00	The Asset Cost/Value is a proxy cost based on an estimated cost in 2017/18
117	Seafront - Telescope	Oct-22	Seafront	£ 4,325.00			£ 4,325.00	Asset Cost/Value is based on actual purchase costs
117	Seafront - The Shoal Community Bench		Splash Point	£ 51,811.00			£ 51,811.00	Asset Cost/Value is based on actual costs
117	Seafront - Disabled Beach Access	Nov-17	Esplanade	£ 5,442.50			£ 5,442.50	Asset Cost/Value is based on the amount STC Paid, although actual value was approx £28K.
117	Seafront - Bike Stations & Racks	Nov-17	Esplanade	£ 2,253.00			£ 2,253.00	Asset Cost/Value is based on actual costs
117	Seafront - Water Refill Stations	Nov-17	Esplanade	£ 5,869.50			£ 5,869.50	Asset Cost/Value is based on actual costs

Description of Asset	Date Purchased	Location	Asset Cost/Value 31/03/2025	Additions	Disposals	Asset Cost/Value at 31/03/2026	Notes
117	Seafont - Defibrillator	Mar-17	Martello Toilet Building	£ 1,285.00		£ 1,285.00	Asset Cost/Value is based on actual costs
134	CCTV Cameras	Mar-24	Various	£ 25,204.00		£ 25,204.00	Actual Costs of Replacement Cameras
135	Christmas Lights		37 Church Street (Garage)	£ 13,526.00		£ 13,526.00	The Asset Cost/Value is a proxy cost based on the Insurance Value as at 31/03/2012
205	Office 37 Church Street Contents (Including IT Equipment)		37 Church Street	£ 52,259.00		£ 52,259.00	The Asset Cost/Value is a proxy cost based on the Insurance Value as at 31/03/2012
205	Church Street - Lockable Notice Board		37 Church Street	£ 1,190.00		£ 1,190.00	Actual Costs used for Proxy Cost - To add on to insurance
210	Civic Regalia		37 Church Street	£ 51,500.00		£ 51,500.00	The Asset Cost/Value is a proxy cost based on the Insurance Value as at 31/03/2012
	<b>Community Assets</b>						
107	Martello Fields		Martello Fields	£ 1.00		£ 1.00	Nominal value
108	Defibrillator - Bishopstone		St Andrews Drive	£ 1.00		£ 1.00	31/03/2012 Estimate (Proxy Cost)
108	Notice Boards		Various	£ 1,220.00		£ 1,220.00	31/03/2012 Estimate (Proxy Cost)
108	Seaford Library Bench		Sutton Park Road	£ 1.00		£ 1.00	Donated - Nominal Amount
108	Street Planters		Various	£ 2,000.00		£ 2,000.00	31/03/2012 Estimate (Proxy Cost)
108	Street Furniture		Various	£ 14,000.00		£ 14,000.00	31/03/2012 Estimate (Proxy Cost)
108	Seating - Other		Various	£ 21,000.00		£ 21,000.00	31/03/2012 Estimate - new additions during 2015/16
108	Street Lighting		Various	£ 21,000.00		£ 21,000.00	31/03/2012 Estimate (Proxy Cost)
108	War Memorial		Sutton Park Road	£ 20,000.00		£ 20,000.00	31/03/2012 Estimate (Proxy Cost)
108	Avondale / Blatchington 1 (see Pond)		Avondale Road	£ 1.00		£ 1.00	Nominal value
108	Avondale / Blatchington 2		Avondale Road	£ 1.00		£ 1.00	Nominal value
108	Bishopstone Road - parcel of land		Bishopstone Road	£ 1.00		£ 1.00	Nominal value
108	Blatchington Pond		Blatchington Pond	£ 1.00		£ 1.00	Nominal value
108	Broad Street		Broad Street (rear of Boots)	£ 1.00		£ 1.00	Nominal value
108	Lexden Road - North Way/Firle Road		Lexden Road - North Way/Firle Road	£ 1.00		£ 1.00	Nominal value
108	Normansal - green space		Normansal	£ 1.00		£ 1.00	Nominal value
108	Pelham Road - Flower Beds		Pelham Road	£ 1.00		£ 1.00	Nominal value
108	The Ridings		The Ridings	£ 1.00		£ 1.00	Nominal value
108	Sandore Road		Sandore Road	£ 1.00		£ 1.00	Nominal value
108	Sutton Drove - Grass Verge		Sutton Drove	£ 1.00		£ 1.00	Nominal value
108	Chyngton Way - Central Island		Chyngton Way	£ 1.00		£ 1.00	Nominal value
108	The Covers		The Covers	£ 1.00		£ 1.00	Nominal value
108	Firle Close - Central Island		Firle Close	£ 1.00		£ 1.00	Nominal value
108	Gildredge Road - Grass Verge		Gildredge Road	£ 1.00		£ 1.00	Nominal value
108	Hardwick House - Sunken Gardens		Sutton	£ 1.00		£ 1.00	Nominal value
108	High & Over		High & Over	£ 1.00		£ 1.00	Nominal value
108	The Holt		The Holt	£ 1.00		£ 1.00	Nominal value
108	Village Green		Village Green - Princess Drive	£ 1.00		£ 1.00	Nominal value
108	Sutton Drove Allotments		Sutton Drove	£ 1.00		£ 1.00	Nominal value
108	Steyne Road Junction South Street		Steyne Road Junction South Street	£ 1.00		£ 1.00	Nominal value
116	Southdown Road wasteland		Southdown Road	£ 1.00		£ 1.00	Nominal value
116	Seaford Head Estate including Golf Course		Seaford Head Estate/Golf Course	£ 1.00		£ 1.00	Nominal value
117	Seating - Seafont		Seafont	£ 30,000.00		£ 30,000.00	31/03/2012 Estimate (Proxy Cost)
117	Seafont - various plots of land owned along seafont, beach & promenade		Seafont	£ 1.00		£ 1.00	Nominal value
205	Defibrillator	Jan-23	37 Church Street (Outside Wall)	£ 1,140.00		£ 1,140.00	Asset Cost/Value is based on actual costs
210	Jubilee Beacon Brazier	May-22	Splash Point	£ 1.00		£ 1.00	Nominal value as a gifted asset. Gifted assets are recorded at a nominal cost.
301	Bus Shelters		Various	£ 8,000.00		£ 8,000.00	31/03/2012 Estimate (Proxy Cost)
-	<b>Assets considered to be portable, attractive or of community significance.</b>						
	None in addition to any listed above that may also fit this description						
-	<b>Other Assets (min. purchase or resale value of £100)</b>						
	None in addition to any listed above that may also fit this description						

Description of Asset		Date Purchased	Location	Asset Cost/Value 31/03/2025	Additions	Disposals	Asset Cost/Value at 31/03/2026	Notes
-	Long term investments, shares and loans made by STC							
	None							
-	Assets held on trust							
	None							
	<b>INTANGIBLE FIXED ASSETS</b>			£ -			£ -	
	<b>TOTAL ASSETS &amp; INVESTMENTS</b>		RESTATED	£ 11,074,571.26			£ 11,131,562.26	



## Seaford Town Council

<b>Report Number:</b>	<b>15/26</b>
<b>Agenda Item Number:</b>	<b>7</b>
<b>Meeting:</b>	<b>Full Council</b>
<b>Date:</b>	<b>25 June 2026</b>
<b>Title:</b>	<b>Internal Audit Report Year Ended 31 March 2026</b>
<b>Strategy Programme Ref:</b>	<b>5.2 A &amp; B</b>
<b>Purpose of Report:</b>	<b>To present the Final Internal Audit Report from Parish and Town Audit Services for 2025 - 2026</b>
<b>Contact Officer:</b>	<b>Darryl Keech, Deputy Town Clerk &amp; Responsible Financial Officer</b>
<b>Supporting Documents:</b>	Appendix A – Annual Internal Audit Report for the Annual Governance & Accountability Return Appendix B – Parish and Town Audit Services Final Audit Report

<b>Officer Recommendations</b>
1. To note the Annual Internal Audit Report section of the AGAR (Appendix A). 2. To note the Final Report of the Internal Auditor (Appendix B).

### **1. Information – Internal Audit Report Year Ended 31 March 2026**

- 1.1** Parish and Town Audit Services (PATAS) were the appointed Internal Auditor for the 2025 – 2026 financial year. The Final Audit for the year was carried out at the Town Council offices on 18 May 2026.
- 1.2** The Internal Auditor is required to complete the Annual Internal Audit Report section of the Annual Governance & Accountability Return (AGAR). This is attached as **Appendix A**.
- 1.3** PATAS's final audit report is attached as **Appendix B**.

- 1.4 The report made reference to the General Reserves balance at year end, which is higher than the recommended three to six months expenditure. The auditor recommended that the Town Council considers allocation of additional funds to its Earmarked Reserves to reduce its General Reserves balance.
- 1.5 As confirmed in the audit report, the Town Council has met the requirement of the new Assertion 10 through compliance with the laws, regulations and proper practices relating to digital and data compliance.
- 1.6 In summary, the report states that the internal systems and procedures at the Town Council are well established and followed, and that the year-end accounts have been correctly prepared on the income and expenditure basis.
- 1.7 One point of note was that whilst last year's AGAR was formally adopted at the Full Council meeting held on 26 June 2025 (minute reference C25/06/25 and C26/06/25), the dates of the Public Notice were not minuted at Full Council. It was recommended that in future years this information is minuted. Officers will ensure this is minuted going forwards.
- 1.8 The audit also highlights that there is certain information that authorities must publish by no later than 30 September 2025. The Town Council has been unable to publish the information listed below as a result of the objections raised against the 2023 - 2024 AGAR, which at the time of writing are not yet concluded:
  - (a) Notice of Conclusion of Audit,
  - (b) Section 3 - External Auditor Report and Certificate, and
  - (c) Sections 1 and 2 of the AGAR, including any amendments as a result of the limited assurance review.

## **2. Financial Appraisal**

- 2.1 There are no direct financial implications as a result of this report.
- 2.2 The cost of the 2025 – 2026 internal audit (interim and final) totals £790, which is within budget.

# Annual Internal Audit Report 2025/26

## SEAFORD TOWN COUNCIL

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

During the financial year ended 31 March 2026, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2025/26 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2025/26 AGAR period, were public rights in relation to the 2024-25 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2024/25 AGAR (see AGAR Page 1 Guidance Notes).		✓	
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.	✓		
<b>P. (For local councils only)</b> Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

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

Date(s) internal audit undertaken

Name of person who carried out the internal audit

25/09/2025 18/10/2026 DD/MM/YYYY

PARRISH AND TOWN AUDIT SERVICES

Signature of person who carried out the internal audit

SIGNATURE REQUIRED

Date

18/10/2026

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

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



Parish and Town Auditing Services

Tel: 07772 657446

Email: [audit@patas.co.uk](mailto:audit@patas.co.uk)

Darryl Keech

Deputy Town Clerk & RFO

Seaford Town Council

37 Church Street

Seaford

East Sussex

BN25 1HG

18<sup>th</sup> May 2026

Dear Darryl,

### **END OF YEAR INTERNAL AUDIT 2025/26**

Parish & Town Auditing Services have been appointed to undertake the internal audits at Seaford Town Council. The first interim audit of the 2025/26 financial year was undertaken on Thursday 25<sup>th</sup> September 2025. The end of year audit was carried out on Monday 18<sup>th</sup> May 2026.

I can confirm that I am independent of the Parish Council.

As stated in the Letter of Engagement letter, the scope of our work is limited to completing the audit testing and enquiries we deem necessary to complete The Internal Audit Section of the Annual Report for Local Councils in England. We do not provide assurance over or accept responsibility for areas of work not included in this scope, unless specifically agreed with the Council during the financial year. In providing internal audit services we are not conducting a financial statement audit in accordance with standards and guidelines issued and our procedures are not designed to provide assurance over the reliability and quality of your financial statements. This will be undertaken by the Council's appointed External Auditor.

We are required by the Annual Internal Audit Report included in the Annual Governance and Accountability Return (AGAR) to review controls in place at the Council against predefined control assertions. These controls are included in the following report.

Thank you for your hospitality and for all the information you have provided.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Paul Russell'.

Paul Russell, Internal Auditor

## **INTERNAL AUDIT**

Outlined below is an overview of the 10 Assertions within the Practitioners Guide 2025. Each of these are dealt with under the relevant Governance sections contained in Section 1 of the AGAR:

### AGS Assertion 1 — Financial management and preparation of accounts

- Accounting Records and supporting documents:
- Bank reconciliation:
- Budget setting:
- Investments:
- Reserves:
- General Reserves:
- Earmarked and other reserves:

### AGS Assertion 2 — Internal control

- Standing Orders and Financial Regulations:
- Safe and efficient arrangements to safeguard public money:
- Employment:
- VAT
- Fixed assets and equipment:
- Loans and long-term liabilities:

### AGS Assertion 3 — Compliance with laws, regulations and proper practices

- Acting with its powers:

### AGS Assertion 4 — Exercise of public rights

### AGS Assertion 5 — Risk management

### AGS Assertion 6 — Internal audit

### AGS Assertion 7 — Reports from auditors

### AGS Assertion 8 — Significant events

### AGS Assertion 9 — Trust funds (local councils only)

### AGS Assertion 10 — Digital and data compliance

The following headings are based on Section 1 – Annual Governance Statement.

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

The Council has appointed the Deputy Clerk as the Responsible Financial Officer as required by Section 151 of LGA1972. [Staffing Structure](#)

Section 2 of the accounting statement for 2024/25 has stated the roll over figure in Box 7 as £1,705,236. This is currently subject to audit.

A sample of the financial transactions between 1<sup>st</sup> April 2025 and 31<sup>st</sup> March 2026 has been undertaken. The following checks were carried out:

- Review of a sample of original invoices: No material differences identified.
- Sample invoices checked against the list of invoices paid: Sample checked was accurate.
- Sample invoices checked against the original bank statement: Sample checked was accurate.
- Samples checked against the cashbook printout contained within the monthly Financial Report: Sample checked was accurate.

There is a robust process in place to ensure that financial information is correctly recorded and reported to Council as part of its governance procedures. The Council has a Finance Team within its structure that oversees the financial processes.

A review of the financial systems in place have been reviewed. There are appropriate measures in place to ensure that the financial transactions of the Council are recorded as soon as practicable. There is a Purchase Order system in place and POs are completed as per the policy. [The Policy](#) has been updated and is available via the website. It identifies who can raise a purchase order, and the level of authorisation required.

Items over £2,000 have to be signed off by the Town Clerk or RFO. All financial transactions are recorded on a spreadsheet and emailed to all managers to check and verify that they are accurate. They are then uploaded on to the Rialtas financial software system, allocated a cost centre and a hard copy of the invoice is filed. Two Councillors then check and sign off the payment run. Details are sent out on the Tuesday, councillors respond by the Wednesday, and payments are processed on the Thursday following sign off.

There are appropriate measures in place to help with the prevention and the detection of inaccuracies and fraud, and the reconstitution of any lost records. All invoices are checked and verified by Department Managers prior to the weekly payment run, all relevant invoices are supported by a Purchase Order, electronic invoices are uploaded into the financial software which is now operating on the Cloud and backed up.

Work has been undertaken to strengthen risk management. There is a [Risk Register](#) in place.

The Council has included the identification of the duties of officers dealing with financial transactions and the division of responsibilities of those officers in various policies, some of which are currently being updated.

There is an [Interim Scheme of Delegation Policy](#) in place to reflect the changes implemented during the staffing restructure. This clearly states Officer financial responsibilities.

Bank reconciliations are prepared monthly for all accounts and signed off by a Councillor who also signs the relevant bank statement. This meets the requirement of Financial Regulation 2.6.

It has been verified that the year-end bank reconciliation has accurately disclosure the combined cash and bank balances in the AGAR, section 2, line 8. Box 8 at year end amounts to £2,033,554.67.

The Internal Controls Policy was reviewed and updated at the Council meeting held on 18<sup>th</sup> March 2026 (Minute C125/03/25)

There is an [Investment Strategy](#) in place which was updated at the same meeting above (Minute C126/03/25)

**The Council has met the requirements of this control objective.**

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

Tenders and Contracts are governed by the Financial Regulations which also includes a procurement procedure which is very detailed. All contracts being tendered are published on the Council's website as well as the Find a Tender portal where required. A list of contracts is published annually on the Transparency Page.

Financial Regulations were approved in March 2026 and are based on the latest NALC template. The revised Financial Regulations includes Appendix 1: Tender Process and Procurement Table.

Standing Orders were adopted in June 2025. These are also based on the latest NALC template. Consistent values are in place.

The procedures related to financial recording and reporting is outlined in the revised Internal Controls document, Financial Regulations and the Purchase Order and Payments for Goods & Services Policy.

There is effective segregation in place. Once the Department Managers have verified payments and they have been signed off by two councillor appointed signatories the payments are authorised online. The Council banks with the Co-op Bank and three officers have access to the online account. One officer processes the payments and one officer authorises the payments.

The Council is VAT registered. VAT is claimed on a quarterly basis and undertaken through the Rialtas Finance software. The VAT claims for the year are as follows:

Quarter	Amount	Date
Q1	£37,774.65	21/07/2025
Q2	£24,936.57	10/10/2025
Q3	£30,832.11	20/01/2026
Q4	£9,502.80	Awaited

The Council has three debit cards provided by the Co-op in place. The Purchase Ordering and Payment for Goods and Services Policy sets out usage parameters for the debit cards under Section 12: Use of Council Debit Cards. Appropriate controls are in place and these are specified in the relevant policies.

The Council passed a General Power of Competence motion at its meeting in May 2023:

***C11/05/23 General Power of Competence***

*To consider report 01/23 facilitating the Town Council resolving that it meets the eligibility criteria to use the General Power of Competence.*

*It was RESOLVED that the Town Council meets the eligibility criteria as set out below from the Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012:*

*(a) The number of Seaford Town Councillors elected at the last ordinary election exceeds two thirds of its total number of seats.*

*(b) The Town Clerk has the nationally recognised, sector-specific, Certificate in Local Council Administration.*

Council continues to operate under the General Power of Competence. Council will need to renew this power following elections in May 2027, and review whether it still meets the criteria.

**The Council has met the requirements of this control objective.**

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

A Register of Assets is in place and a copy has been reviewed. The Register is maintained on a spreadsheet and has both an additions and disposals column which clearly identifies and additions and disposals. Box 9 amount stated on the 2025/26 AGAR amounts to £11,131,562.26 and is consistent with the Asset Register.

The Council is insured with Zurich. Policy Number is YLL 272040 6973. The policy was amended during the year and the revised policy ran from 6<sup>th</sup> November 2025 to 31<sup>st</sup> March 2026. A copy of the updated insurance schedule has been reviewed and an appropriate level of insurance is in place to cover the assets of the Council.

The cover includes Public Liability (£15 million), Hirers Liability (£2 million), Employer’s Liability (£10 million) and Fidelity Guarantee (£5 million).

The Council has an in-house maintenance team that inspects the play areas on a regular basis. Further weekly inspections are undertaken by Lewes District Council. Regular inspections are recorded. A sample of these inspections have been provided.

The Council also undertakes independent annual risk assessment reports and copies of these have been reviewed.

The Council has appropriate internal controls in place to enable it to carry out its day-to-day business effectively and efficiently.

**The Council has met the requirements of this control objective.**

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

The Council considered the setting of the annual precept at the meeting held on 23<sup>rd</sup> January 2025. (Minute C113/01/24). Precept request to Lewes District Council for 2025 – 2026 was £1,248,360.

It has been confirmed that a precept of £1,248,360 was requested. (MHCLG Parish Code E1435P020)

The budget process was overseen by the Finance and General Purposes Committee and a recommendation submitted to Full Council for consideration and approval.

The Finance and General Purposes Committee reviews a full budget monitoring report every quarter. This is published on the website and is minuted.

Quarterly variance reports are submitted to the Finance and General Purposes Committee for consideration and review. These are published on the website.

The Council has Earmarked Reserves in place. Year end balances stood at £818,560.37.

Recommendations for General Reserves for larger Councils is between 3-6 months expenditure. **It is recommended that Council considers allocation additional funds to its Earmarked Reserves to reduce its General Reserve Balance.**

The Council has the following Bank Statement Balances as at 31<sup>st</sup> March 2026:

<b>Account</b>	<b>Balance</b>
Co-op Community Direct Plus	£145,168.40
Petty Cash	£169.53
Co-op Deposit Account	£18,146.74
CCLA	£1,870,000.00

Golf Float	£70.00
<b>TOTAL</b>	<b>£2,033,554.67</b>

**The Council has met the requirements of this control objective.**

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

Council has a [Bad Debt Policy](#) in place which has been reviewed during the year. Currently Council has a total of £85,217.94 of debtors the majority of which are outstanding from March 2026.

There is one aged debtor of £25,300.45 which the Council is currently in the process of pursuing.

Although the Town Council owns the Seaford Allotment site these are managed by Seaford Allotment Society.

The Council does not manage and maintain a cemetery.

The Council does not have any indoor halls for hire but they do hire out various open spaces such as Martello Fields, Promenade, Salts Recreation Ground and the Crouch. A booking log is maintained. The normal income is small but the Fun Fair and Circus can generate a significant income.

The Council has a number of leases in place and these are reviewed on a regular basis.

The Council has a number of variable income streams including income from golf, filming, property, concessions, street trading, pitch hire and beach huts.

With regard to pitch bookings the Council is currently taking action to address the issue raised to the External Auditor and it has been noted that Officers are in the process of revising the way bookings are managed. This will be fully implemented for the financial year 2026/27.

A sample review has been undertaken and appropriate controls are in place. There is a clear audit trail between invoicing and receipt of payments. This will be revisited at year end.

**The Council has met the requirements of this control objective.**

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

The Council has one petty cash account (£169.53) and a float for the Golf shop (£70).

A sample review was undertaken. The following was confirmed:

- Adequate controls are in place

- Sample transactions were reviewed and verified as correct
- Reconciliations are undertaken monthly and balances checked
- VAT is claimed on items subject to VAT

**The Council has met the requirements of this control objective.**

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

Each member of staff has a contract of employment in place.

Members do not receive a members' allowance. Expenses can be claimed and are supported by a claim form and receipts.

A sample of staff salaries have been reviewed. Staff are employed on NJC pay scales. Tax codes have been applied to the employees reviewed.

Payroll was undertaken during the year by an external contractor. This has been moved back inhouse for 2026/27. Reports were provided monthly including payslips.

The Local Government Pension Scheme is in place. Pension contributions are deducted and monthly payments of employee and employer contributions are made to the scheme.

Both employee and employer NI contributions are applied and submitted to HMRC on a monthly basis.

A test sample was undertaken and it was confirmed that the correct net pay was paid to the employee with tax, NI and pension contributions correctly deducted and paid to the respective agencies.

**The Council has met the requirements of this control objective.**

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

The Council maintains a formal asset register and updates it during the year. It identifies assets at historic cost price, net of VAT and includes a disposal column.

The end of year asset value as stated on the AGAR is £11,131,562. This is the figure on the updated asset register.

A comparison between the asset register and the insurance schedule has been undertaken to ensure that all assets as recorded are appropriately insured or "self-insured" by the Authority. The Council is adequately insured.

The Council has no long-term investments in place.

The following loans are currently in place:

<b>Loan Number</b>	<b>From</b>	<b>To</b>	<b>Amount</b>
PW502930	25-Mar-2014	25-Mar-2039	£287,584.72
PW503089	24-Jul-2014	25-Mar-2039	£262,646.06
PW503492	26-Nov-2014	26-Nov-2039	£264,478.47
PW503802	24-Mar-2015	25-Mar-2040	£179,452.78
PW504648	08-Feb-2016	25-Nov-2040	£123,803.89
			<b>£1,117,965.92</b>
LTA Loan			£54,250.00
			<b>£1,172,215.92</b>

The Council also has a loan with the Lawn Tennis Association. Year end outstanding amount is £54,250. Total outstanding loan amounts matches with Box 10 of the AGAR as £1,172,215.92.

The combined principal loan repayment and interest for the year is correctly recorded in the AGAR at section 2 line 5 as £117,603.

No loans to other bodies identified.

**The Council has met the requirements of this control objective.**

**I. Periodic bank account reconciliations were properly carried out during the year.**

Bank reconciliations are undertaken monthly and reported to the Finance Committee at each meeting when they are approved and signed off.

**The Council has met the requirements of this control objective.**

**J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.**

Accounts are maintained on an income and expenditure basis.

Accounting arrangements are in place to account for debtors and creditors during the year and at year end.

**The Council has met the requirements of this control objective.**

**K. If the authority certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2024/25 AGAR tick “not covered”).**

Not covered.

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

The following information is published on the Town Council's website ([Transparency | Council Website](#))

**Expenditure exceeding £500**

Local authorities must publish details of each individual item of expenditure that exceeds £500. [Published](#)

**Government Procurement Card transactions**

Local authorities must publish details of every transaction on a Government Procurement Card ([not applicable](#)).

**Procurement information**

Local authorities must publish details of every invitation to tender for contracts to provide goods and/or services with a value that exceeds £5,000. [Published](#).

**Contracts**

Local authorities must also publish details of any contract, commissioned activity, purchase order, framework agreement and any other legally enforceable agreement with a value that exceeds £5,000. [Published](#).

**Information to be published annually**

The following information should be published annually:

- Local authority land (The Asset Register) [Published](#).
- Social housing assets [Not applicable](#)
- Grants to voluntary, community and social enterprise organisations [Published](#)
- Organisation chart (Staff structure with Council and Committee structure) [Published](#)
- Trade union facility time (only applicable if you provide facilities for union representatives) [Not applicable](#)
- Parking account (to be published if parking income received) [Not published](#)
- Parking spaces (publish the number of marked out controlled on and off-street parking spaces within their area, or an estimate of the number of spaces where controlled parking space is not marked out in individual parking bays or spaces) [Not applicable](#)
- Senior salaries (Salaries over £50k per annum) [Published](#).
- Constitution (Standing Orders) [Published](#).
- Pay multiple (see the code) [Published](#)
- Fraud (see the code) [Published](#).

**The Council has met the requirements of this control objective.**

**M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (*during the 2025/26 AGAR period, were public rights in relation to the 2024-25 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set*).**

The public notice has been examined. The dates the accounts were available for inspection was from 1<sup>st</sup> July to 11<sup>th</sup> August 2025. This meets the statutory 30 day requirement.

The AGAR was formally adopted at the Full Council meeting held on 26<sup>th</sup> June 2025 (Minute C25/06/25 and C26/06/25). The dates of the Public Notice were not minuted at Full Council. **Recommend that in future years this information is minuted.**

#### **N. The authority has complied with the publication requirements for 2024/25 AGAR.**

Publication Requirements Under the Accounts and Audit Regulations 2015, Authorities must publish the following information on the authority website/webpage: Before 1 July 2025 authorities must publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited: [Published](#).
- Section 1 - Annual Governance Statement 2024/25, approved and signed, page 4: [Published](#)
- Section 2 - Accounting Statements 2024/25, approved and signed, page 5: [Published](#)

Not later than 30 September 2025 authorities must publish:

- Notice of conclusion of audit: [Not published](#) The Audit has not been concluded by PKF Littlejohn and remains outstanding.
- Section 3 - External Auditor Report and Certificate: [Not published](#)
- Sections 1 and 2 of AGAR including any amendments as a result of the limited assurance review: [Not published](#)

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

**The Council has not met the requirements of this control objective.**

#### **O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.**

The Council has a .gov.uk domain for its emails and its website. Staff and Councillors are provided with an official .gov.uk email address and these are publicised on the website. Emails are managed within a secure environment by the Council.

Council meets the best practice requirement for emails and has a directly owned .gov.uk domain name for its emails and website.

The Council has an IT & Security policy in place as required. [CE5 IT-Cyber Security Policy 2026.docx](#)

The Council has an Accessibility Statement published on its website. [CE12 Website Accessibility Statements Policy 2026.docx](#)

Note that since September 2020, all parish and town councils must have a website that complies with Website Content Accessibility Guidelines (WCAG). As from October 2024 that rating level changed from WCAG2.1AA to WCAG2.2AA so that it meets Accessibility Guidelines as set in the Public Sector Bodies Accessibility regulations.

Two scans have been undertaken. Scan one for compliance with WCAG2.2AA scored 83%: [Scan Results — CompliaScan](#)

Scan 2 for accessibility scored 8.1 out of 10: [WAVE Report of Welcome to Seaford Town Council](#)

Seaford Town Council's website is WCAG2.2AA compliant and accessible.

Data Protection – The Council has the following data protection in place as required:

- The Council has a Data Protection Lead;
- A data audit has been undertaken and this has been reviewed;
- Data Protection Policy: [CE3 Data Protection Policy 2026.docx](#)
- Data Retention Policy: [CE4 Document Retention Policy 2026.docx](#)
- Own Devices Policy: [CE1 Bring Your Own Device Policy 2026.docx](#)
- Training has been provided to ensure all staff and members are trained on data protection principles and practices;
- Data is held in a secure environment.

A Freedom of Information Publication Scheme is in place: [FI-2-Freedom-of-Information-Request-Procedure-2023-FINAL.doc](#) and [FI-3-Publication-Scheme-2023-FINAL.doc](#)

The Council has a Transparency page on its website and publishes all the required information.

**The Council has met the requirements of this control objective.**

**P. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.**

The Council is not a sole trustee.



## Seaford Town Council

<b>Report Number:</b>	<b>16/26</b>
<b>Agenda Item Number:</b>	<b>8</b>
<b>Meeting:</b>	<b>Full Council</b>
<b>Date:</b>	<b>25 June 2026</b>
<b>Title:</b>	<b>Annual Governance Statement 2025 - 2026</b>
<b>Strategy Programme Ref:</b>	<b>N/A</b>
<b>Purpose of Report:</b>	<b>To present the Annual Governance Statement 2025 – 2026 for Full Council to discuss and approve</b>
<b>Contact Officer:</b>	<b>Darryl Keech, Deputy Town Clerk &amp; Responsible Financial Officer</b>
<b>Supporting Documents:</b>	Appendix A – Annual Governance and Accountability Return (whole document) Appendix B – Assertion Explanations & Evidence

### **Officer Recommendations**

1. To agree that, to the best of its knowledge and belief, it has complied with all assertions in the Annual Governance Statement for the year ended 31 March 2026.
2. To approve the Annual Governance Statement for the year ended 31 March 2026 (Appendix A) and authorise the Mayor and Town Clerk to sign section 1 of the Annual Governance and Accountability Return on behalf of the Town Council.
3. To note the Public Notice dates of 1 July 2026 to 11 August 2026.

## **1. Annual Governance Statement**

- 1.1** The Town Council is required, by 30 June each year, to complete and approve the Annual Governance and Accountability Return (AGAR), which is the Statutory Accounts of the Town Council as at 31 March 2026. In doing

this, the Accounts and Audit Regulations require the Town Council to review the effectiveness of its internal controls and approve the Annual Governance Statement (AGS).

- 1.2 The full AGAR document is attached as **Appendix A**.
- 1.3 Section 1 of the AGAR (the AGS) must be approved before approving Section 2 (Accounting Statements) by addressing them as separate items on an agenda.
- 1.4 This report relates to the AGS (Section 1 on page 4 of Appendix A). Report 17/26 is the next item on this agenda and refers to Section 2 of the AGAR. Report 15/26 was the previous item on the agenda and provides the internal audit assurance required to approve the AGAR.
- 1.5 The purpose of the AGS is to enable the Town Council to report publicly on its arrangements for ensuring that its business is conducted in accordance with the law, regulations, and proper practices, ensuring that public money is safeguarded and properly accounted for.
- 1.6 This assurance is in the form of a number of statements known as 'assertions', to which the Town Council needs to answer 'yes' or 'no'. The Town Council needs to have evidence to support a 'yes' answer to an assertion. **Appendix B** sets out the assertions, the proposed Town Council answer, and the evidence to support the Town Council's response.
- 1.7 The Town Council conducted an annual review of its Internal Controls and risk arrangements at its meeting on 18 March 2026.
- 1.8 The statements in the AGS should be read in conjunction with Report 15/26 Appendix B (the Final Internal Audit Report).
- 1.9 The 2025 - 2026 AGAR introduced a new requirement within the AGS; Assertion 10. This assertion relates to the Town Council's arrangements for information governance and confirms that appropriate measures are in place in relation to IT security, cyber security, data protection and compliance with relevant legislation, including the UK General Data Protection Regulation (UK GDPR) and the Data Protection Act 2018.
- 1.10 Upon approval the AGS will be signed by the Mayor and Town Clerk on behalf of the Town Council.

## **2. Publication Requirements**

- 2.1** Under the Accounts and Audit Regulations 2015, Regulation 15 (2), the Town Council must publish the following on its website by 1 July each year:
- (a) The 'Notice of Period for the Exercise of Public Rights' and declaration that the accounting statements are not yet audited,
  - (b) Section 1 – AGS, approved and signed (page 4 of the AGAR),
  - (c) Section 2 – Accounting Statements, approved and signed (page 5 of the AGAR), and
  - (d) It is also recommended as good practice to publish the Annual Internal Audit report.
- 2.2** The RFO, on behalf of the Town Council, must set the period of exercise of public rights. This period must be set for 30 consecutive working days where the approved accounts and accounting records can be inspected by members of the public during set times of the day. These dates have been set as **1 July 2026 to 11 August 2026**.
- 2.3** Following the return of its conclusion of audit by the External Auditor, the Town Council must then publish the following on its website by 30 September each year:
- (a) Notice of conclusion of audit,
  - (b) Section 3 – External Auditor Report and Certificate, and
  - (c) Sections 1 and 2 of the AGAR.

## **3. 2023 – 2024 AGAR – Outstanding Objections**

- 3.1** Members are reminded that the 2024 - 2025 AGAR has not yet been signed off by the Town Council's External Auditor (PKF Littlejohn) due to two outstanding objections from the 2023 – 2024 AGAR. However, this does not prevent the Town Council from submitting the 2025 – 2026 AGAR, which is required within the statutory timetable.
- 3.2** The Town Council is aware that the outcome of the 2023 - 2024 objections may result in further delays to the sign off the 2025 – 2026 AGAR and may highlight changes in practice required. However, officers remain confident that the reviews and audits that have taken place since the objections raised seek to address the concerns previously highlighted.

## **4. Financial Appraisal**

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

# Annual Governance and Accountability Return 2025/26 Form 3

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

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £15 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
  - are unable to certify themselves as exempt (fee payable); or
  - have requested a limited assurance review (fee payable)

## Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2025/26

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
  - The **Annual Internal Audit Report** must be completed by the authority's internal auditor.
  - **Sections 1 and 2** must be completed and approved by the authority.
  - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2026**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2026** Reminder letters will incur a charge of £40 +VAT:
  - the Annual Governance and Accountability Return Sections 1 and 2, together with
  - a bank reconciliation as at 31 March 2026
  - an explanation of any significant year on year variances in the accounting statements
  - notification of the commencement date of the period for the exercise of public rights
  - Annual Internal Audit Report 2025/26

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

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

## Publication Requirements

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

Before 1 July 2026 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2025/26** approved and signed, page 4
- **Section 2 - Accounting Statements 2025/26** approved and signed, page 5

Not later than 30 September 2026 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review. It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

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

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

## Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2025/26

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide\** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments **must** be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2026
- The Annual Governance Statement (Section 1) **must** be approved before the Accounting Statements (Section 2) and evidenced by the agenda or minute references, even where approved on the same day.
- The Responsible Financial Officer (RFO) **must** certify the accounts (Section 2) before they are presented to the authority for approval. The authority **must** in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period which **must** be a single period of 30 working days for inspection ( this excludes weekends and public holidays) which **must** include the first 10 working days of July.
- **You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor **must** be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide\**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- Additional costs may be incurred if additional audit work is required.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2025) equals the balance brought forward in the current year (Box 1 of 2026).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights which **must** be a single period of 30 working days for inspection (this excludes weekends and public holidays) which **must** include the first 10 working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2026**

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including <b>the dates set for the period for the exercise of public rights</b> , been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', has an explanation been published?		
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at <b>31 March 2026</b> been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? <b>NB:</b> do not send trust accounting statements unless requested.		

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

# Annual Internal Audit Report 2025/26

## SEAFORD TOWN COUNCIL

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

During the financial year ended 31 March 2026, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2025/26 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2025/26 AGAR period, were public rights in relation to the 2024-25 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2024/25 AGAR (see AGAR Page 1 Guidance Notes).		✓	
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.	✓		
<b>P. (For local councils only)</b> Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

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

Date(s) internal audit undertaken

Name of person who carried out the internal audit

25/09/2025 18/10/2026 DD/MM/YYYY

PARKISH AND TOWN AUDIT SERVICES

Signature of person who carried out the internal audit

SIGNATURE REQUIRED

Date

18/10/2026

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

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

## Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

SEAFORD TOWN COUNCIL  
ENTER NAME OF AUTHORITY

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2026, that:

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

**\*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.**

This Annual Governance Statement was approved at a meeting of the authority on:

25/06/2026

and recorded as minute reference:

MINUTE REFERENCE

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

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

www.seafordtowncouncil.gov.uk

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

## Section 2 – Accounting Statements 2025/26 for

ENTER YOUR AUTHORITY

Seaford Town Council

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
			<i>Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.</i>
1. Balances brought forward	1,684,721	1,705,236	Total balances and reserves at the beginning of the year as recorded in the financial records. Value <b>must</b> agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	1,101,019	1,248,360	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	1,104,847	1,216,241	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	819,598	1,006,558	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	123,729	117,603	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	1,242,024	1,120,090	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	1,705,236	1,925,586	Total balances and reserves at the end of the year. <b>must</b> equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	1,819,319	2,033,555	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>
9. Total fixed assets plus long term investments and assets	11,074,571	11,131,562	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	1,247,348	1,172,216	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
<b>For Local Councils Only</b>	Yes	No	
11 Do the figures in the accounting statements above exclude any trust transactions?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.

I certify that for the year ended 31 March 2026 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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

SIGNATURE REQUIRED

Date

26/05/2026

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

25/06/2026

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

## Section 3 – External Auditor’s Report and Certificate 2025/26

In respect of

ENTER NAME OF AUTHORITY  
Seaford Town Council

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

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

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

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

- summarises the accounting records for the year ended 31 March 2026 and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

### 2 External auditor’s limited assurance opinion 2025/26

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

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

### 3 External auditor certificate 2025/26

We certify/do not certify\* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2026

\*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YYYY

<b>Review of Effectiveness of the System of Internal Controls</b>			
	<b>Annual Governance Statement</b>	<b>‘Yes’, means that this authority:</b>	<b>Evidence</b>
1.	Seaford Town Council has put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	Prepared its accounting statements in accordance with the Accounts and Audit Regulations.	The Council employs an RFO who has established appropriate systems of financial control. The accounting statements have been prepared in accordance with the Accounts and Audit Regulations and the Governance and Accountability for Local Councils Practitioner’s Guide. Reliable accounting systems are in place to accurately and promptly record all financial transactions and support the preparation of the statements. A budget was prepared and approved in advance of setting the precept, and performance against budget has been monitored throughout the year, with corrective action taken where necessary. Financial appraisals are undertaken before the Council commits to any significant projects or long-term obligations.
2.	Seaford Town Council has maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	Made proper arrangements and accepted responsibility for safeguarding the public money and resources in charge.	The Internal Auditor has reviewed the Council’s internal control systems, including Financial Regulations and Standing Orders, and confirmed they are fit for purpose. Internal controls and the risk register are reviewed annually. Monthly bank reconciliations are prepared and

Review of Effectiveness of the System of Internal Controls			
	Annual Governance Statement	'Yes', means that this authority:	Evidence
			independently verified by the Chair of the Finance & General Purposes Committee. All spending committees receive regular income and expenditure reports, with significant variances from budget clearly highlighted.
3.	Seaford Town Council took all reasonable steps to ensure that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have significant financial effect on the ability of this authority to conduct its business or manage its finances.	Has only done what it has the legal power to do and has complied with Proper Practices in doing so.	The Council reviews its Standing Orders and Financial Regulations annually. Documents required under the Transparency Code are published on the Council's website. The Clerk provides ongoing advice to ensure the Council acts within its legal powers. The Internal Auditor identified no actual or potential non-compliance with laws or regulations that would have had a significant financial impact.
4.	Seaford Town Council provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	During the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.	The notice of electors' rights is placed on the Council's website in accordance with the regulations and the accounts can be inspected on prior arrangement with the RFO. The Council gave all persons interested opportunity to inspect and ask questions about its accounts within the required timeframe.

Review of Effectiveness of the System of Internal Controls			
	Annual Governance Statement	'Yes', means that this authority:	Evidence
5.	Seaford Town Council carried out an assessment of the risks facing us and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	Considered and documented the financial and other risks it faces and dealt with them properly.	Risk Management and Insurance arrangements were reviewed by the Internal Auditor, who was satisfied that the Council effectively reviews its risk arrangements and documents them in a clear and logical manner. This allows for appropriate mitigation through insurance or other actions. Furthermore, the Council actively considers the risks it faces in relation to achieving its objectives. The Council reviewed its Internal Controls and risk arrangements at its meeting on 18 March 2026.
6.	Seaford Town Council maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	Arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.	Parish and Town Auditing Services (PATAS) were the Council's appointed Internal Auditor throughout 2025 - 2026. Their bi-annual reports are reviewed by Full Council throughout the year, including an Action Plan in response to any findings within the report.
7.	Seaford Town Council took appropriate action on all matters raised in reports from internal and external audit.	Responded to matters brought to its attention by internal and external audit.	All Internal Audit reports go to Full Council which responds to comments and suggestions made by auditors throughout the year, including reviewing Action Plans if necessary.

Review of Effectiveness of the System of Internal Controls			
	Annual Governance Statement	'Yes', means that this authority:	Evidence
			It is noted that there remains two outstanding objections to the 2023 - 2024 AGAR. Once these issues are concluded these may have implications for current practice, but in the absence of a determination, it is not yet possible to adjust the 2024 - 2025 AGAR to reflect potential issues that remain unresolved.
8.	Seaford Town Council considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact and where appropriate have included them in the accounting statements.	Disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.	The AGAR is presented to Full Council and contains all relevant transactions in the year. Officers are not aware of any transactions that have occurred after the year end that would affect these accounts.  No matters were raised during the internal audit.
9.	Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including	This is not applicable as Seaford Town Council is not a sole managing trustee of a local trust or trusts.	-

Review of Effectiveness of the System of Internal Controls			
	Annual Governance Statement	'Yes', means that this authority:	Evidence
	financial reporting and, if required, independent examination or audit		
10.	Seaford Town Council have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.	Made suitable arrangements for its IT and data management and has complied with proper practices in doing so.	Appropriate policies, procedures, controls, and safeguards have been introduced and are in place for the management and protection of data and electronic information systems, which has satisfied the requirements of the new AGAR Assertion 10 and have also been reviewed by the Internal Auditor



## Seaford Town Council

<b>Report No:</b>	<b>17/26</b>
<b>Agenda Item No:</b>	<b>9</b>
<b>Committee:</b>	<b>Full Council</b>
<b>Date:</b>	<b>25 June 2026</b>
<b>Title:</b>	<b>Annual Governance and Accountability Return - Accounting Statements (Section 2) and Final Accounts 2025 - 2026</b>
<b>Strategy Programme Ref:</b>	<b>5.2 A &amp; B</b>
<b>Purpose of Report:</b>	<b>To present the Final Accounts and Annual Governance and Accountability Return (Section 2) for the year ended 31 March 2026 for approval and adoption</b>
<b>Contact Officer</b>	<b>Darryl Keech, Deputy Town Clerk and Responsible Finance Officer</b> Authored by: Darryl Keech, Deputy Town Clerk and RFO, and Lucy Clark, Finance Manager
<b>Supporting Documents:</b>	Appendix A – Annual Governance and Accountability Return Accounting Statements Appendix B – Exercise of Public Rights Dates Appendix C – Bank Reconciliation Appendix D – Explanation of Variances Appendix E – Box 7 and 8 Reconciliation Appendix F – Annual Internal Audit Report Explanations Appendix G – Income & Expenditure Report for 2025 - 2026 Appendix H – Balance Sheet Appendix I – Earmarked Reserves (EMRs) List Appendix J – EMR movements for approval

## Officer Recommendations

1. To consider and approve Section 2 of the Annual Governance and Accountability Return - Accounting Statements 2025 - 2026, by resolution.
2. To authorise the Mayor, as Chair of the Town Council, to sign Section 2 of the Annual Governance and Accountability Return 2025 - 2026, on behalf of the Town Council.
3. To note Earmarked Reserve movements including Capital Receipts and Expenditure in the year.
4. To approve further Earmarked Reserve movements presented in Appendix J.

## Recommendations from Committees

For information: Motion 4 above includes eight Earmarked Reserve movements that were recommended to Full Council by the Golf, Open Spaces & Climate Action Committee when it met on 4 June 2026 – these are identified within Appendix J.

## 1. Information

- 1.1** The Town Council is required to produce a Statement of Accounts and have this approved by the Town Council by 30 June each year. As previously reported in Report 16/26, Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR) must be approved by resolution in the correct order and as separate items on the agenda.
- 1.2** Following Section 1 of the AGAR having been reported in Report 16/26 of this agenda, attached as Appendix A of this report is a copy of Section 2 of the AGAR which was signed by the RFO on 26 May 2026. The regulations state it is a requirement that the RFO must sign and date this section prior to it being presented to Full Council.
- 1.3** Section 2 – Accounting Statements summarises the Town Council's transactions for the 2025 - 2026 financial year and its position at the year-end on 31 March 2026.
- 1.4** The accounts have been prepared in accordance with The Practitioners' Guide (England) 2025, issued by the Smaller Authorities Proper Practices Panel (SAPPP) to support the preparation, by smaller authorities in England, of statutory annual accounting and governance statements as found in the Annual Governance and Accountability Return.

- 1.5** The accounts presented within this report present a true and fair view of the financial position of the Town Council as at 31 March 2026 and its income and expenditure for the year.
- 1.6** The AGAR is “subject to audit.” It has not yet been audited by PKF Littlejohn LLP, which are the Town Council’s appointed external auditors. The external auditor’s role is to review the AGAR and supporting documentation and report whether any matters have come to their attention that give cause for concern, or that the relevant legislation and regulatory requirements have not been met. This is a negative assurance audit (i.e. confirmation that facts are accurate because there is no evidence to the contrary). The external audit should be completed by 30 September 2026.
- 1.7** Section 2 - Accounting Statements of the AGAR comprises of four linked sections, which should be read as a whole (see Appendix A of Report 16-26). The parts are:
- (a)** The Annual Internal Audit Report (see Report 15-26 plus appendices)
  - (b)** Section 1 - the Annual Governance Statement (see Report 16-26 plus appendices)
  - (c)** Section 2 - the Accounting Statements (attached as Appendix A to this report)
  - (d)** Section 3 - the External Auditor’s certificate and opinion (to be completed after the audit).
- 1.8** In addition to the fully completed and approved AGAR Form 3, with Section 1 approved before Section 2, the External Auditor also requires the following:
- (a)** Completed form confirming the dates planned for the provision for the exercise of public rights (attached for reference in **Appendix B**).
  - (b)** A bank reconciliation (attached for reference in **Appendix C**).
  - (c)** An explanation of any variances of 15% / £100,000 or more from the last financial year (attached for reference in **Appendix D**).
  - (d)** A reconciliation between boxes 7 and 8 on the accounting statement (attached for reference in **Appendix E**).
  - (e)** The Annual Internal Audit Report (AIAR) – this is the single page form signed by the Internal Auditor as previously reported in Report 15/26, Appendix A.

- (f) Where the Internal Auditor has answered 'No'/'N/A'/'Not covered' to any objectives on the AIAR, an explanation for those answers (attached for reference in **Appendix F**).
- (g) Where the Internal Auditor has referred to a separate report on the AIAR, a copy of that report (nothing to report).
- (h) Where the authority has answered 'No' to any assertions on Section 1 of the AGAR (nothing to report).

**1.9** In addition to the above, if the authority has income or expenditure of more than £2,000,000, the following additional evidence must be provided upon request:

- (a) Minutes of the meeting where the current internal auditor was first appointed.
- (b) If the 2024 - 2025 external auditor report included any 'except for' matters, copies of minutes and agreed plan showing the corrective action taken to address these matters. *N.B. As the – 2023-2024 AGAR is still under review by the external auditor due to public objections, this has had an impact on the 2024-2025 AGAR, which has also not yet been finalised. Therefore, no external auditor report has been issued for 2024-2025 and there are currently no 'except for' matters to report or supporting documents to provide.*
- (c) Copies of year end bank statements to support the bank reconciliations.
- (d) The detailed internal audit report.
- (e) Evidence that the authority has considered the independence of the internal auditor.
- (f) Evidence that the authority has considered and agreed the internal audit programme of work.
- (g) Evidence that the authority has satisfied itself with regard to the competence of the Internal Auditor and agreed a letter of engagement.

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

- (a) Box 1 - Balances brought forward: This figure is the value of total reserves (General Reserve + Earmarked Reserves). The figure of

£1,705,236 at 31 March 2026 must be equal to the value of Box 7 from the previous year which shows the balance to carry forward.

- (b) Box 2 - Annual Precept: The total figure received from Lewes District Council for 2025 - 2026 was £1,248,360. The annual return requires this figure to be shown separately from other income.
- (c) Box 3 - Total Other Receipts: The amount of £1,216,241 relates to all income or receipts as recorded in the cashbook with the exception of the precept, which is included within box 2.
- (d) Box 4 - Staff Costs: This box includes salaries and wages, PAYE, National Insurance contributions, pension contributions and severance payments. It does not include payments to other consultants, expenses or payroll costs, which are included in box 6.
- (e) Box 5 - Loan interest/capital repayments: These costs relate to the repayment plans to the Public Works Loan Board (PWLB) for The View, and the Lawn Tennis Association (LTA) for The Salts Tennis Courts.
- (f) Box 6 - Total Other Payments: The amount of £1,120,090 relates to all expenditure or payments as recorded in the cashbook excluding staff costs and loan repayments that are shown in boxes 4 and 5 respectively.
- (g) Box 7 - Balances Carried Forward: This is the total balance of reserves (General and Earmarked) at the end of the year, taking into account all creditors being paid and all debtors received.
- (h) Box 8 - Total cash and short-term investments: This is the sum of the Co-operative Current Account, the CCLA Investment Account, and cash holdings. This amount does not take into account any debtors that are still owed or creditors that are due to be paid.
- (i) Box 9 - Total fixed assets plus other long-term investments as assets: This figure is obtained from the Fixed Asset Register and is based on the original purchase cost or a proxy cost if this is not known. The assets are not to be revalued (other than for insurance purposes) or depreciated during the year. The change in this figure is due to additions or disposals of assets which can be identified within the cashbook during the year.

(j) Box 10 - Total borrowings: This figure is the outstanding capital balance as at 31 March 2026 and relates to all loans.

- 1.11** The Annual Internal Audit Report (AIAR) part of the AGAR has been completed by the Internal Auditor and is attached as Appendix A of Report 15-26.
- 1.12** The notice of appointment of date for the exercise of elector's rights will be published on 29 June 2026, reporting that the AGAR and supporting documentation will be available for public inspection between 1 July and 11 August 2026.

## **2. Financial Appraisal**

- 2.1** Attached in **Appendix G** is the Detailed Income & Expenditure report for the 2025 – 2026 Financial Year, showing actual spends against the original budget set by the Town Council in January 2025. Each spending committee has received a more detailed report of the year end relating to that committee.
- 2.2** As shown in the grand totals on the final page of Appendix G, the Net Income over Expenditure against budget shows a surplus of £220,350. A total of £108,166 has been spent from Earmarked Reserves (EMRs), while £51,348 has been received and transferred into EMR. Other EMR transfers that do not involve an income or expenditure are not shown in Appendix G but are reported on in section 3 of this report.
- 2.3** The total of all income in the year (including precept) was £2,464,601.
- 2.4** Income excluding the precept (Appendix A Box 3) increased by 10.08% compared to the previous year. See **Appendix D** for explanation of significant variances.
- 2.5** Total expenditure in the year was £2,244,251.
- 2.6** Expenditure excluding loans and staff costs (Appendix A Box 6) has reduced by 9.82% compared to the previous year. See Appendix D for explanations of significant variances.
- 2.7** Staff Costs (Appendix A Box 4) have increased by 22.81% compared to the previous year. See Appendix D for explanation of significant variances.
- 2.8** The Town Council generated a net surplus of £220,350 during 2025 – 2026, resulting in total reserves increasing from £1,705,236 to £1,925,586. Of this,

General Reserves increased by £163,981 and EMRs increased by £56,369. See the Balance Sheet attached as **Appendix H**.

- 2.9** This remains a positive position, with General Reserves providing a strong and secure financial foundation for the Town Council. While the increase in reserves strengthens the Council's ability to manage future uncertainties and financial risks, officers note the internal auditor's recommendation that the level of General Reserves now exceeds the recommended level. As part of the year-end closedown process, a number of transfers to EMRs have been made to reflect known commitments, future projects and anticipated liabilities, as detailed in the following section of this report. The overall reserve position will continue to be monitored and reviewed to ensure that reserve levels remain both prudent and appropriate to the Council's long-term financial needs.

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

- 3.1** The opening balance of the Town Council's EMRs on 1 April 2025 was £762,191.39. After movements in and out during the year, the closing balance stood at £818,560.37. A number of these EMRs, such the Community Infrastructure Levy (CIL) Receipts and Capital Receipts, are restricted to specific purposes and cannot be used for general expenditure.
- 3.2** Over the course of the year, £111,113.21 was used from EMRs to support approved expenditure, while £167,482.19 was transferred into various EMRs, resulting in an increase of £56,368.98. A number of these top-ups occurred during the financial year, where Town Council approval was obtained or income was restricted (such as grants and CIL).
- 3.3** At the year end, where appropriate, unspent revenue balances were transferred to EMRs to provide for known commitments, future projects and anticipated liabilities. These year-end reserve adjustments have been made where there was a clearly identified future commitment, ongoing project expenditure, or restricted funding requirement in line with the delegated authority contained within the Town Council's Financial Regulations.
- 3.4** Given that the General Reserve remains at a robust level, the future use of underspends to build up the EMRs will form a sustainable approach to long-term financial planning. This helps the Town Council to prepare for both planned and unforeseen liabilities.

- 3.5** Having contingency sums held in EMRs provides the opportunity to reduce budget allocations in future years, thereby helping to minimise increases to the precept where possible.
- 3.6** The full list of EMRs and their movements and explanations can be found in **Appendix I**.
- 3.7** In addition to the year-end adjustments detailed above, Full Council is asked to consider a number of proposed transfers to EMRs where expenditure has not yet been formally committed but where officers consider it prudent to set aside funding in light of known risks, anticipated future liabilities, asset replacement requirements or emerging projects. These transfers are intended to support the Town Council's longer-term financial sustainability and reduce the potential impact of significant expenditure on future revenue budgets and precept levels.
- 3.8** Whilst some proposals have previously been considered by the relevant committee, others are presented directly to Full Council due to the scheduling of committee meetings. As responsibility for the approval and management of reserves rests with Full Council, Full Council is requested to consider all proposed reserve movements as part of the year-end reserves review.
- 3.9** The total value of proposed additional transfers to EMRs amounts to £52,303 and are presented in **Appendix J**. Should these transfers be approved, the resulting EMR balance would increase from £818,560.37 to £870,863, whilst maintaining the General Reserve at a level considered sufficient to meet the requirements of the Town Council's Reserves Policy and identified financial risks.
- 3.10** Members should note that the Internal Auditor's Final Audit Report for 2025 - 2026 highlighted that the Town Council's General Reserves exceed the recommended level of between three and six months' net revenue expenditure. The Internal Auditor therefore recommended that the Town Council consider allocating additional funds to EMRs where there are identified future commitments, projects, liabilities or financial risks. The proposed transfers have been identified following a review of anticipated expenditure requirements and known risks and seek to support the Town

Council's long-term financial planning whilst maintaining a prudent level of General Reserves.

- 3.11** The transfers already made to EMRs during the financial year, together with the proposed transfers detailed in Appendix J, would result in the full allocation of the 2025 - 2026 revenue surplus to Earmarked Reserves, together with additional allocations from the existing General Reserve where considered prudent.
- 3.12** Officers recognise that, even after the proposed transfers, the General Reserve will remain above the level recommended by the Internal Auditor. The General Reserve position will therefore continue to be monitored as part of the Town Council's ongoing financial management arrangements. Further reviews of reserve levels will be undertaken during 2026 - 2027 and, where appropriate, additional recommendations will be brought forward to Members to ensure reserves remain aligned with the Town Council's financial risks and anticipated expenditure requirements. The proposed EMR transfers recommended for approval are detailed in Appendix J.

#### **4. Conclusion**

- 4.1** The overall net surplus for 2025 - 2026 is £220,350 compared to the budgeted position of £1, representing an improvement of £220,349, as detailed in sections 2.2 above.
- 4.2** As at 31 March 2026, the General Reserve stood at £1,107,026 and the EMRs total £818,560, giving combined total reserves of £1,925,586.
- 4.3** The Town Council remains in a strong financial position, with robust reserve levels and a prudent approach to financial management. The continued development of EMRs alongside a healthy General Reserve supports long-term financial sustainability and resilience. These reserves provide the financial capacity to deliver the objectives set out within the Strategic Programme, maintain and improve community assets and facilities, manage future financial risks and liabilities, and support investment in projects, and opportunities that benefit the residents of Seaford. The reserve strategy also supports long-term financial stability by helping to manage the impact of significant future expenditure and reducing the likelihood of substantial increases in future revenue budgets and precept levels.

Section 2 – Accounting Statements 2025/26 for

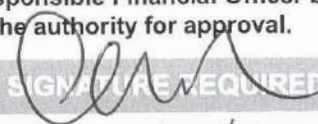
ENGLAND Seaford Town Council

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
			<i>Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.</i>
1. Balances brought forward	1,684,721	1,705,236	Total balances and reserves at the beginning of the year as recorded in the financial records. Value <b>must</b> agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	1,101,019	1,248,360	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	1,104,847	1,216,241	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	819,598	1,006,558	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	123,729	117,603	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	1,242,024	1,120,090	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	1,705,236	1,925,586	Total balances and reserves at the end of the year. <b>must</b> equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	1,819,319	2,033,555	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>
9. Total fixed assets plus long term investments and assets	11,074,571	11,131,562	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	1,247,348	1,172,216	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	
11 Do the figures in the accounting statements above exclude any trust transactions?	✓		For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.

I certify that for the year ended 31 March 2026 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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

SIGNATURE REQUIRED  
  
 Date 26/05/2026

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

26/06/2026

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

## WHAT SMALLER AUTHORITIES NEED TO DO TO ADVERTISE THE PERIOD DURING WHICH ELECTORS AND INTERESTED PERSONS MAY EXERCISE RIGHTS RELATING TO THE ANNUAL ACCOUNTS

The [Local Audit and Accountability Act 2014](#) and the [Accounts and Audit Regulations 2015](#) require that:

- 1) The accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested, during a period of 30 working days set by the smaller authority and including the first 10 working days of July.
- 2) The period referred to in paragraph (1) starts with the day on which the period for the exercise of public rights is treated as having been commenced i.e. the day following the day on which all of the obligations in paragraph (3) below have been fulfilled.
- 3) The responsible financial officer for a relevant authority must, on behalf of that authority, publish (**which must include publication on the authority's website**):
  - a) the Accounting Statements (i.e. Section 2 of either Form 2 or 3, whichever is relevant, of the Annual Governance & Accountability Return (AGAR)), accompanied by:
    - i) a declaration, signed by that officer to the effect that the status of the Accounting Statements are unaudited and that the Accounting Statements as published may be subject to change;
    - ii) the Annual Governance Statement (i.e. Section 1 of either Form 2 or Form 3, whichever is relevant, of the AGAR); and
  - b) a statement that sets out—
    - i) the period for the exercise of public rights;
    - ii) details of the manner in which notice should be given of an intention to inspect the accounting records and other documents;
    - iii) the name and address of the local auditor;
    - iv) the provisions contained in section 26 (inspection of documents etc.) and section 27 (right to make objections at audit) of the Act, as they have effect in relation to the authority in question;

## HOW DO YOU DO IT?

- 1) You will meet statutory requirements if you fully and accurately complete the notice of public rights pro forma in this document, and publish (**including publication on the smaller authority's website**) the following documents, the day before the public rights period commences:
  - a) the approved Sections 1 and 2 of either Form 2 or 3, whichever is relevant to your smaller authority, of the AGAR; and
  - b) the completed Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return. Please note that we have pre-completed it with the following suggested dates: Wednesday 3 June – Tuesday 14 July 2026. (The latest possible dates that comply with the statutory requirements are Wednesday 1 July – Tuesday 11 August 2026); and
  - c) the notes which accompany the Notice (Local authority accounts: a summary of your rights).

Where the authority has answered 'No' to any assertions on Section 1, as stated on the face of Section 1 of the AGAR, a sufficiently detailed explanation of the reasons must be published with the AGAR on the authority's website.

Smaller authority name: **SEAFORD TOWN COUNCIL**

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION  
OF UNAUDITED ANNUAL GOVERNANCE &  
ACCOUNTABILITY RETURN**

**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026**

**Local Audit and Accountability Act 2014 Sections 26 and 27  
The Accounts and Audit Regulations 2015 (SI 2015/234)**

NOTICE	NOTES
<p><b>1. Date of announcement; Monday 29 June 2026</b> (a)</p> <p><b>2. Each year the smaller authority’s Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities’ Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.</b>  <b>Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2026, these documents will be available on reasonable notice by application to:</b></p> <p><b><u>(b) Name:</u> Lucy Clark, Finance Manager.</b>  <b><u>Address:</u> 37 Church Street, Seaford, East Sussex, BN25 1HG.</b>  <b><u>Telephone:</u> 01323 894870</b>  <b><u>Email:</u> <a href="mailto:lucy.clark@seafordtowncouncil.gov.uk">lucy.clark@seafordtowncouncil.gov.uk</a></b></p> <p>commencing on (c) <u>Wednesday 1 July 2026</u></p> <p>and ending on (d) <u>Tuesday 11 August 2026</u></p> <p><b>3. Local government electors and their representatives also have:</b></p> <ul style="list-style-type: none"> <li>• The opportunity to question the appointed auditor about the accounting records; and</li> <li>• The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority.</li> </ul> <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p><b>4. The smaller authority’s AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO’s Code of Audit Practice 2024. The appointed auditor is:</b></p> <p><b>PKF Littlejohn LLP (Ref: SBA Team)</b>  <b>30 Churchill Place</b>  <b>London E14 5RE</b>  <b><a href="mailto:sba@pkf-l.com">sba@pkf-l.com</a></b></p> <p><b>5. This announcement is made by</b>  <b>(e) Darryl Keech, Deputy Town Clerk &amp; RFO</b></p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and exactly 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>

## LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

**Please note that this summary applies to all relevant smaller authorities, including local councils, internal drainage boards and ‘other’ smaller authorities.**

### **The basic position**

The [Local Audit and Accountability Act 2014](#) (the Act) governs the work of auditors appointed to smaller authorities. This summary explains the provisions contained in Sections 26 and 27 of the Act. The Act and the [Accounts and Audit Regulations 2015](#) also cover the duties, responsibilities and rights of smaller authorities, other organisations and the public concerning the accounts being audited.

As a local elector, or an interested person, you have certain legal rights in respect of the accounting records of smaller authorities. As an interested person you can inspect accounting records and related documents. If you are a local government elector for the area to which the accounts relate you can also ask questions about the accounts and object to them. You do not have to pay directly for exercising your rights. However, any resulting costs incurred by the smaller authority form part of its running costs. Therefore, indirectly, local residents pay for the cost of you exercising your rights through their council tax.

### **The right to inspect the accounting records**

Any interested person can inspect the accounting records, which includes but is not limited to local electors. You can inspect the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records. You can copy all, or part, of these records or documents. Your inspection must be about the accounts, or relate to an item in the accounts. You cannot, for example, inspect or copy documents unrelated to the accounts, or that include personal information (Section 26 (6) – (10) of the Act explains what is meant by personal information). You cannot inspect information which is protected by commercial confidentiality. This is information which would prejudice commercial confidentiality if it was released to the public and there is not, set against this, a very strong reason in the public interest why it should nevertheless be disclosed.

When smaller authorities have finished preparing accounts for the financial year and approved them, they must publish them (including on a website). There must be a 30 working day period, called the ‘period for the exercise of public rights’, during which you can exercise your statutory right to inspect the accounting records. Smaller authorities must tell the public, including advertising this on their website, that the accounting records and related documents are available to inspect. By arrangement you will then have 30 working days to inspect and make copies of the accounting records. You may have to pay a copying charge. The 30 working day period must include a common period of inspection during which all smaller authorities’ accounting records are available to inspect. This will be 1-14 July 2026 for 2025/26 accounts. The advertisement must set out the dates of the period for the exercise of public rights, how you can communicate to the smaller authority that you wish to inspect the accounting records and related documents, the name and address of the auditor, and the relevant legislation that governs the inspection of accounts and objections.

### **The right to ask the auditor questions about the accounting records**

**You should first ask your smaller authority** about the accounting records, since they hold all the details. If you are a local elector, your right to ask questions of the external auditor is enshrined in law. However, while the auditor will answer your questions where possible, they are not always obliged to do so. For example, the question might be better answered by another organisation, require investigation beyond the auditor’s remit, or involve disproportionate cost (which is borne by the local taxpayer). Give your smaller authority the opportunity first to explain anything in the accounting records that you are unsure about. If you are not satisfied with their explanation, you can question the external auditor about the accounting records.

The law limits the time available for you formally to ask questions. This must be done in the period for the exercise of public rights, so let the external auditor know your concern as soon as possible. The

advertisement or notice that tells you the accounting records are available to inspect will also give the period for the exercise of public rights during which you may ask the auditor questions, which here means formally asking questions under the Act. You can ask someone to represent you when asking the external auditor questions.

Before you ask the external auditor any questions, inspect the accounting records fully, so you know what they contain. Please remember that you cannot formally ask questions, under the Act, after the end of the period for the exercise of public rights. You may ask your smaller authority other questions about their accounts for any year, at any time. But these are not questions under the Act.

You can ask the external auditor questions about an item in the accounting records for the financial year being audited. However, your right to ask the external auditor questions is limited. The external auditor can only answer 'what' questions, not 'why' questions. The external auditor cannot answer questions about policies, finances, procedures or anything else unless it is directly relevant to an item in the accounting records. Remember that your questions must always be about facts, not opinions. To avoid misunderstanding, we recommend that you always put your questions in writing.

### **The right to make objections at audit**

You have inspected the accounting records and asked your questions of the smaller authority. Now you may wish to object to the accounts on the basis that an item in them is in your view unlawful or there are matters of wider concern arising from the smaller authority's finances. A local government elector can ask the external auditor to apply to the High Court for a declaration that an item of account is unlawful, or to issue a report on matters which are in the public interest. You must tell the external auditor which specific item in the accounts you object to and why you think the item is unlawful, or why you think that a public interest report should be made about it. You must provide the external auditor with the evidence you have to support your objection. Disagreeing with income or spending does not make it unlawful. To object to the accounts you must write to the external auditor stating you want to make an objection, including the information and evidence below and you must send a copy to the smaller authority. The notice must include:

- confirmation that you are an elector in the smaller authority's area;
- why you are objecting to the accounts and the facts on which you rely;
- details of any item in the accounts that you think is unlawful; and
- details of any matter about which you think the external auditor should make a public interest report.

Other than it must be in writing, there is no set format for objecting. You can only ask the external auditor to act within the powers available under the [Local Audit and Accountability Act 2014](#).

### **A final word**

You may not use this 'right to object' to make a personal complaint or claim against your smaller authority. You should take such complaints to your local Citizens' Advice Bureau, local Law Centre or to your solicitor. Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, one of a series of factors the auditor must take into account is the cost that will be involved, they will only continue with the objection if it is in the public interest to do so. They may also decide not to consider an objection if they think that it is frivolous or vexatious, or if it repeats an objection already considered. If you appeal to the courts against an auditor's decision not to apply to the courts for a declaration that an item of account is unlawful, you will have to pay for the action yourself.

For more detailed guidance on public rights and the special powers of auditors, copies of the publication <a href="#">Local authority accounts: A guide to your rights</a> are available from the NAO website.	If you wish to contact your authority's appointed external auditor please write to the address in paragraph 4 of the <i>Notice of Public Rights and Publication of Unaudited Annual Governance &amp; Accountability Return</i> .
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Seaford Town Council 2025/2026 Current Year

Bank - Cash and Investment Reconciliation as at 31 March 2026

	<u>Account Description</u>	<u>Balance</u>
<u>Bank Statement Balances</u>		
1	31/03/2026 Coop Community Direct Plus	145,168.40
2	31/03/2026 Petty Cash	169.53
3	31/03/2026 STC Deposit Account	18,146.74
5	31/03/2026 CCLA-Public Sector Deposit	1,870,000.00
		<b>2,033,484.67</b>
<u>Other Cash &amp; Bank Balances</u>		
	Golf Proshop Float	70.00
		<b>70.00</b>
		<b>2,033,554.67</b>
<u>Receipts not on Bank Statement</u>		
0	31/03/2026 All Receipts Cleared	0.00
		<b>0.00</b>
		<b>2,033,554.67</b>
<u>Closing Balance</u>		
<u>All Cash &amp; Bank Accounts</u>		
1	Current/Deposit Account	145,168.40
2	Petty Cash	169.53
3	TVSL Deposit Account	18,146.74
5	CCLA-Public Sector Deposit	1,870,000.00
	Other Cash & Bank Balances	70.00
	<b>Total Cash &amp; Bank Balances</b>	<b>2,033,554.67</b>

# REPORT 17/26 APPENDIX D

## Explanation of variances – pro forma

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

County area (local councils and parish meetings only): East Sussex

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

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

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- variances of £100,000 or more require explanation regardless of the % variation year on year;
- **New from 2025/26 onwards:** variances of £500,000 or more in Box 3 require explanation regardless of the % variation year on year for smaller authorities with income and/or expenditure exceeding £6,500,000

	2024/25	2025/26	Variance	Variance	Explanation Required?	Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
	£	£	£	%			
1 Balances Brought Forward	1,684,721	1,705,236				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	1,101,019	1,248,360	147,341	13.38%	YES		The £147,341 (13.38%) increase in the precept was required to support the approved 2025/26 budget and ensure the continued delivery of the Town Council's planned services, facilities and strategic objectives. The increase reflected a combination of inflationary cost pressures, higher employer National Insurance contributions and the outcome of a staffing review undertaken to strengthen organisational capacity and resilience. As a result, budgeted staffing costs increased by £170,622, comprising £119,708 for salaries and wages, £30,990 for employer National Insurance contributions and £19,924 for employer pension contributions. These additional costs were partially offset by increased budgeted income and savings elsewhere within the budget. The measures were considered necessary to maintain service quality, meet statutory and operational responsibilities, and support the long-term sustainability of services provided to residents.
3 Total Other Receipts	1,104,847	1,216,241	111,394	10.08%	YES		The £111,394 (10.08%) increase is primarily attributable to higher golf income (£110,364), concession income (£18,015), filming income (£16,113), rental income (£7,270), buggy hire (£4,404), water recharge (£2,810) and grass cutting income (£2,856). These increases were partially offset by reduced income, including grant income (-£44,068), as these grants were one-off payments, and lower interest receipts (-£5,893) following a reduction in interest rates. These variances account for a net increase of £111,871, with the remaining £477 difference arising from various smaller net movements across other income budgets.
4 Staff Costs	819,598	1,006,558	186,960	22.81%	YES		Staff costs increased by £186,960 (22.81%) compared to the previous year. The increase was primarily attributable to higher salary costs of £118,352, increased employer National Insurance contributions of £36,220 and increased employer pension contributions of £32,389. These increases reflect the outcome of a staffing review undertaken to strengthen organisational capacity and resilience, together with annual salary increments and the impact of changes to employer National Insurance legislation. The additional staffing resources were required to support the continued delivery of Council services, facilities and strategic objectives.
5 Loan Interest/Capital Repayment	123,729	117,603	-6,126	4.95%	NO		
6 All Other Payments	1,242,024	1,120,090	-121,934	9.82%	YES		All Other Payments decreased by £121,934 (9.82%) compared to the previous year. The reduction was principally attributable to the completion of significant one-off projects and capital works undertaken in the previous year, including Martello Toilets Capital Costs (£261,862), together with lower expenditure on Professional Fees (£18,488), Grounds Maintenance Contracts (£18,020) and Projects Expenditure (£13,441). These reductions were partially offset by additional expenditure on Bönningstedt Wall works (£44,533), Memorials (£46,818), Playground & Gym Equipment (£19,849), Grass Verge Cutting (£18,681), Election Costs (£18,564), Building Maintenance (£13,146), South Hill Barn Development (£10,469), Water & Sewerage (£5,826), Public Toilet Cleaning (£5,647) and Filming Expenses (£3,243). The remaining variance of approximately £3,101 reflects numerous smaller net movements across operational expenditure budgets.
7 Balances Carried Forward	1,705,236	1,925,586				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	1,819,319	2,033,555				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and Assets	11,074,571	11,131,562	56,991	0.51%	NO		
10 Total Borrowings	1,247,348	1,172,216	-75,132	6.02%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

Seaford Town Council 2025/2026 Current Year

Supporting Reserves Reconciliation for ANNUAL RETURN 31 March 2026

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

<u>Code</u>	<u>Description</u>	<u>Last Year £</u>	<u>This Year £</u>
	Total Reserves	<u>1,705,235.93</u>	<u>1,925,585.89</u>
101	Debtors	58,833.02	85,217.94
102	Sundry Debtors	9,817.76	7,703.35
105	VAT	23,801.04	9,502.80
110	Prepayments	40,168.37	40,193.22
	Less Total Debtors	<u>132,620.19</u>	<u>142,617.31</u>
501	Creditors	46,636.32	16,969.40
505	TVSL - Initial Rent Deposit	11,250.00	15,146.74
506	Hurdis House-Deposit Received	2,000.00	0.00
508	Plastic Free Seaford	482.13	647.00
510	Accruals	19,199.50	27,963.76
525	Receipts in Advance	166,938.35	189,301.19
550	Mayor's Charity 1	0.00	558.00
551	Mayor's Charity 2	197.33	0.00
	Plus Total Creditors	<u>246,703.63</u>	<u>250,586.09</u>
	Equals Total Cash and Bank Accounts	<u>1,819,319.37</u>	<u>2,033,554.67</u>
201	Current/Deposit Account	135,606.48	145,168.40
210	TVSL Deposit Account	13,500.00	18,146.74
220	Petty Cash	142.89	169.53
221	CCLA-Public Sector Deposit	1,670,000.00	1,870,000.00
225	Golf Proshop Float	70.00	70.00
	Total Cash and Bank Accounts	<u>1,819,319.37</u>	<u>2,033,554.67</u>

**Explanation to Items 'Not Covered' on the AIAR page of the AGAR.**

**K.** Seaford Town Council has not certified itself as exempt from a limited assurance review in 2024/25.

**N.** As the external auditor had not issued a completed audit and certificate for the 2024/25 financial year, following a review arising from objections received from the 2023/24 financial year which remain unresolved, the usual publication requirements could not be fully completed by the Town Council. Consequently, the internal auditor recorded this objective as 'No'.

**P.** Seaford Town Council is not responsible for any Trust Funds.

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>Golf, Open Spaces &amp; Climate</u>							
<u>101 Golf Course</u>							
1000 Golf Course Season Ticket	220,015	206,875	(13,140)			106.4%	
1001 Golf Course Green Fees M-F	216,179	155,500	(60,679)			139.0%	
1002 Golf Course Green Fees w/eb/h	181,253	128,000	(53,253)			141.6%	
1003 Golf Course Societies	87,542	80,000	(7,542)			109.4%	
1004 Golf Course Locker	2,017	2,500	483			80.7%	
1007 Golf Course Air Traffic	7,500	7,500	0			100.0%	
1050 Income Rent	85	85	0			100.0%	
1054 Income Other	1,479	900	(579)			164.4%	
1077 Income Sale Equipment	24,500	0	(24,500)			0.0%	24,500
1100 Income Advertising	700	0	(700)			0.0%	
1311 Buggy Hire	24,162	23,000	(1,162)			105.1%	
	<u>765,432</u>	<u>604,360</u>	<u>(161,072)</u>			<u>126.7%</u>	<u>24,500</u>
Golf Course :- Income							
4000 Salaries & Wages	169,341	168,781	(560)	(560)		100.3%	
4001 Employers NI	21,648	21,567	(81)	(81)		100.4%	
4002 Employers Superannuation	34,038	33,925	(113)	(113)		100.3%	
4010 Staff Training	226	2,100	1,874	1,874		10.8%	
4011 Staff PPE / H&S	2,144	2,250	106	106		95.3%	
4012 Staff Expenses	0	100	100	100		0.0%	
4015 Office Refreshments	29	0	(29)	(29)		0.0%	
4041 Golf Professional Retainer	60,177	71,570	11,393	11,393		84.1%	
4045 Golf Course Player Costs	354	500	146	146		70.8%	
4046 Golf Club Membership Fees	21,294	20,750	(544)	(544)		102.6%	
4051 Rates	16,991	17,542	551	551		96.9%	
4052 Water & Sewerage	521	1,200	679	679		43.4%	
4060 Refuse	1,085	941	(144)	(144)		115.3%	
4100 Telecommunications	3,097	2,350	(747)	(747)		131.8%	
4105 Postage	0	50	50	50		0.0%	
4106 Stationery	242	200	(42)	(42)		120.9%	
4112 Subscriptions	757	780	23	23		97.1%	
4113 Software Support	2,638	2,632	(6)	(6)		100.2%	
4114 Licence Fee	75	75	0	0		100.0%	
4115 Insurance	11,360	11,455	95	95		99.2%	
4116 Web Site	105	93	(12)	(12)		112.9%	
4156 Bank Charges	9,155	7,799	(1,356)	(1,356)		117.4%	
4201 Cleaning & Hygiene	708	700	(8)	(8)		101.2%	
4251 Dog Bin Emptying	936	1,559	623	623		60.0%	
4261 General Maintenance	46,048	46,170	122	122		99.7%	

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4270 Vehicles & Equipment Maint	23,653	21,630	(2,023)		(2,023)	109.4%	
4271 Vehicle & Equipment Lease	73,163	73,425	262		262	99.6%	
4272 Furniture & Equipment	12,820	3,000	(9,820)		(9,820)	427.3%	11,855
4275 Building Maintenance	9,269	6,555	(2,714)		(2,714)	141.4%	
4279 Fire & Security	854	688	(166)		(166)	124.1%	
4308 Golf Course Overheads	29,127	25,000	(4,127)		(4,127)	116.5%	
4309 Buggy Lease & Maintenance	9,870	10,364	494		494	95.2%	
Golf Course :- Indirect Expenditure	561,726	555,751	(5,975)	0	(5,975)	101.1%	11,855
Net Income over Expenditure	203,706	48,609	(155,097)				
6000 plus Transfer from EMR	11,855	0	(11,855)				
6001 less Transfer to EMR	24,500	0	(24,500)				
Movement to/(from) Gen Reserve	191,061	48,609	(142,452)				
<u>102 Golf Course Capital Costs</u>							
4155 Professional Fees	1,925	15,000	13,075		13,075	12.8%	
Golf Course Capital Costs :- Indirect Expenditure	1,925	15,000	13,075	0	13,075	12.8%	0
Net Expenditure	(1,925)	(15,000)	(13,075)				
<u>105 Salts Recreation Ground</u>							
1023 Income Professional Fee Refund	1,500	0	(1,500)			0.0%	
1025 Income Sponsorship	230	230	0			100.0%	230
1050 Income Rent	2,307	2,252	(55)			102.4%	
1051 Income Insurance Recharge	2,020	1,991	(29)			101.4%	
1058 Income Water Recharge	5,236	0	(5,236)			0.0%	
1073 Sports Pitch Hire & Green Fees	5,618	5,435	(183)			103.4%	
1095 Income Tennis Annual Pass	3,751	3,135	(616)			119.6%	
1096 Income Tennis Pay & Play	3,809	3,502	(307)			108.8%	
Salts Recreation Ground :- Income	24,470	16,545	(7,925)			147.9%	230
4018 Water Refill Maint	98	0	(98)		(98)	0.0%	98
4052 Water & Sewerage	9,648	8,617	(1,031)		(1,031)	112.0%	
4053 Tennis Electric	360	366	6		6	98.4%	
4055 Electricity	364	800	436		436	45.4%	
4095 Tennis Court Expenditure	1,828	8,582	6,754		6,754	21.3%	
4096 LTA Loan	5,125	5,125	0		0	100.0%	
4100 Telecommunications	388	348	(40)		(40)	111.4%	
4115 Insurance	3,596	3,595	(1)		(1)	100.0%	
4155 Professional Fees	4,720	0	(4,720)		(4,720)	0.0%	
4251 Dog Bin Emptying	468	1,593	1,125		1,125	29.4%	

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4252 Additional Litter Pick	0	1,000	1,000		1,000	0.0%	
4260 Grounds Maintenance Contract	70,958	73,087	2,129		2,129	97.1%	
4261 General Maintenance	2,464	4,590	2,126		2,126	53.7%	
4275 Building Maintenance	699	740	41		41	94.5%	
4283 Playground & Gym Equipment	19,139	10,000	(9,139)		(9,139)	191.4%	11,545
<b>Salts Recreation Ground :- Indirect Expenditure</b>	<b>119,854</b>	<b>118,443</b>	<b>(1,411)</b>	<b>0</b>	<b>(1,411)</b>	<b>101.2%</b>	<b>11,643</b>
<b>Net Income over Expenditure</b>	<b>(95,385)</b>	<b>(101,898)</b>	<b>(6,513)</b>				
6000 plus Transfer from EMR	11,643	0	(11,643)				
6001 less Transfer to EMR	230	0	(230)				
<b>Movement to/(from) Gen Reserve</b>	<b>(83,972)</b>	<b>(101,898)</b>	<b>(17,926)</b>				
<b><u>106 Crouch Recreation Ground</u></b>							
1050 Income Rent	2,605	2,550	(55)			102.2%	
1051 Income Insurance Recharge	758	746	(12)			101.6%	
1058 Income Water Recharge	2,215	2,450	235			90.4%	
1073 Sports Pitch Hire & Green Fees	13,492	11,989	(1,503)			112.5%	
<b>Crouch Recreation Ground :- Income</b>	<b>19,069</b>	<b>17,735</b>	<b>(1,334)</b>			<b>107.5%</b>	<b>0</b>
4052 Water & Sewerage	8,984	8,112	(872)		(872)	110.8%	
4115 Insurance	1,027	1,030	3		3	99.7%	
4155 Professional Fees	393	0	(393)		(393)	0.0%	
4251 Dog Bin Emptying	780	1,138	358		358	68.5%	
4260 Grounds Maintenance Contract	30,103	29,252	(851)		(851)	102.9%	
4261 General Maintenance	3,919	3,610	(309)		(309)	108.6%	
4275 Building Maintenance	0	2,450	2,450		2,450	0.0%	
4283 Playground & Gym Equipment	1,940	4,000	2,060		2,060	48.5%	
<b>Crouch Recreation Ground :- Indirect Expenditure</b>	<b>47,146</b>	<b>49,592</b>	<b>2,446</b>	<b>0</b>	<b>2,446</b>	<b>95.1%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(28,077)</b>	<b>(31,857)</b>	<b>(3,780)</b>				
<b><u>107 Martello Fields</u></b>							
1050 Income Rent	1,648	5,351	3,703			30.8%	
<b>Martello Fields :- Income</b>	<b>1,648</b>	<b>5,351</b>	<b>3,703</b>			<b>30.8%</b>	<b>0</b>
4018 Water Refill Maint	114	0	(114)		(114)	0.0%	114
4115 Insurance	14	12	(2)		(2)	114.3%	
4251 Dog Bin Emptying	624	911	287		287	68.5%	
4260 Grounds Maintenance Contract	15,340	15,801	461		461	97.1%	
4261 General Maintenance	297	1,000	703		703	29.7%	
<b>Martello Fields :- Indirect Expenditure</b>	<b>16,388</b>	<b>17,724</b>	<b>1,336</b>	<b>0</b>	<b>1,336</b>	<b>92.5%</b>	<b>114</b>
<b>Net Income over Expenditure</b>	<b>(14,740)</b>	<b>(12,373)</b>	<b>2,367</b>				
6000 plus Transfer from EMR	114	0	(114)				
<b>Movement to/(from) Gen Reserve</b>	<b>(14,626)</b>	<b>(12,373)</b>	<b>2,253</b>				

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>108 Other Open Spaces</u>							
1050 Income Rent	90	90	0			100.0%	
1098 Income Grass Cutting	10,810	0	(10,810)			0.0%	
1099 Income BT Openreach Pole	158	0	(158)			0.0%	
Other Open Spaces :- Income	<u>11,058</u>	<u>90</u>	<u>(10,968)</u>			<u>12286.5%</u>	<u>0</u>
4018 Water Refill Maint	261	0	(261)		(261)	0.0%	261
4052 Water & Sewerage	151	200	49		49	75.3%	
4115 Insurance	49	45	(4)		(4)	109.2%	
4154 Land Registry Fees	0	60	60		60	0.0%	
4251 Dog Bin Emptying	1,092	1,821	729		729	60.0%	
4260 Grounds Maintenance Contract	24,570	25,307	737		737	97.1%	
4261 General Maintenance	6,161	7,780	1,619		1,619	79.2%	
4262 Trees for Seaford	5,981	0	(5,981)		(5,981)	0.0%	5,981
4268 Grass Verge Cutting	18,681	25,000	6,319		6,319	74.7%	
4275 Building Maintenance	0	200	200		200	0.0%	
Other Open Spaces :- Indirect Expenditure	<u>56,947</u>	<u>60,413</u>	<u>3,466</u>	<u>0</u>	<u>3,466</u>	<u>94.3%</u>	<u>6,242</u>
Net Income over Expenditure	<u>(45,889)</u>	<u>(60,323)</u>	<u>(14,434)</u>				
6000 plus Transfer from EMR	6,242	0	(6,242)				
Movement to/(from) Gen Reserve	<u>(39,646)</u>	<u>(60,323)</u>	<u>(20,677)</u>				
<u>116 Seaford Head Estate</u>							
1011 Income Filming	35,213	20,000	(15,213)			176.1%	
1021 Income South Hill Barn	0	300	300			0.0%	
1050 Income Rent	10,000	10,000	0			100.0%	
1200 Income Nature Reserve	660	0	(660)			0.0%	
Seaford Head Estate :- Income	<u>45,872</u>	<u>30,300</u>	<u>(15,572)</u>			<u>151.4%</u>	<u>0</u>
4115 Insurance	600	600	(0)		(0)	100.1%	
4155 Professional Fees	15,745	0	(15,745)		(15,745)	0.0%	9,585
4251 Dog Bin Emptying	936	911	(25)		(25)	102.7%	
4260 Grounds Maintenance Contract	1,249	1,285	36		36	97.2%	
4261 General Maintenance	4,692	1,445	(3,247)		(3,247)	324.7%	2,827
4274 Projects Expenditure	6,771	6,000	(771)		(771)	112.8%	
4275 Building Maintenance	7	1,000	993		993	0.7%	
4279 Fire & Security	0	245	245		245	0.0%	
4424 South Hill Barn Development	10,469	40,800	30,331		30,331	25.7%	
4500 Nature Reserve Expenses	22,352	22,343	(9)		(9)	100.0%	
4501 Filming Expenses	7,043	4,000	(3,043)		(3,043)	176.1%	
4502 Toilet Hire	720	0	(720)		(720)	0.0%	
Seaford Head Estate :- Indirect Expenditure	<u>70,584</u>	<u>78,629</u>	<u>8,045</u>	<u>0</u>	<u>8,045</u>	<u>89.8%</u>	<u>12,412</u>
Net Income over Expenditure	<u>(24,712)</u>	<u>(48,329)</u>	<u>(23,617)</u>				
6000 plus Transfer from EMR	12,412	0	(12,412)				

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Movement to/(from) Gen Reserve	<u>(12,300)</u>	<u>(48,329)</u>	<u>(36,029)</u>				
<u>117 Seafront</u>							
1011 Income Filming	3,250	200	(3,050)			1625.0%	
1025 Income Sponsorship	460	460	0			100.0%	460
1066 Income Concession	(685)	0	685			0.0%	
1084 Income Promenade	476	0	(476)			0.0%	
1092 Income General Maintenance	414	0	(414)			0.0%	
Seafront :- Income	<u>3,915</u>	<u>660</u>	<u>(3,255)</u>			<u>593.2%</u>	<u>460</u>
4018 Water Refill Maint	35	0	(35)		(35)	0.0%	35
4022 Telescope Expenditure	0	200	200		200	0.0%	
4115 Insurance	318	318	0		0	99.9%	
4253 Shelters	2,398	3,000	602		602	79.9%	
4261 General Maintenance	6,966	6,605	(361)		(361)	105.5%	
4270 Vehicles & Equipment Maint	44	150	106		106	29.3%	
4501 Filming Expenses	650	40	(610)		(610)	1625.0%	
Seafront :- Indirect Expenditure	<u>10,410</u>	<u>10,313</u>	<u>(97)</u>	<u>0</u>	<u>(97)</u>	<u>100.9%</u>	<u>35</u>
Net Income over Expenditure	<u>(6,494)</u>	<u>(9,653)</u>	<u>(3,159)</u>				
6000 plus Transfer from EMR	35	0	(35)				
6001 less Transfer to EMR	460	0	(460)				
Movement to/(from) Gen Reserve	<u>(6,919)</u>	<u>(9,653)</u>	<u>(2,734)</u>				
<u>125 Allotments</u>							
1050 Income Rent	1,355	1,350	(5)			100.4%	
Allotments :- Income	<u>1,355</u>	<u>1,350</u>	<u>(5)</u>			<u>100.4%</u>	<u>0</u>
4261 General Maintenance	0	500	500		500	0.0%	
Allotments :- Indirect Expenditure	<u>0</u>	<u>500</u>	<u>500</u>	<u>0</u>	<u>500</u>	<u>0.0%</u>	<u>0</u>
Net Income over Expenditure	<u>1,355</u>	<u>850</u>	<u>(505)</u>				
Golf, Open Spaces & Climate :- Income	872,819	676,391	(196,428)			129.0%	
Expenditure	884,980	906,365	21,385	0	21,385	97.6%	
Net Income over Expenditure	<u>(12,160)</u>	<u>(229,974)</u>	<u>(217,814)</u>				
plus Transfer from EMR	42,301	0	(42,301)				
less Transfer to EMR	25,190	0	(25,190)				
Movement to/(from) Gen Reserve	<u>4,951</u>	<u>(229,974)</u>	<u>(234,925)</u>				

Finance & General Purposes

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>201 Administration</u>							
1062 Income Telephone Recharge	827	780	(47)			106.1%	
1176 Precept	1,248,360	1,248,359	(1)			100.0%	
1190 Interest Received	85,566	50,000	(35,566)			171.1%	
1320 Income Walk The Chalk	(3,280)	0	3,280			0.0%	
Administration :- Income	<u>1,331,474</u>	<u>1,299,139</u>	<u>(32,335)</u>			<u>102.5%</u>	<u>0</u>
4000 Salaries & Wages	606,737	613,624	6,887		6,887	98.9%	
4001 Employers NI	72,147	76,731	4,584		4,584	94.0%	
4002 Employers Superannuation	102,647	105,605	2,958		2,958	97.2%	
4003 Sub-contracted Staff	28,663	1,500	(27,163)		(27,163)	1910.9%	
4009 Recruitment Costs	2,063	1,000	(1,063)		(1,063)	206.3%	
4010 Staff Training	2,831	3,000	169		169	94.4%	
4011 Staff PPE / H&S	322	0	(322)		(322)	0.0%	
4012 Staff Expenses	1,383	1,000	(383)		(383)	138.3%	
4015 Office Refreshments	224	100	(124)		(124)	224.2%	
4100 Telecommunications	5,290	4,635	(655)		(655)	114.1%	
4105 Postage	153	250	97		97	61.3%	
4106 Stationery	841	1,000	159		159	84.1%	
4107 Photocopier	1,071	1,350	279		279	79.3%	
4108 Recycling & Shredding	500	400	(100)		(100)	125.0%	
4110 Advertising & Publicity	1,442	1,500	58		58	96.1%	
4112 Subscriptions	5,047	5,397	350		350	93.5%	
4113 Software Support	11,470	11,000	(470)		(470)	104.3%	
4114 Licence Fee	73	77	4		4	94.8%	
4115 Insurance	1,933	1,895	(38)		(38)	102.0%	
4116 Web Site	1,643	1,000	(643)		(643)	164.3%	
4118 IT Hardware	6,230	4,000	(2,230)		(2,230)	155.8%	
4154 Land Registry Fees	273	100	(173)		(173)	273.0%	
4155 Professional Fees	25,078	10,500	(14,578)		(14,578)	238.8%	
4156 Bank Charges	1,147	1,339	192		192	85.7%	
4157 Audit Fees	3,240	10,000	6,760		6,760	32.4%	
4199 Other Expenditure	40	100	60		60	40.0%	
4201 Cleaning & Hygiene	4	0	(4)		(4)	0.0%	
4272 Furniture & Equipment	1,779	3,000	1,221		1,221	59.3%	
4284 Maintenance Tools & Equipment	2,700	0	(2,700)		(2,700)	0.0%	
Administration :- Indirect Expenditure	<u>886,970</u>	<u>860,103</u>	<u>(26,867)</u>	<u>0</u>	<u>(26,867)</u>	<u>103.1%</u>	<u>0</u>
Net Income over Expenditure	<u>444,504</u>	<u>439,036</u>	<u>(5,468)</u>				

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>205 Premises - Church Street</u>							
1050 Income Rent	7,786	7,715	(71)			100.9%	
Premises - Church Street :- Income	<u>7,786</u>	<u>7,715</u>	<u>(71)</u>			100.9%	0
4050 Rent payable	25,760	25,760	0		0	100.0%	
4051 Rates	8,451	8,601	150		150	98.3%	
4059 Church Street Service Charges	18,236	24,250	6,014		6,014	75.2%	
4115 Insurance	9	9	0		0	97.1%	
4270 Vehicles & Equipment Maint	437	444	7		7	98.5%	
4275 Building Maintenance	2,779	1,000	(1,779)		(1,779)	277.9%	
Premises - Church Street :- Indirect Expenditure	<u>55,673</u>	<u>60,064</u>	<u>4,391</u>	0	4,391	92.7%	0
Net Income over Expenditure	<u>(47,887)</u>	<u>(52,349)</u>	<u>(4,462)</u>				
<u>210 Civic Expenses</u>							
4013 Members Expenses	0	100	100		100	0.0%	
4014 Member Training	991	1,500	509		509	66.1%	
4106 Stationery	0	50	50		50	0.0%	
4113 Software Support	2,504	2,607	103		103	96.1%	
4115 Insurance	64	64	0		0	99.6%	
4180 Room Hire	824	2,750	1,926		1,926	30.0%	
4181 Civic - Mayors Allowance	1,565	1,500	(65)		(65)	104.3%	100
4182 Catering & Hospitality	(5)	200	205		205	(2.7%)	
4183 Civic - Awards	154	200	46		46	76.8%	
4184 Civic - other	1,987	1,000	(987)		(987)	198.7%	994
4188 Town Crier Expenses	40	200	160		160	20.0%	
4190 Election Costs	18,564	10,000	(8,564)		(8,564)	185.6%	
Civic Expenses :- Indirect Expenditure	<u>26,688</u>	<u>20,171</u>	<u>(6,517)</u>	0	(6,517)	132.3%	1,094
Net Expenditure	<u>(26,688)</u>	<u>(20,171)</u>	<u>6,517</u>				
6000 plus Transfer from EMR	1,094	0	(1,094)				
Movement to/(from) Gen Reserve	<u>(25,594)</u>	<u>(20,171)</u>	<u>5,423</u>				
<u>215 Grants</u>							
4401 Grants	20,528	26,000	5,472		5,472	79.0%	
4406 Service Funding Agreements	9,000	9,000	0		0	100.0%	
Grants :- Indirect Expenditure	<u>29,528</u>	<u>35,000</u>	<u>5,472</u>	0	5,472	84.4%	0
Net Expenditure	<u>(29,528)</u>	<u>(35,000)</u>	<u>(5,472)</u>				

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>226 CIL and S106 Receipts</u>							
1014 CIL Receipts	26,158	0	(26,158)			0.0%	26,158
CIL and S106 Receipts :- Income	<u>26,158</u>	<u>0</u>	<u>(26,158)</u>				<u>26,158</u>
Net Income	<u>26,158</u>	<u>0</u>	<u>(26,158)</u>				
6001 less Transfer to EMR	26,158	0	(26,158)				
Movement to/(from) Gen Reserve	<u>0</u>	<u>0</u>	<u>0</u>				
Finance & General Purposes :- Income	1,365,418	1,306,854	(58,564)			104.5%	
Expenditure	998,858	975,338	(23,520)	0	(23,520)	102.4%	
Net Income over Expenditure	<u>366,560</u>	<u>331,516</u>	<u>(35,044)</u>				
plus Transfer from EMR	1,094	0	(1,094)				
less Transfer to EMR	26,158	0	(26,158)				
Movement to/(from) Gen Reserve	<u>341,495</u>	<u>331,516</u>	<u>(9,979)</u>				
<u>Assets and Facilities</u>							
<u>103 The View</u>							
1023 Income Professional Fee Refund	300	0	(300)			0.0%	
1050 Income Rent	49,070	48,750	(320)			100.7%	
1093 Income Rates	5,653	5,848	195			96.7%	
The View :- Income	<u>55,023</u>	<u>54,598</u>	<u>(425)</u>			<u>100.8%</u>	<u>0</u>
4051 Rates	5,653	5,848	195		195	96.7%	
4115 Insurance	3,071	3,030	(41)		(41)	101.4%	
4155 Professional Fees	330	0	(330)		(330)	0.0%	
4261 General Maintenance	220	1,000	780		780	22.0%	
4270 Vehicles & Equipment Maint	245	1,000	755		755	24.5%	
4275 Building Maintenance	5,004	4,092	(912)		(912)	122.3%	
4279 Fire & Security	1,833	752	(1,081)		(1,081)	243.7%	
The View :- Indirect Expenditure	<u>16,356</u>	<u>15,722</u>	<u>(634)</u>	<u>0</u>	<u>(634)</u>	<u>104.0%</u>	<u>0</u>
Net Income over Expenditure	<u>38,667</u>	<u>38,876</u>	<u>209</u>				
<u>104 The View Capital Costs</u>							
4301 Public Works Loan Payment	104,977	105,000	23		23	100.0%	
The View Capital Costs :- Indirect Expenditure	<u>104,977</u>	<u>105,000</u>	<u>23</u>	<u>0</u>	<u>23</u>	<u>100.0%</u>	<u>0</u>
Net Expenditure	<u>(104,977)</u>	<u>(105,000)</u>	<u>(23)</u>				

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>109 Memorials</u>							
4052 Water & Sewerage	144	190	46		46	75.9%	
4115 Insurance	266	266	0		0	99.9%	
4204 War Memorial (Sutton Road)	93	800	707		707	11.6%	
4250 Memorial Bench	25	2,500	2,475		2,475	1.0%	
4254 Martello Entertainments Area	23,350	0	(23,350)		(23,350)	0.0%	9,770
4255 The Shoal Maintenance	0	500	500		500	0.0%	
Memorials :- Indirect Expenditure	<u>23,878</u>	<u>4,256</u>	<u>(19,622)</u>	<u>0</u>	<u>(19,622)</u>	<u>561.0%</u>	<u>9,770</u>
Net Expenditure	<u>(23,878)</u>	<u>(4,256)</u>	<u>19,622</u>				
6000 plus Transfer from EMR	9,770	0	(9,770)				
Movement to/(from) Gen Reserve	<u>(14,108)</u>	<u>(4,256)</u>	<u>9,852</u>				
<u>113 Crypt</u>							
1057 Income Electricity Recharge	800	1,800	1,000			44.5%	
1058 Income Water Recharge	398	315	(83)			126.5%	
1063 Income Gas Recharge	528	1,148	620			46.0%	
Crypt :- Income	<u>1,727</u>	<u>3,263</u>	<u>1,536</u>			<u>52.9%</u>	<u>0</u>
4052 Water & Sewerage	398	315	(83)		(83)	126.5%	
4055 Electricity	800	1,800	1,000		1,000	44.5%	
4056 Gas	528	1,148	620		620	46.0%	
4115 Insurance	319	320	1		1	99.7%	
4154 Land Registry Fees	300	0	(300)		(300)	0.0%	
4275 Building Maintenance	340	10,000	9,660		9,660	3.4%	
4279 Fire & Security	213	150	(63)		(63)	141.8%	
Crypt :- Indirect Expenditure	<u>2,899</u>	<u>13,733</u>	<u>10,834</u>	<u>0</u>	<u>10,834</u>	<u>21.1%</u>	<u>0</u>
Net Income over Expenditure	<u>(1,172)</u>	<u>(10,470)</u>	<u>(9,298)</u>				
<u>114 Public Toilets</u>							
4115 Insurance	626	627	1		1	99.9%	
4203 Public Toilet Cleaning	40,010	53,500	13,490		13,490	74.8%	
4275 Building Maintenance	7,942	2,380	(5,562)		(5,562)	333.7%	
4279 Fire & Security	180	0	(180)		(180)	0.0%	
4502 Toilet Hire	150	0	(150)		(150)	0.0%	
Public Toilets :- Indirect Expenditure	<u>48,908</u>	<u>56,507</u>	<u>7,599</u>	<u>0</u>	<u>7,599</u>	<u>86.6%</u>	<u>0</u>
Net Expenditure	<u>(48,908)</u>	<u>(56,507)</u>	<u>(7,599)</u>				

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>115 Martello Tower</u>							
4115 Insurance	3,590	3,590	0		0	100.0%	
4275 Building Maintenance	8,088	18,000	9,913		9,913	44.9%	
Martello Tower :- Indirect Expenditure	<u>11,677</u>	<u>21,590</u>	<u>9,913</u>	<u>0</u>	<u>9,913</u>	<u>54.1%</u>	<u>0</u>
Net Expenditure	<u>(11,677)</u>	<u>(21,590)</u>	<u>(9,913)</u>				
<u>118 Beach Huts</u>							
1054 Income Other	895	0	(895)			0.0%	
1057 Income Electricity Recharge	41	50	10			81.0%	
1058 Income Water Recharge	866	0	(866)			0.0%	
1060 Beach Huts Site Licence	29,004	28,987	(17)			100.1%	
1061 Beach Hut Annual Rent	11,903	13,222	1,320			90.0%	
1094 Income Seasonal Beach Huts	10,242	14,000	3,758			73.2%	
Beach Huts :- Income	<u>52,950</u>	<u>56,259</u>	<u>3,309</u>			<u>94.1%</u>	<u>0</u>
4051 Rates	5,115	5,045	(70)		(70)	101.4%	
4052 Water & Sewerage	1,444	480	(964)		(964)	300.9%	
4055 Electricity	244	1,006	762		762	24.3%	
4115 Insurance	678	565	(113)		(113)	120.0%	
4156 Bank Charges	62	0	(62)		(62)	0.0%	
4258 Seasonal Beach Hut Revenue Exp	9,273	13,500	4,227		4,227	68.7%	
4259 Bönningstedt Wall	45,973	0	(45,973)		(45,973)	0.0%	45,973
4275 Building Maintenance	6,550	900	(5,650)		(5,650)	727.8%	5,878
4502 Toilet Hire	1,378	1,313	(65)		(65)	105.0%	
Beach Huts :- Indirect Expenditure	<u>70,719</u>	<u>22,809</u>	<u>(47,910)</u>	<u>0</u>	<u>(47,910)</u>	<u>310.0%</u>	<u>51,851</u>
Net Income over Expenditure	<u>(17,769)</u>	<u>33,450</u>	<u>51,219</u>				
6000 plus Transfer from EMR	51,851	0	(51,851)				
Movement to/(from) Gen Reserve	<u>34,082</u>	<u>33,450</u>	<u>(632)</u>				
<u>119 Old Town Hall</u>							
1066 Income Concession	229	0	(229)			0.0%	
Old Town Hall :- Income	<u>229</u>	<u>0</u>	<u>(229)</u>				<u>0</u>
Net Income	<u>229</u>	<u>0</u>	<u>(229)</u>				
<u>121 Seaford in Bloom</u>							
1025 Income Sponsorship	500	500	0			100.0%	
Seaford in Bloom :- Income	<u>500</u>	<u>500</u>	<u>0</u>			<u>100.0%</u>	<u>0</u>

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4402 Seaford in Bloom	6,287	6,263	(24)		(24)	100.4%	
Seaford in Bloom :- Indirect Expenditure	6,287	6,263	(24)	0	(24)	100.4%	0
Net Income over Expenditure	(5,787)	(5,763)	24				
<u>130 Other Recreation</u>							
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)				
<u>134 CCTV</u>							
4055 Electricity	5,765	4,163	(1,602)		(1,602)	138.5%	
4115 Insurance	110	110	(0)		(0)	100.1%	
4276 Maintenance - CCTV	4,551	9,718	5,167		5,167	46.8%	
CCTV :- Indirect Expenditure	10,426	13,991	3,565	0	3,565	74.5%	0
Net Expenditure	(10,426)	(13,991)	(3,565)				
<u>135 Events</u>							
1075 Income Christmas Event	3,726	0	(3,726)			0.0%	
Events :- Income	3,726	0	(3,726)				0
4080 D-Day 80	392	2,000	1,608		1,608	19.6%	
4115 Insurance	67	68	1		1	99.1%	
4195 Events Expenditure	1,004	1,500	496		496	66.9%	
4273 Christmas Lights	9,842	10,000	158		158	98.4%	
4281 Christmas Event Expenses	13,325	6,500	(6,825)		(6,825)	205.0%	
Events :- Indirect Expenditure	24,630	20,068	(4,562)	0	(4,562)	122.7%	0
Net Income over Expenditure	(20,905)	(20,068)	837				
<u>140 Lifeguard Hut</u>							
4115 Insurance	51	51	(0)		(0)	100.6%	
4274 Projects Expenditure	6,032	5,000	(1,032)		(1,032)	120.6%	
Lifeguard Hut :- Indirect Expenditure	6,083	5,051	(1,032)	0	(1,032)	120.4%	0
Net Expenditure	(6,083)	(5,051)	1,032				
<u>145 Concessions &amp; Street Trading</u>							
1024 Salts Cafe Concession	21,606	24,000	2,394			90.0%	

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
1026 South Hill Barn Concession	5,400	3,500	(1,900)			154.3%	
1027 Splash Point Concession	6,695	6,500	(195)			103.0%	
1028 Martello Cafe Concession	15,252	14,808	(444)			103.0%	
1029 West View Kiosk Concession	8,340	8,340	0			100.0%	
1031 Dane Road Concession	10,000	3,600	(6,400)			277.8%	
1032 Marine Parade Concession	21,500	21,500	0			100.0%	
1033 Bonningstedt Prom Concession	8,400	6,000	(2,400)			140.0%	
1034 Bonningstdt Steps Concession	3,500	2,500	(1,000)			140.0%	
1035 Old Town Hall Concession	2,515	2,664	149			94.4%	
1036 West View Beach Hut Concession	0	4,900	4,900			0.0%	
1057 Income Electricity Recharge	3,478	12,234	8,756			28.4%	
1058 Income Water Recharge	1,813	5,356	3,543			33.9%	
1063 Income Gas Recharge	1,238	0	(1,238)			0.0%	
1083 Income Street Market	471	471	0			100.0%	
<b>Concessions &amp; Street Trading :- Income</b>	<b>110,209</b>	<b>116,373</b>	<b>6,164</b>			<b>94.7%</b>	<b>0</b>
4052 Water & Sewerage	1,063	5,343	4,280		4,280	19.9%	
4055 Electricity	3,527	11,375	7,848		7,848	31.0%	
4056 Gas	1,447	0	(1,447)		(1,447)	0.0%	
4115 Insurance	538	538	0		0	99.9%	
4275 Building Maintenance	12,628	1,735	(10,893)		(10,893)	727.8%	3,150
<b>Concessions &amp; Street Trading :- Indirect Expenditure</b>	<b>19,202</b>	<b>18,991</b>	<b>(211)</b>	<b>0</b>	<b>(211)</b>	<b>101.1%</b>	<b>3,150</b>
<b>Net Income over Expenditure</b>	<b>91,006</b>	<b>97,382</b>	<b>6,376</b>				
6000 plus Transfer from EMR	3,150	0	(3,150)				
<b>Movement to/(from) Gen Reserve</b>	<b>94,156</b>	<b>97,382</b>	<b>3,226</b>				
<b>146 Martello Changing Places</b>							
4055 Electricity	208	2,000	1,792		1,792	10.4%	
4115 Insurance	112	112	0		0	100.0%	
4275 Building Maintenance	227	400	173		173	56.8%	
<b>Martello Changing Places :- Indirect Expenditure</b>	<b>547</b>	<b>2,512</b>	<b>1,965</b>	<b>0</b>	<b>1,965</b>	<b>21.8%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(547)</b>	<b>(2,512)</b>	<b>(1,965)</b>				
<b>206 Premises - Hurdis House</b>							
1050 Income Rent	2,000	0	(2,000)			0.0%	
<b>Premises - Hurdis House :- Income</b>	<b>2,000</b>	<b>0</b>	<b>(2,000)</b>				<b>0</b>
4115 Insurance	540	541	1		1	99.9%	

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4154 Land Registry Fees	35	0	(35)		(35)	0.0%	
4155 Professional Fees	2,055	2,000	(55)		(55)	102.8%	
4275 Building Maintenance	2,776	5,000	2,224		2,224	55.5%	
4301 Public Works Loan Payment	7,501	7,500	(1)		(1)	100.0%	
Premises - Hurdis House :- Indirect Expenditure	<u>12,907</u>	<u>15,041</u>	<u>2,134</u>	<u>0</u>	<u>2,134</u>	<u>85.8%</u>	<u>0</u>
Net Income over Expenditure	<u>(10,907)</u>	<u>(15,041)</u>	<u>(4,134)</u>				
<u>301 Planning &amp; Highways</u>							
4263 Bus Shelter Maintenance/Clean	916	1,000	84		84	91.6%	
Planning & Highways :- Indirect Expenditure	<u>916</u>	<u>1,000</u>	<u>84</u>	<u>0</u>	<u>84</u>	<u>91.6%</u>	<u>0</u>
Net Expenditure	<u>(916)</u>	<u>(1,000)</u>	<u>(84)</u>				
Assets and Facilities :- Income	226,363	230,993	4,630			98.0%	
Expenditure	360,413	332,534	(27,879)	0	(27,879)	108.4%	
Net Income over Expenditure	<u>(134,050)</u>	<u>(101,541)</u>	<u>32,509</u>				
plus Transfer from EMR	64,771	0	(64,771)				
Movement to/(from) Gen Reserve	<u>(69,279)</u>	<u>(101,541)</u>	<u>(32,262)</u>				
Grand Totals:- Income	2,464,601	2,214,238	(250,363)			111.3%	
Expenditure	2,244,251	2,214,237	(30,014)	0	(30,014)	101.4%	
Net Income over Expenditure	<u>220,350</u>	<u>1</u>	<u>(220,349)</u>				
plus Transfer from EMR	108,166	0	(108,166)				
less Transfer to EMR	51,348	0	(51,348)				
Movement to/(from) Gen Reserve	<u>277,168</u>	<u>1</u>	<u>(277,167)</u>				

31st March 2025

31st March 2026

31st March 2025		31st March 2026	
Current Assets			
58,833	Debtors	85,218	
9,818	Sundry Debtors	7,703	
23,801	VAT	9,503	
40,168	Prepayments	40,193	
135,606	Current/Deposit Account	145,168	
13,500	TVSL Deposit Account	18,147	
143	Petty Cash	170	
1,670,000	CCLA-Public Sector Deposit	1,870,000	
70	Golf Proshop Float	70	
<u>1,951,940</u>		<u>2,176,172</u>	
<b>1,951,940</b>	<b>Total Assets</b>	<b>2,176,172</b>	
Current Liabilities			
46,636	Creditors	16,969	
11,250	TVSL - Initial Rent Deposit	15,147	
2,000	Hurdis House-Deposit Received	0	
482	Plastic Free Seaford	647	
19,200	Accruals	27,964	
166,938	Receipts in Advance	189,301	
0	Mayor's Charity 1	558	
197	Mayor's Charity 2	0	
<u>246,704</u>		<u>250,586</u>	
<b>1,705,236</b>	<b>Total Assets Less Current Liabilities</b>	<b>1,925,586</b>	
Represented By			
943,045	General Fund	1,107,026	
762,191	Earmarked Reserves	818,560	
<u>1,705,236</u>		<u>1,925,586</u>	

The above statement represents fairly the financial position of the Authority as at 31/03/2026 and reflects its Income and Expenditure during the year.

Signed :  
Chairman \_\_\_\_\_ Date : \_\_\_\_\_

Signed :  
Responsible  
Financial \_\_\_\_\_ Date : \_\_\_\_\_

A/C code	Reserve Details	Purpose	Committee	Opening Balance 01/04/2025	Credits/ Transfers from other Reserves	Description of Credit Movements	Debits / Transfers to other Reserves	Description of Debit Movements	Closing Balance 31/03/2026
320	Elections	Funds built up each year to spread the cost of local elections which take place every four years.	F&GP	£ 34,646.10	£ -	The 2025/2026 budget of £10,000 to transfer into the EMR was spent due to the by-election in July 2025. This cost of £18,000 utilised the whole budget with the remainder coming from GRs. Therefore, no amount was added to the EMR in 2025/2026.	£ -	N/a	£34,646.10
321	Building Maintenance	Contingency to meet unexpected liability on all buildings reflecting the Town Council's responsibility for major assets and ensures funding is available for both planned and emergency maintenance to avoid budget disruption or asset devaluation.	Shared	£ 66,000.00	£ 9,912.50	Transfer of the 2025/2026 Martello Tower Building Maintenance underspend. This is specifically set aside along with the previous £12,000 for works to the Martello Tower.	£ 9,028.00	Remedial works at Salts Cafe - £3,150 Martello Beach Hut Door replacement - £5,878	£66,884.50
323	Crypt	Contingency for Crypt Building Works	A&F	£ -	£ 9,660.00	Transfer of the 2025/2026 Crypt Building Maintenance budget underspend for upcoming essential building works	£ -	N/a	£9,660.00
326	General Maintenance / Open Spaces	Contingency to meet unexpected liability on all grounds and open spaces	Shared	£ 18,950.00	£ -	N/a	£ -	N/a	£18,950.00
329	Discretionary Grants	Unspent discretionary grant funds agreed to be allocated this EMR to help with future budgets as agreed by the F&GP Committee	F&GP	£ 3,282.00	£ 5,472.00	Transfer of the 2025/2026 Discretionary Grants underspend. This has been budgeted to be utilised in 2026	£ -	N/a	£8,754.00
334	Seaford Head/ South Hill Barn	Reserve built up to fund works at South Hill Barn and Hope Gap Steps	GOSCA	£ 51,476.95	£ 32,818.00	Transfer of the 2025/2026 South Hill Barn project underspend.	£ 14,899.44	Parking / access feasibility for South Hill Barn - £6,709 Hope Gap Steps - £5,703.44	£69,395.51
335	Recruitment Costs	To fund unknown recruitment costs	F&GP	£ 5,000.00	£ -	N/a	£ -	N/a	£5,000.00
340	Vehicles & Equipment	Contingency to meet unexpected liability for vehicles & equipment. Reserve built up to fund replacements	Shared	£ 25,000.00	£ -	N/a	£ -	N/a	£25,000.00

A/C code	Reserve Details	Purpose	Committee	Opening Balance 01/04/2025	Credits/ Transfers from other Reserves	Description of Credit Movements	Debits / Transfers to other Reserves	Description of Debit Movements	Closing Balance 31/03/2026
342	Trees for Seaford	Income received from resident donations and grants applied for by the Trees for Seaford. (Seaford Town Council previously held these funds on behalf of Trees For Seaford, but they have now been returned to the group).	GOSCA	£ 5,981.49	£ -	N/a	£ 5,981.49	Following Trees For Seaford becoming independent of the Town Council, the Town Council no longer holds the funds on their behalf. Their balance was returned in full.	£0.00
344	Projects Reserve	Reserve built up to fund future projects	GOSCA / A&F	£ 20,737.62	£ -	N/a	£ -	N/a	£20,737.62
345	Memorial Maintenance	Contingency to meet maintenance needs of Memorials	A&F	£ 3,681.00	£ 2,470.00	Transfer of the 2025/2026 Memorial Bench underspend.	£ -	N/a	£6,151.00
* 349	Golf Machinery - Capital	Purchase and sale of capital machinery.  Use is restricted to capital purchases only	GOSCA	£ 7,900.00	£ 24,500.00	Transfer of the 2025/2026 income from sale of golf machinery	£ 11,855.00	Purchase of new golf machinery	£20,545.00
355	Civic Expenses	From Civic underspends Contingency for unknown liabilities e.g.for Mayor's chain/ Freedom of the Town	F&GP	£ 7,685.00	£ -	N/a	£ 994.00	To fund the recruitment and onboarding of a new Deputy Town Crier	£6,691.00
356	Playgrounds	Phased replacement and upgrading of ageing play equipment, ensuring compliance with safety standards and responding to high levels of public use and expectation.	GOSCA	£ 51,319.00	£ -	N/a	£ 11,545.00	Rubber safety surface at Salts Playround	£39,774.00
357	Seafront Maintenance	Seafront maintenance	GOSCA	£ 10,000.00	£ -	N/a	£ -	N/a	£10,000.00
358	Community Projects	Beach Access Platform - to be used for maintenance & repairs.	GOSCA	£ 1,469.75	£ -	N/a	£ -	N/a	£1,469.75
* 361	* CIL Receipts *	Income received from Community Infrastructure Levies received. Restricted use to be agreed by Full Council / Approved Budget	Shared	£ 267,702.65	£ 26,158.49	Transfer of the Neighbourhood CIL received from Lewes District Council for 2025/2026	£ -	N/a	£293,861.14
362	Seafront Projects	Various Projects	A&F	£ 9,770.00	£ -	N/a	£ 9,770.00	In accordance with Full Council resolution, this EMR has been fully applied towards the Memorial Plaque refunds	£0.00

A/C code	Reserve Details	Purpose	Committee	Opening Balance 01/04/2025	Credits/ Transfers from other Reserves	Description of Credit Movements	Debits / Transfers to other Reserves	Description of Debit Movements	Closing Balance 31/03/2026
367	Water Refill Stations	Water Refill Station Maintenance	GOSCA	£ 3,641.95	£ 1,150.00	Transfer of the 2025/2026 sponsorship income relating to the Water Refill Stations	£ 967.14	Maintenance works	£3,824.81
368	Tennis Courts	Contingency of £5,400 to be budgeted annually as per the LTA Loan stipulations	GOSCA	£ 25,730.84	£ 5,400.00	Transfer of the £5,400 of the 2025/2026 Tennis Court budget as per the LTA Loan stipulations	£ -	N/a	£31,130.84
369	VAT PE Calculation	Sum received after partial exemption calculations set aside for future VAT liabilities	F&GP	£ 58,365.56	£ -	N/a	£ -	N/a	£58,365.56
370	Training	Surplus budget for future liability	Shared	£ 3,000.00	£ -	N/a	£ -	N/a	£3,000.00
371	Mayors Allowance	Due to the financial year ending before the mayoral term, remaining budget is moved to EMR for continued use without affecting the new mayor's funds.	F&GP	£ 101.66	£ -	N/a	£ 100.00	2024/2025 Mayor's Charity Event	£1.66
372	Utilities	For future liabilities due to uncertain electricity and gas costs	Shared	£ 5,000.00	£ -	N/a	£ -	N/a	£5,000.00
373	The View Transfer	Towards unforeseen liabilities.	A&F	£ 5,749.82	£ -	N/a	£ -	N/a	£5,749.82
374	17th Green Relocation	For future costs involved in the relocation fo the 17th Green at Seaford Head Golf Course.	GOSCA	£ 20,000.00	£ 13,075.00	Transfer of the underspend of the 2025/2026 Professional Fee budget within Golf Course Capital Costs that will be required as the project moves on.	£ -	N/a	£33,075.00
375	Bonningstedt Wall	As agreed by Full Council, £50,000 was approved to be spent from GRs in 2024/2025. The works moved to 2025/2026 resulting in the amount being earmarked.	GOSCA / A&F	£ 50,000.00	£ -	N/a	£ 45,973.14	Remainder of the Bonningstedts Wall rebuild costs	£4,026.86
376	Grass Verge Contingency	Contingency for Grass Verge Costs	GOSCA	£ -	£ 6,319.00	Transfer of the 2025/2026 underspend of the Grass Verge Cutting budget for future liabilities	£ -	N/a	£6,319.00
378	Martello Memorial Refund	Set up for balance of unclaimed refunds that were to come from GRs in 2025/2026	GOSCA	£ -	£ 7,200.00	Transfer total of unclaimed refunds for the Martello Memorial Plaques from GRs	£ -	N/a	£7,200.00
379	Audit Fees	Contingency of potential costs from the 2023/2024 AGAR investigation by the External Auditors	F&GP	£ -	£ 6,760.20	Transfer of the 2025/2026 Audit Fee budget underspend which will be required following the ongoing investigation	£ -	N/a	£6,760.20

A/C code	Reserve Details	Purpose	Committee	Opening Balance 01/04/2025	Credits/ Transfers from other Reserves	Description of Credit Movements	Debits / Transfers to other Reserves	Description of Debit Movements	Closing Balance 31/03/2026
380	Public Toilets	Contingency of potential increase to toilet cleaning budget following the amended scope of work that is being tendered for 2026/2027	A&F	£ -	£ 13,490.00	Transfer of the 2025/2026 Public Toilet Cleaning budget underspend to assist with potential unbudgeted costs in 2026/2027	£ -	N/a	£13,490.00
381	Bin Provision	Contingency to meet maintenance needs of all public bin	GOSCA / A&F	£ -	£ 3,097.00	Transfer of the 2025/2026 underspend of the Dog Bin Emptying budget across all cost centres to help with the new bin project in 2026/2027	£ -	N/a	£3,097.00
	<b>TOTAL EMR</b>			<b>£ 762,191.39</b>	<b>£ 167,482.19</b>		<b>£ 111,113.21</b>		<b>£818,560.37</b>
	<b>General Reserves</b>			<b>£943,045.00</b>					<b>£1,107,026.00</b>
	<b>Total Reserves</b>			<b>£1,705,236.39</b>					<b>£1,925,586.37</b>

# REPORT 17/26 APPENDIX J

## Seaford Town Council - Proposed Transfers into Earmarked Reserves

A/C code	Reserve Details	Purpose	Committee	Closing Balance 31/03/2026	Proposed EMR Transfer	Description	EMR Balance following Transfer
326	General Maintenance / Open Spaces	Contingency to meet unexpected liability on all grounds and open spaces	Shared	£18,950.00	£3,980.00 <i>As recommended by GOSCA</i>	It is proposed that the cumulative underspend of £3,980 across the General Maintenance budget headings within the GOSCA Committee be transferred into this EMR. This reserve is shared across all Committees and will support future responsive and unforeseen maintenance works across Council assets, facilities and open spaces.	£3,980.00
334	Seaford Head/ South Hill Barn	Reserve built up to fund works at South Hill Barn and Hope Gap Steps	GOSCA	£69,395.51	£12,170.00 <i>As recommended by GOSCA</i>	It is proposed that the additional net filming income of £12,170 generated at Seaford Head Estate above the approved budget be transferred into this existing EMR. The additional contribution would provide a prudent funding provision towards future liabilities, maintenance requirements and associated costs relating to Seaford Head Estate and South Hill Barn.	£81,565.51
340	Vehicles, Furniture & Equipment	Contingency to meet unexpected liability for vehicles & equipment. Reserve built up to fund replacements	Shared	£25,000.00	£3,256.00 <i>Recommended in part by GOSCA</i>	It is proposed that the underspend of £2,035 within the Golf Course Furniture and Equipment budget and £1,221 within the F&GP Committee be transferred into this existing EMR to provide a prudent funding provision towards future liabilities and replacement requirements.	£28,256.00
355	Civic Expenses	From Civic underspends Contingency for unknown liabilities e.g. for Mayors chain/ Freedom of the Town	F&GP	£7,685.00	£1,926.00	It is proposed that the underspend of £1,926 within the Room Hire budget be transferred to this EMR to provide funding for future liabilities and any civic meetings that may need to be held at alternative venues away from the Council Office	£9,611.00
356	Playgrounds	Phased replacement and upgrading of ageing play equipment, ensuring compliance with safety standards and responding to high levels of public use and expectation.	GOSCA	£39,774.00	£4,466.00 <i>As recommended by GOSCA</i>	It is proposed that the cumulative underspend of £4,466 across the Playground & Gym Equipment budget headings within the GOSCA Committee be transferred into this EMR. This will support future responsive and unforeseen maintenance works across Council assets, facilities and open spaces.	£44,240.00
357	Seafront Maintenance	Seafront maintenance	GOSCA	£10,000.00	£2,440.00 <i>As recommended by GOSCA</i>	It is proposed that the additional net filming income of £2,440 received at the Seafront above the approved budget be transferred into this existing EMR. The additional contribution would provide a prudent funding provision towards future liabilities, maintenance requirements and associated costs relating to the Seafront.  <i>Note: If the recommendation below to transfer the EMR375 balance is approved, then this EMR's balance would increase further to £16,466.86</i>	£12,440.00

370	Training	Surplus budget for future liability	Shared	£3,000.00	£1,874.00 <i>As recommended by GOSCA</i>	It is proposed that the underspend of £1,874 within the Golf Course Training budget be transferred into this existing EMR to support future staff training and development requirements across all Committees.	£4,874.00
372	Utilities	For future liabilities due to uncertain electricity and gas costs	Shared	£5,000.00	£6,014.00	It is proposed that the underspend of £6,014 within the F&GP Church Street Service Charges budget be transferred to this existing EMR to help offset future utility costs, thereby reducing the funding requirement for the Church Street Service Charges budget in 2026/2027.	£11,014.00
375	Bonningstedt Wall	As agreed by Full Council, £50,00 was approved to be spent from GRs in 2024/2025. The works moved to 2025/2026 resulting in the amount being earmarked.	GOSCA / A&F	£4,026.86	-£4,026.86 <i>As recommended by GOSCA</i>	It is proposed that following the completion of works, the remaining balance be transferred into EMR357-Seafront Maintenance to support future maintenance and repair requirements across the seafront assets and infrastructure.	£0.00
376	Grass Verge Contingency	Contingency for Grass Verge Costs	GOSCA	£6,319.00	£10,810.00 <i>As recommended by GOSCA</i>	It is proposed that the ESCC grass cutting contribution be transferred into this EMR. Whilst the associated underspend within the grass verge cutting budget was transferred to the reserve at year end, the corresponding ESCC contribution was not included within the original reserve movement. The proposed transfer would therefore ensure the external funding received is appropriately retained to support future grass verge cutting expenditure and associated commitments.	£17,129.00
TBA	Beach Huts (Including Seasonal)	To provide funding for future maintenance relating to the Martello and Seasonal Beach Huts.	A&F	£0.00	£4,227.00	It is proposed that the underspend of £4,227 within the Seasonal Beach Hut Expenditure account be transferred to this new EMR to provide funding for future maintenance and contingency works relating to the Martello and Seasonal Beach Huts, including the phased replacement of hut doors as they reach the end of their useful life	£4,227.00
TBA	CCTV	To provide funding for the installation of additional CCTV cameras at locations identified by the Town Council, together with the maintenance and enhancement of the existing CCTV.	A&F	£0.00	£5,167.00	It is proposed that the underspend of £5,167 within the CCTV Maintenance budget be transferred to this new EMR to assist with future budgeting for maintenance of existing CCTV and potential installation of additional cameras at the Salts Recreation Ground and seafront, subject to future approval.	£5,167.00

<b>Total Proposed Amount to Earmark</b>	<b>£15,408.00</b>
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**Glossary**

A&F	Assets & Facilities Committee
EMR	Earmarked Reserves
F&GP	Finance & General Purposes Committee
GOSCA	Golf, Open Spaces & Claimte Action Committee
GR	General Reserves



## Seaford Town Council

<b>Report Number:</b>	<b>23/26</b>
<b>Agenda Item Number:</b>	<b>10</b>
<b>Meeting:</b>	<b>Full Council</b>
<b>Date:</b>	<b>25 June 2026</b>
<b>Title:</b>	<b>Review of Risk Arrangements 2026 - 2027</b>
<b>Strategy Programme Ref:</b>	<b>5.2 A &amp; B</b>
<b>Purpose of Report:</b>	<b>To review and approve the Town Council's Corporate Risk Register and subsequent action plans</b>
<b>Contact Officer:</b>	<b>Darryl Keech, Deputy Town Clerk and Responsible Financial Officer</b>
<b>Supporting Documents:</b>	Appendix A – General & Financial Risk Assessment

### **Officer Recommendations**

1. To note the review of the Town Council's Corporate Risk Register.
2. To adopt the revised 2026 – 2027 General & Financial Risk Assessment as presented in Report 23/26 Appendix A, noting that this is a working document that will be updated as the need arises and presented for adoption annually.

## **1. Introduction**

- 1.1** Local councils are responsible for establishing proper arrangements for the governance of their affairs and the stewardship of their resources. Part of good governance is the annual review of the Town Council's Corporate Risk Register, including general and financial risk.
- 1.2** The Smaller Authorities' Proper Practices Panel Practitioners' Guide recommends that once per financial year Full Council should:
  - i. Take steps to identify and update its record of key risks facing the Town Council
  - ii. Evaluate the potential consequences to the Town Council if an event takes place that is identified as a risk

- iii. Decide upon measures to avoid, reduce or control the risk or its consequences, and
  - iv. Record any conclusion or decision reached.
- 1.3** This report is presenting Full Council with an update on how the Town Council's corporate risks are managed and monitored.
- 1.4** It must be highlighted that this report relates to corporate (general and financial) risks rather than drilling down to the level of risk assessments of specific activities, projects and / or assets. These risks are assessed dynamically, and steps are put in place to mitigate and control identified risks.

## **2. Corporate Risk Register**

- 2.1** Risk management is the process whereby local councils methodically address the risks associated with what they do and the services that they provide. Identifying things that could go wrong and taking the appropriate steps to avoid this or manage the consequences where the risk cannot be avoided.
- 2.2** The Town Council uses the Local Council Risk System (LCRS) software to record and assess its corporate risks and controls.
- 2.3** Within LCRS, if a risk has a score of more than 4 then an action plan is created.
- 2.4** The current risks have been reviewed and updated by the Town Council's officers. This year no risk has a score of 4 or above, so there is no requirement for an action plan. To confirm, the controls in place have mitigated the level of the risk.
- 2.5** The full Risk Register (61 pages) can be circulated to members electronically, should they wish to read the entire document.
- 2.6** The LCRS software is outdated and restrictive in its format, so officers are currently investigating alternative options to this system in the coming year.

### Calculating Risk Score

- 2.7** Each year, Town Council officers review each risk and assign it two separate values between 1 and 3 (1 being low, 2 medium, and 3 high): one value for the likelihood of the risk and the other for the impact of the risk. These scores are then multiplied together.
- 2.8** The risk score is calculated as:

(the likelihood of the risk happening) × (the impact of the risk)

*Example:*

*Likelihood = Low 1*

*Impact = Medium 2*

*Risk score is 1 x 2 = 2, therefore no action is required*

### 3. General & Financial Risk Assessment

- 3.1 The Town Council originally adopted its General & Financial Risk Assessment in March 2017 as a document that should be reviewed annually, and it was most recently updated in March 2026.
- 3.2 This is a working document and has been changed as the need arises throughout the year. Officers have reviewed and updated the document as necessary - this is included at **Appendix A**.
- 3.3 Please note that this will continue to remain a working document that will be updated in the future as the need arises.

### 4. Annual Governance Statement

- 4.1 Councils are expected to make a number of representations and assertions in ten statements of assurance, which together comprise the Annual Governance Statement, about the accountability of the council.
- 4.2 The Statements below relate to this report:

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

## **5. Financial Appraisal**

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



SEAFORD  
TOWN  
COUNCIL



GENERAL & FINANCIAL RISK ASSESSMENT  
2026-2027

*Working with our community to secure Seaford's best future*

## Assessment Status

<b>Version</b>	0.9	<b>Last Review Date</b>	March 2026
<b>Adopted Date</b>	18 March 2026	<b>Next Review Date</b>	June 2027
<b>Review Period</b>	Annually	<b>Approving Body</b>	Full Council

## Version History

<b>Date</b>	<b>Version</b>	<b>Approval</b>	<b>Status</b>
February 2014	0.1	Full Council	Adopted
March 2017	0.2	Full Council	Updated
July 2019	0.3	Full Council	Updated
July 2020	0.4	Full Council	Updated
March 2021	0.5	Full Council	Updated
March 2022	0.6	Full Council	Updated
March 2023	0.7	Full Council	Updated
March 2024	0.8	Full Council	Updated

## Related Policies and Other References

<b>Policy Reference Code</b>	<b>Policy Name</b>
n/a	

**General and Financial Risk Assessment**

Area	Risk	Level	Controls (bold indicates where work is needed)	Frequency months
Assets	Protection of physical assets detailed in the Council's Asset Register	H	<p>All assets over a value of £1,000 are insured through Zurich Municipal, unless previously agreed by Full Council not to insure (e.g. Skate Park)</p> <p>As new assets are purchased over £1,000 in value, they are added to the policy. The operational manager to advise both the Assets &amp; Contracts Manager and Finance Manager as soon as a project is completed to enable the project to be insured, if necessary.</p> <p><b>All assets to be uploaded to new Asset Management System (Civic.ly) for greater visibility and management from June 2026</b></p>	As and when
		M	<p>All leases and land registration details that are in the Council's possession are kept by the Assets and Contracts Manager. Some original documentation is held by the Council's solicitors. There are, however, several historical issues outstanding with regards to land ownership.</p> <p>1 Some documentation is missing.                  2 Some parcels of land in the Council's ownership have not been registered with Land Registry.                  3 Secure details of all land documents held by solicitors.</p> <p><b>Assets &amp; Contracts Manager progressing this piece of work, as approved by Full Council on 11/9/25. Registration timelines for HMLR are between 6-12 month currently</b></p>	12
Assets	Security of buildings, equipment etc	M	<p>Where possible buildings have alarm systems and CCTV installed. All offices routinely locked overnight. All assets at Seaford Head Golf Course are securely stored..</p>	Daily

Area	Risk	Level	Controls (bold indicates where work is needed)	Frequency months
Assets	Maintenance of buildings etc	H	Planned ongoing maintenance schedule is worked to. Planned programme of testing electrical and safety equipment in place. <b>Officers identified gaps in schedules which are already starting to be resolved and will be fully addressed by July 2027. Transfer of assets and inspections on to new Asset Management System to be completed by June 2026</b>	1
		M	Reactive repair allocations included in revenue budget, pool of suitable contractors to carry out works in place. Earmarked reserves allocated for building maintenance. Review of contractors was completed and updated December 2025	1
Finance	Banking	M	The Council's bank accounts are in place with the Cooperative Bank and CCLA's Public Sector Deposit Fund. These are reconciled every month in accordance with the Financial Regulations.	1
Finance	Risk of consequential loss of income	L	Insurance cover in place for insurable risks	12
		H	Uninsured risks (e.g. pandemic) – expenditure reduced, staff furloughed if appropriate, grants applied for and robust reserves.	1
		H	General Reserves to be at least 50% of the precept, currently 100% of precept. <b>Transfer of funds to Earmarked Reserves to reduce General Reserves to a more suitable level. To be reviewed October 2026 to ensure that this adequately reflects the needs and priorities of the Town Council at this point.</b>	Annually

Area	Risk	Level	Controls (bold indicates where work is needed)	Frequency months
		H	Earmarked Reserves increased for contingent liabilities (e.g. Building maintenance).	Annually
		H	Financial performance of all activity reviewed monthly to enable any issues to be speedily addressed.	1
		M	Committees consider in detail draft budgets. Councillor briefing reviews all potential financial issues to ensure all relevant information is present at the budget-setting and precept-setting Full Council meeting.	Annually
		M	Precept paid 6 monthly.	6
		L	RFO or Finance Manager checks bank statements to ensure all payments are received.	1
Finance	Loss of cash through theft or dishonesty	M	Petty cash at Council Offices is managed in accordance with adopted procedures, which requires receipts for all purchases. Reconciled every month.	1
		H	All cash from tills at the Golf Course is reconciled with till reading every evening and banked promptly following all internal control procedures. <b>By December 2026 the Town Council will have moved towards an online system that will reduce the number of cash transactions and other payments being processed by the third-party Golf Professional service provider</b>	Daily
		L	Mayor's charity pots - procedures in place for secure collection and banking, in accordance with National guidelines.	As required

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Area	Risk	Level	Controls (bold indicates where work is needed)	Frequency months
		M	Cash only used where absolutely necessary - payment by BACs or debit card the norm. Golf course still taking significant cash payments. <b>By December 2026 the Town Council will have moved towards an online system that will reduce the number of cash transactions and other payments being processed by the third-party Golf Professional service provider</b>	1
Finance	Financial controls and records	L	Strict internal controls in place to separate functions relating to all form of payment transactions including electronic, debit cards and cheques. Two councillors required to sign, as well as at least two separate officers.	Daily
		L	Internal Audit twice per annum. External Audit annually.	4/6/12
		L	Audit reports to be presented to the next available Finance & General Purposes (F&GP) Committee meeting, all recommendations acted upon as soon as practical and reported back to F&GP Committee.	4
		L	All electronic financial records are backed up daily by the server. <b>Moved to Cloud based system March 2026.</b>	Weekly
		M	Tenders secured for contracts when required in accordance with Financial Regulations and Procurement Act 2023 where appropriate.	As required
		M	All financial records stored and saved in accordance with Council's Document Retention Policy.	12

Area	Risk	Level	Controls (bold indicates where work is needed)	Frequency months
		L	Internal Controls are reviewed annually.	12
Finance	Comply with HMRC VAT Regulations	L	VAT payments and reclaims to be calculated by the Finance Manager or RFO, quarterly.	3
		L	VAT reconciled monthly and claimed quarterly.	12
		L	Advice notes from HMRC followed at all times, use external advice where necessary.	12
		L	Internal auditor reviews VAT on a regular basis.	12
		M	Carry out annual Partial Exemption Calculations. Consultant engaged to complete assessment annually. <b>Last completed March 26</b>	12
Finance	Sound budgeting to underlie annual precept	M	The RFO, in consultation with the budget managers and Committee Chairs, develops committee budgets based on previous performance and plans for the future. These are presented to the relevant committee for consideration with recommendation to F&GP which recommends the whole budget to Full Council. A briefing meeting is held with all Councillors to ensure that all potential contingencies are addressed in this process. Draft figures go to the Full Council meeting in January to set the precept, avoiding any potential last-minute proposals that cannot be financially assessed, ensuring financial diligence is retained.	12
		L	Expenditure against budget reported to relevant committee at least every quarter.	3

Area	Risk	Level	Controls (bold indicates where work is needed)	Frequency months
		M	Budget managers to ensure that spend does not go over budget. <b>Review of accounting and purchase order packages taking place in 2026</b>	1
Finance	Complying with borrowing restrictions	L	Public Works Loans Board are paid automatically via Direct Debit every six months.	6
		L	Any new loans require Full Council approval after presenting a full business case.	As required
Liability	Risk to third party, property or individuals	M	Insurance in place with Zurich Municipal & Golfguard. A review was completed in March 2026	12
		M	Full health and safety programme of inspections of all property and land is in place and carried out by a NEBOSH qualified officer. <b>Transfer of assets and inspections on to new Asset Management System to be completed by July 2026</b>	Weekly
		M	A NEBOSH qualified officer routinely undertakes risk assessments of all individual events such as Seaford Christmas Magic, Armed Forces Day and Remembrance services.	As required
Liability	Safeguarding risks with relevant Council activities, where vulnerable adults or children are concerned.	M	An appointed Welfare Officer to ensure safeguarding requirements and processes are in place for Salts Tennis Courts activities. Refresher training to be undertaken every 3 years. Another officer trained to deputise in Welfare Officer's absence. A Town Council Safeguarding Tennis Policy adopted in line with Lawn Tennis Association (LTA) guidelines.	36 / As required

Area	Risk	Level	Controls (bold indicates where work is needed)	Frequency months
		M	Permissions sought from members of the Youth Ambassador Board parents/guardians upon taking office, relating to a number of different duties and activities. Regular communication maintained with parents/guardians by relevant officers within the Civic Office. Officers supporting the Board will undertake enhanced DBS checks.	Annually
		M	A Golf Professional and their support staff, where required have relevant safeguarding training for the activities involving junior members / visitors at Seaford Head Golf Course. <b>Routine review of safeguarding processes at the Golf Course required 2026 - 2027</b>	36 / As Required
		M	An overarching Safeguarding Policy to be devised in 2025 - 2026 and adopted, addressing safeguarding arrangements across all of the Town Council's activities <b>This has not been completed, but is a priority for 2026 - 2027</b>	Tbc
Liability	Legal liability as consequence of asset ownership.	H	Insurance in place with Zurich Municipal & Golfguard Both renewed in April 2026 to ensure correct cover in place	12
		M	Full health and safety programme of inspections of all property and land is in place and carried out by a NEBOSH qualified officer. <b>Transfer of assets and inspections on to new Asset Management System to be completed by June 2026</b>	As required
		M	Annual RoSPA checks are made by Play Inspection Company of all play equipment and reports issued to the Town Council.	12

Area	Risk	Level	Controls (bold indicates where work is needed)	Frequency months
		M	Play areas also inspected weekly by Lewes District Council's Neighbourhood First team.	Weekly
Liability	Legal liability as consequence of personal data controlled / processed.	L	An appointed internal Data Protection Officer (the HR &OD Manager), with access to relevant training and resources.	As required
		H	Initial training for all councillors and staff on data protection legislation and requirements and understanding of roles where personal data is concerned. Annual refreshers of responsibilities to be arranged. All officers have been directed to complete their training. <b>Councillor training outstanding, to be completed by September 2026</b>	12
		H	Adequate processes in place to ensure security of personal data being processed by both councillors and staff.	12
		L	Adequate process in place for handling Subject Access Requests	36
		M	Privacy notices displayed explaining why personal data is collected, how it is used and stored. Privacy notices for both Golf Course and Seaford Town Council website updated in April 2026.	As required
Employer Liability	Comply with Employment Law.	H	Membership of various national and regional bodies, including NALC, SLCC, BIGGA, CIPD, to ensure managers are kept up to date with all relevant employment requirements and legislation as well as best practice.	As required

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Area	Risk	Level	Controls (bold indicates where work is needed)	Frequency months
		L	Subscribing to HMRC information emails and bulletins.	Weekly
		M	Ensure employee's terms & conditions comply with employment law.	As required
		H	Annual Appraisals take place with all employees. <b>Annual process scheduled to be relaunched in 2026</b>	12
		L	Central records retained of all employee sickness absence and holidays. New HR and payroll system in place since April 2026, which allows better reporting and management.	As required
		M	All digital records can only be accessed by necessary managers to ensure compliance with the data protection legislation.	As required
		L	Routine reviews of employment terms and conditions acted on or where necessary reported to the Personnel Committee for action	As required
		M	Ensure all staff and councillors* involved with employment relations or processes have access to relevant training and resources. * Could change after each annual meeting and the appointment of committees. Relevant training will form part of the standard training list for relevant councillors. <b>Provide Councillors with direct access to all HR policies in the same way as officers, planned to be in place from September 2026</b>	12
Employer Liability	Comply with Inland Revenue requirements.	M	Regular review of current legislative requirements undertaken by managers. Internal auditor undertakes regular review.	As required

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Area	Risk	Level	Controls (bold indicates where work is needed)	Frequency months
Employer Liability	Safety of staff and visitors.	M	Risk assessments carried out for all premises and activities undertaken by employees and visitors. <b>A review of all risk assessments to be undertaken in 2026 - 2027</b>	As required
		M	Internal training undertaken on the job and on a regular basis formally when need arises.	As required
Legal Liability	Ensuring activities are within legal powers.	M	Proper Officer to clarify legal position on any new proposal, including assessing any permissions required are sought and/or relevant legislation compiled with.	As required
		M	Legal advice to be sought where necessary.	As required
		L	Council to maintain General Power of Competence eligibility, which is a 'Power of First Resort', meaning the Town Council does not need to search for specific statutory legislation to justify its actions. Instead, if an individual can legally do something, then the Town Council can too, provided it does not break existing laws	As required
Legal Liability	Proper and timely reporting via the minutes.	L	All agendas are issued and displayed in accordance with the Local Government Act 1972 and/or other relevant legislation.	As required
		L	Council meets regularly and, at ordinary Full Council meetings, always receives and approves minutes of meetings held since the last meeting, including all committee minutes.	2

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Area	Risk	Level	Controls (bold indicates where work is needed)	Frequency months
		L	Minutes made available to press and public via the Town Council website and email distribution.	As required
Legal Liability	Proper document control.	M	Original Deeds and leases stored with Barwells Solicitors and within Town Council offices. <b>Work needed to confirm this is correct, Assets &amp; Contracts Manager compiling all relevant details for review in 2026 - 2027.</b>	As required
		M	Copies retained within the Council Offices and stored in accordance with the adopted Document Retention Policy. <b>Work needed to confirm this is correct, Assets &amp; Contracts Manager compiling are relevant details for review in 2026 - 2027.</b>	36
Councillors	Registers of Interests, gifts and hospitality not in place.	M	Register of Disclosable Pecuniary Interest is retained in the Council Offices by the Community Engagement & Democratic Services Manager and sent to the Monitoring Officer at Lewes District Council, who is responsible for the management and publishing of the register.	12
		M	Declaration of interest is on the agenda at every meeting. Now added for those that arrive late to the meeting too.	1
		M	If circumstances change, updating register of interests is the responsibility of the individual councillor.	1
		M	Register of interests emailed out annually to all councillors to ensure it is up to date.	12

Area	Risk	Level	Controls (bold indicates where work is needed)	Frequency months
		H	Register of Gifts & Hospitality retained in Council Offices by the Community Engagement & Democratic Services Manager for use by councillors and employees. Published annually on website. Gifts & Hospitality Policy adopted by Council.	12
Councillors	Personal safety and wellbeing concerns when carrying out duties as elected representative (including public meetings, ward surgeries, home visits)	H	Councillors currently have access to a 24/7 employee assistance programme support line. Officers proactively assess any risks associated with public meetings and ensure that suitable arrangements are in place e.g. suitable venue, layout with the room, appropriate staffing levels, alerting the Police of potentially contentious meetings etc. The Council has a clear process in place for excluding any individuals from public meetings where required due to inappropriate behaviour. <b>Councillors to be signposted to support in place for handling harassment, abuse and intimidation on an annual basis as a minimum</b> <b>Induction of new councillors to include signposting to guides and support available</b> <b>Officers to further research and risk assess councillor safety during 2026 and create a suitable action plan</b>	12 Monthly
Data Integrity and Resilience	Corruption, tampering, or loss of data and the inability to recover, threatening business continuity.		IT & Cyber Security Policy in place and officers issued with copy of and guidance on policy. <b>Policy to be updated to include use of AI.</b> Officers undertake mandatory IT & Cyber Security training. Daily backups of data storage by the Town Council's external IT provider. <b>Annual testing of the backed-up data to be implemented.</b> <b>From September 2026, the Town Council's server will be moving to Cloud-based with automatic back ups</b>	12  12 Daily  12 Daily



## Seaford Town Council

<b>Report Number:</b>	<b>22/26</b>
<b>Agenda Item Number:</b>	<b>11</b>
<b>Meeting:</b>	<b>Full Council</b>
<b>Date:</b>	<b>25 June 2026</b>
<b>Title:</b>	<b>Annual Review of Internal Controls 2026 - 2027</b>
<b>Strategy Programme Ref:</b>	<b>5.2 A &amp; B</b>
<b>Purpose of Report:</b>	<b>To seek Full Council's review and approval of the Town Council's Internal Controls</b>
<b>Contact Officer:</b>	<b>Darryl Keech, Deputy Town Clerk &amp; Responsible Financial Officer</b>
<b>Supporting Documents:</b>	<b>Appendix A – Internal Controls 2026 - 2027</b>

### **Officer recommendations**

1. To approve the Town Council's Internal Controls as set out in Report 22/26 Appendix A.
2. To note that Statements 2, 5, 6, 7 and 10 of the Annual Governance Statement have been complied with, as set out in Section 1.6 of Report 22/26.

## **1. Information**

- 1.1** Local councils are responsible for establishing proper arrangements for the governance of their affairs and the stewardship of their resources. Key to good governance is the annual review of the Town Council's Internal Controls, including measures designed to prevent and detect fraud and corruption.
- 1.2** Part of this process is performed by the Internal Auditor who performs tests to check the effectiveness of the Internal Controls.
- 1.3** The Town Council's Internal Controls have been reviewed by officers and are attached as **Appendix A** for Full Council to review, comment upon and approve.

- 1.4** At the Extraordinary Full Council on 18 March 2026, officers communicated the decision to review the Internal Controls annually in June – allowing Full Council to review these systems towards the beginning of the financial year that they relate to, rather than at the end of the year.
- 1.5** In addition to a review of the Internal Controls, local councils are expected to make a number of representations and assertions in eight statements of assurance, which together comprise the Annual Governance Statement, about the accountability of the Town Council. The statements in the table shown below relate to this report. To confirm, the review of Internal Controls gives the Town Council the assurance required to approve the Annual Governance Statement.
- 1.6** There have been a small number of changes made to the Internal Controls produced in March 2026, as. These changes reflect the introduction of a new HR and Payroll System and new Asset Management System. These changes have been highlighted in Appendix A so they are easy to identify.

<b>Statement</b>	<b>Explanatory note</b>
2. 'We maintained an adequate system of Internal Control, including measures designed to prevent and detect fraud and corruption and review its effectiveness'	This statement covers the Council's responsibility to ensure its affairs are managed in accordance with proper standards of financial conduct and that arrangements exist to prevent and detect fraud and corruption. The Council also asserts that it has tested those arrangements at least once in the year to make sure that they are working in an adequate and effective way
5. 'We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required'.	These representations cover the Council's responsibility to develop, implement, and regularly monitor the effectiveness of systems of internal control covering: <ul style="list-style-type: none"> <li>• The overall control environment, including Internal Audit.</li> </ul>

<p>6. 'We maintained throughout the year an adequate and effective system of Internal Audit of the accounting records and control systems.'</p> <p>7. 'We have taken appropriate action on all matters raised in reports from Internal and External audit.'</p>	<ul style="list-style-type: none"> <li>• The identification, evaluation, and management of operational and financial risks.</li> <li>• Budgetary control and monitoring arrangements; and</li> <li>• The documentation and application of control procedures</li> </ul> <p>The 2024 – 2025 Annual Governance and Accountability Return (AGAR) raised no formal issues, however outstanding objections from 2023 – 2024 have not yet been finalised by the External Auditor</p>
<p>10. 'We are managing digital systems, information and personal data responsibly, lawfully and securely'.</p>	<p>This statement covers the Council's need to demonstrate that it:</p> <ul style="list-style-type: none"> <li>• Uses appropriate and secure digital systems for Council business.</li> <li>• Protects personal data in line with legal requirements.</li> <li>• Provides accessible and transparent information to the public.</li> <li>• Has appropriate policies, procedures, and oversight in place.</li> </ul> <p>The Council has spent the last six months reviewing all procedures, systems, processes (including websites) and implementing training to ensure compliance.</p>

## 2. Financial Appraisal

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

## Seaford Town Council

### Internal Controls 2026 - 2027

INTERNAL CONTROL	RESPONSIBILITY
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#### Minutes

Check quorum present for each Full Council and committee meeting	SCC / Meeting Clerk
Pages in minutes books sequentially numbered	SCC
Draft minutes reviewed by Meeting Clerk and Chair	SCC / Meeting Clerk / Chair
Full Council approval of all Full Council and committee meeting minutes	SCC
Check original minutes properly signed	SCC

#### Assets & Investments

<b><u>1. Assets</u></b>	
Register of all Council assets kept and updated at least annually	ACM / OFM / HOP / DTC & RFO
Asset Register as per final accounts and Annual Governance and Accountability Return (AGAR)	ACM / FM
Asset management software kept up to date and used for scheduling of work, inspections, projected forecasts and future budget setting, and ensuring document control and record-keeping	DTC & RFO / HOP
<b><u>2. Investments</u></b>	
Chair of F&GP to check monthly with bank reconciliation	Chair of F&GP

#### Income

<b><u>1. Cash</u></b>	
Cash banked frequently, at least once per week	FO / FM
<b><u>2. Credit Income</u></b>	
Check bookings match invoicing	FO / FM
<b><u>3. Credit Control</u></b>	
Check debtor balances monthly	FO / FM
<b><u>4. Bad Debts</u></b>	
Review reasons for non-payments	FO / FM
Check all reasonable steps taken to collect debts	FO / FM
List of outstanding debtors presented to each F&GP Committee	FM
F&GP Committee authority obtained for bad debts written off	DTC & RFO / FM

## Seaford Town Council

### Internal Controls 2026 - 2027

INTERNAL CONTROL	RESPONSIBILITY
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#### Cash & Bank

<b><u>1. Receipt of Money- Admin Office</u></b>	
Banked promptly - kept in locked tin up to £250	FO / FM
Most income is received by bank transfer	FO / FM
<b><u>2. Receipt of Money- Golf Course</u></b>	
Locked till	All Pro Shop Staff
Cash removed from locked till to fire proof safe over night	All Pro Shop Staff
All cash kept in locked safe or till	GP
All cash reconciled to accounts	GP
Collection of cash and banked weekly	GP / FO
<b><u>3. Bank Reconciliation</u></b>	
Performed at least on a monthly basis and all bank accounts agreed	FM
Check and ensure no payments or receipts are being carried forward for a number of months	FM
Chair of F&GP to check and sign monthly with corresponding bank statements reported to committees	FM / Chair of F&GP
Review cheques outstanding for over 6 months and ensure written off	FM

#### Payments

<b><u>1. Payments</u></b>	
Purchase order books kept securely and allocated to specific staff members	FM / FO
Purchase orders raised for the majority of purchases	Authorised staff / FM
Purchase orders authorised by approved budget holder as specified in policy F11 Purchase Ordering & Payment For Goods & Services Policy.	DTC & RFO / Budget holder
Control copy of purchase order kept in separate file	FO
Purchase orders and delivery notes checked against invoice before payment	Budget holder / FO
Invoice approved by budget holder before payment	Budget holder / FM
DTC & RFO or FM to authorise all invoice payments	DTC & RFO / FM

## Seaford Town Council

### Internal Controls 2026 - 2027

INTERNAL CONTROL	RESPONSIBILITY
Two councillor signatories required for each payment	FM / FO
Payment schedule signed / authorised by email by RFO and two authorised signatories	DTC & RFO / FM / FO
Security of cheques and petty cash - stored in locked room when key staff are out of the office	FM
Majority of payments by BACS. One person inputs and another authorises. Impossible for one person to make a payment with the online banking set up - need two people using their own personal fob	DTC & RFO / FM / FO
<b><u>2. Petty Cash</u></b>	
Examine petty cash expenses and check balances	FM
Check VAT is appropriately claimed on petty cash receipts	FM
Regular frequency of reconciliation	FM / FO
Check approval of receipts and reimbursements	FM
<b><u>3. Debit Card payments</u></b>	
Debit cards issued to staff members approved by Full Council	FM
Staff members responsible for own card	Debit card holder
FO updates spreadsheet and codings, councillors given sheet and receipts each month to sign	FO / FM
Debit cards issued with an appropriate daily spend cap (including a daily ATM withdrawal limit of £250 permitted solely for replenishing petty cash)	FM
Debit cards used only when necessary as payment via BACS is the first choice of payment	Debit card holder / FM

### Payroll

	Prepare contracts of employment for all staff	DTC & RFO / HR&ODM
	Check gross pay for each employee is at correct rate	DTC & RFO / HR&ODM
	Sickness is reported via People HR System, which pulls through to payroll for processing.	HR&ODM
Updated	Annual leave allowance is uploaded annually by HR & OD Manager, annual leave requests are made by officers and then authorised by line managers in our People HR system.	HR&ODM
	Check any statutory deductions e.g. statutory sick pay, maternity pay, paternity pay, adoption pay etc, checks completed in Payroll system	HR&ODM / FM
	TC approval for new starters	TC / HR&ODM
Updated	FM to produce monthly salary sheet, report also generated from Payroll system	FM
	DTC & RFO to authorise payroll and list of payments made.	DTC & RFO

## Seaford Town Council

### Internal Controls 2026 - 2027

	INTERNAL CONTROL	RESPONSIBILITY
Updated	Two councillors sign and approve list of payments	CLLRS / FM
	Internal audit to audit annually	FM
	Line manager authorises all overtime and mileage which is uploaded to Payroll system and authorised by DTC & RFO	DTC & RFO / Line Managers
	Salaries budget reviewed annually by Council	TC / DTC & RFO / HR&ODM / Full Council

#### Supplier Invoices

Check purchase orders and delivery notes match invoices	FO
Check purchase orders authorisation	FO
Check unmatched purchase orders	FO
Check expenditure coding - correct budget head and cost centre	FO / FM
Check authorisation for payment of invoice	FO / FM
Ensure supplier statements checked against purchase invoice records	FO
Check any old creditors and ascertain why still unpaid	FM

#### Insurance

Reviewed annually for accuracy	ACM
Index linked	ACM
Provider reviewed every 3-5 years	ACM
Relevant assets added to insurance at time of aquirement	ACM

#### General

Check trial balance monthly	FM
Perform a data check in the Omega Accounts system monthly	FM
Check VAT return and VAT control account match monthly	FM
At least twice each financial year, check actual expenditure against estimates and investigate any overspends	FM
Check regular reporting of expenditure and variances from budget	FM
Monthly checking of all transactions for correct coding	FM
Financial Regulations are prepared in line with best practice & reviewed annually	DTC & RFO

**Seaford Town Council**  
**Internal Controls 2026 - 2027**

<b>INTERNAL CONTROL</b>	<b>RESPONSIBILITY</b>
Standing Orders prepared in line with best practice & reviewed annually	TC / DTC & RFO
Regular contracts (eg utility) reviewed periodically to ensure best value for money	DTC & RFO / FM
Code of Conduct adopted for members	DTC & RFO / CE&DSM

**Key:**

ACM = Assets & Contracts Manager

CE&DSM = Community Engagement and Democratic Services Manager

CLLRS = Councillors

DTC&RFO = Deputy Town Clerk and Responsible Finance Officer

FO = Finance Officer

FM = Finance Manager

GP = Golf Professional

HOP = Head of Place

HR&ODM = Human Resources and Operational Development Manager

OFM - Operations and Facilities Manager

SCC = Senior Committee Clerk

TC = Town Clerk



## Seaford Town Council

<b>Report Number:</b>	<b>25/26</b>
<b>Agenda Item Number:</b>	<b>12</b>
<b>Meeting:</b>	<b>Full Council</b>
<b>Date:</b>	<b>25 June 2026</b>
<b>Title:</b>	<b>Appointment of the 2026 – 2027 Internal Auditor</b>
<b>Strategy Programme Ref:</b>	<b>5.2 A &amp; B</b>
<b>Purpose of Report:</b>	<b>To approve the appointment of Parish and Town Auditing Services as the Town Council's Internal Auditor for the 2026 - 2027 Financial Year and to note the Letter of Engagement</b>
<b>Contact Officer:</b>	<b>Darryl Keech, Deputy Town Clerk &amp; Responsible Financial Officer</b> Authored by: Lucy Clark, Finance Manager
<b>Supporting Documents:</b>	Appendix A – Letter of Engagement

### Officer Recommendations

1. To note the satisfactory completion of the 2025 - 2026 Internal Audit process undertaken by Parish and Town Auditing Services.
2. To approve the appointment of Parish and Town Auditing Services as the Town Council's Internal Auditor for the 2026 - 2027 Financial Year.
3. To note the attached Letter of Engagement for 2026 – 2027, as attached at Appendix A.

## 1. Information

- 1.1** Historically, when considering the year-end internal audit findings, Full Council has also considered and approved the appointment of the Internal Auditor for the following financial year.
- 1.2** Prior to 2025 – 2026, the Town Council's previous internal auditor had been appointed for approximately 10 years, so, in line with good governance and procurement practice, it was considered appropriate to undertake a review of internal audit provision and seek quotations from alternative providers.

- 1.3 Following this process, Full Council approved the appointment of Parish and Town Auditing Services (PATAS) as the Town Council's Internal Auditor for 2025 – 2026.
- 1.4 PATAS has now completed the internal audit programme for the 2025 - 2026 Financial Year, including both interim and year-end audit reviews. Officers are pleased to report that PATAS's findings provided substantial assurance regarding the adequacy and effectiveness of the Town Council's systems of internal control, governance, and financial management arrangements.
- 1.5 It is considered appropriate and beneficial to maintain continuity of internal audit provision, and therefore Full Council is recommended to approve the reappointment of PATAS for the 2026 - 2027 Financial Year.
- 1.6 A Letter of Engagement for the 2026 - 2027 Financial Year has been provided by PATAS and is attached at **Appendix A** for information and consideration.

## **2. Financial Appraisal**

- 2.1 The proposed internal audit fee for 2026 – 2027 remains the same as 2025 – 2026, at £790, and is in accordance with budget.



Parish and Town Auditing Services  
 Tel: 07772 657446  
 Email: [audit@patas.co.uk](mailto:audit@patas.co.uk)

## LETTER OF ENGAGEMENT

Name of Council: **Seaford Town Council**

This letter of engagement sets out the basis on which we will act as Internal Auditor to the Council as well as the respective areas of responsibility of the Council and of Parish and Town Audit Services (PATAS).

As a Council you are responsible for maintaining proper accounting records and preparing financial statements which provide a true and fair view of the Council's accounts and comply with Accounts and Audit Regulations 2015, as amended periodically.

You are also responsible for making available to the Internal Auditor the Council's accounting records as and when required and any other records and related information to enable us to undertake the internal audit review in accordance with the Practitioners Guide 2025, Governance and Accountability for smaller authorities in England, including the signed minutes of all Council and Committee meetings.

We will report to Members whether, in our view, the financial statements as summarised in Section 2 of the statutory Governance and Accountability Return (AGAR) have been met. In arriving at our view we will consider the following matters and report any areas which do not meet the required standards:

- Establish whether proper accounting records have been kept by the Council;
- Establish whether the Council's Balance Sheet and Income & Expenditure Accounts (or Receipts and Payments Accounts) and supporting statements agree with the accounting records and returns;
- Establish whether we have obtained all the information and explanations which we think necessary for the purpose of our audit.

We do have a professional responsibility to report and issues if the accounts do not comply in any material respect with the Statements of Standard Accounting Practice and Financial Reporting Standards as relevant to local Councils, unless non-compliance is justified in the circumstances.

Our Audit will be conducted in accordance with Sections one to six of the Practitioners Guide 2025 and the assertions contained within. It will be conducted in such a manner as we consider necessary to fulfil our obligations and responsibilities including tests of transactions and ownership and valuation of assets and liabilities as we consider necessary.

We will reach an understanding of the accounting systems and relevant policies in place and assess their adequacy to enable us to prepare the financial statements and to establish whether proper accounting records have been maintained by the Council.

We will require relevant and reliable evidence needed to enable us to draw reasonable conclusions to complete the audit. The nature and extent of our tests will vary according to individual Council's accounting systems. We will bring to your attention any issues or weaknesses identified with your accounting system and internal controls. We will also review all financial risk assessments in place.

Any evidence to support the internal audit will be held and retained in accordance with the Data Protection Act 2018.

We may ask for confirmation in writing that all transactions undertaken by the Council have been properly reflected and recorded in your accounting records and this may be referred to in the audit report.

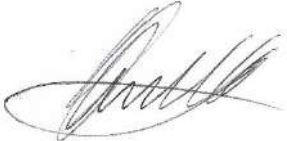
The responsibility for the prevention and detection of irregularities and fraud rests with the Council but we shall endeavour to plan our audit so that we have a reasonable expectation of detecting material misstatements in the financial statements or accounting records resulting from irregularities or fraud. However, our examination should not be relied upon to disclose irregularities and fraud that may exist. In the event of any suspected irregularity being identified by the Members, the Clerk or other employees that we be advised as soon as possible and, if appropriate, consulted on the appropriate course of action that should be applied to examine the position further.

**Agreement of Terms**

Once it has been agreed, this letter and contract will remain effective for future years until it is either cancelled by the Council or ourselves. We respectfully ask that should Council wish to cancel the contract that due notice is given by 30<sup>th</sup> September at the latest in the financial year under review, as work may have commenced prior to or shortly after that date.

We would be grateful if you could confirm in writing your agreement to the terms outlined in this letter or let us know if they are not in accordance with your understanding of our terms of appointment.

Please indicate your agreement by signing this letter and returning by email to [audit@patas.co.uk](mailto:audit@patas.co.uk)

<b>On behalf of Parish and Town Audit Services</b>	<b>Signature</b>	<b>Council</b>	<b>Signature</b>
Paul Russell Internal Auditor		Seaford Town Council	
Date	18/05/2026		



## Seaford Town Council

<b>Report Number:</b>	<b>24/26</b>
<b>Agenda Item Number:</b>	<b>13</b>
<b>Meeting:</b>	<b>Full Council</b>
<b>Date:</b>	<b>25 June 2026</b>
<b>Title:</b>	<b>Staff Travel Expenses Policy – Update to Mileage Claim Rates</b>
<b>Strategy Programme Ref:</b>	<b>N/A</b>
<b>Purpose of Report:</b>	<b>To provide an update on the Government’s recommended mileage claim rates and seek to update the Staff Travel Expenses Policy accordingly</b>
<b>Contact Officer:</b>	<b>Darryl Keech, Deputy Town Clerk &amp; Responsible Financial Officer</b>
<b>Supporting Documents:</b>	<b>N/A</b>

### **Officer Recommendations**

1. To agree that the mileage rates within the Staff Travel Expenses Policy are increased from 45 pence per mile up to 55 pence per mile and backdated to 1 April 2026, as per Government guidance.
2. To agree a permanent delegation of power to the Town Clerk to update the Staff Travel Expenses Policy in the event of any further mileage claim rate changes by the Government, reporting any updates back to the Finance & General Purposes Committee at the next available opportunity. Furthermore, that officers will add this delegation to the Interim Scheme of Delegation Policy.

### **1. Information**

- 1.1** Since 2011, the recommended Government approved mileage rate has remained at 45 pence per mile for the first 10,000 business miles in the tax year.
- 1.2** Town Council policy has always been aligned to the Government guidance on this matter.

- 1.3 On 21 May 2026, the Government announced changes to the existing mileage claim rates for the first time in 15 years, with an increase of mileage claim from 45 pence per mile to 55 pence per mile for the first 10,000 business miles. This rate has been backdated to commence from 1 April 2026. See the [Gov.uk website](#) for further information.
- 1.4 The rate for mileage claims over 10,000 miles remains unchanged at 25 pence per mile. There are no Town Council employees that this rate applies to currently, nor would officers anticipate this changing.
- 1.5 Other rates remain unchanged, including motorcycle rates, bicycle rates, and passenger payments (for carrying a work colleague in your vehicle).
- 1.6 In April 2026, Full Council approved the Staff Expenses Policy, which is available to view on the [Town Council's website](#). Officers are recommending that, instead of bringing the whole policy back to Full Council for review, approval is granted to amend the table in section 7.4 reflective of the updated mileage claim rate.
- 1.7 Officers are also recommending that permanent delegation of power be agreed for the Town Clerk to update the Staff Travel Expenses Policy in the event of any further mileage claim rate changes by the Government. Any updates would be reported to the Finance & General Purposes Committee at the next available opportunity. As a permanent delegation, officers will add this to the Interim Scheme of Delegation Policy.
- 1.8 Officers recognise that, given it has taken 15 years for this increase to be implemented, it is unlikely that there will be any changes forthcoming in the immediate future.

## **2. Financial Appraisal**

- 2.1 Using the 2025 – 2026 financial year as a baseline for mileage claims the 10p increase on every mile claimed would equate to an additional £204 per year.
- 2.2 A total of £23.50 will be paid as back pay due to the new rates taking effect retrospectively from 1 April 2026.



## Seaford Town Council

<b>Report Number:</b>	<b>32/26</b>
<b>Agenda Item Number:</b>	<b>14</b>
<b>Meeting:</b>	<b>Full Council</b>
<b>Date:</b>	<b>25 June 2026</b>
<b>Title:</b>	<b>Committee Chair Appointment – Finance &amp; General Purposes Committee</b>
<b>Strategy Programme Ref:</b>	<b>N/A</b>
<b>Purpose of Report:</b>	<b>To seek any nominations for appointment to the role of Chair of Finance &amp; General Purposes Committee</b>
<b>Contact Officer:</b>	<b>Steve Quayle, Town Clerk</b>
<b>Supporting Documents:</b>	Appendix A – Chair of Finance & General Purposes Committee, Role and Responsibilities

### **Guidance on Agenda Item Format**

1. The Chair will seek nominations from any councillors wishing to join the Finance & General Purposes Committee, filling the remaining vacancy.
2. The Chair will seek nominations for the role of Chair of the Finance & General Purposes Committee, with a vote taken on the nomination that is first to be seconded. If that vote fails to receive a majority, the Chair will move to the next seconded nomination, and so on.

### **Officer Recommendations**

1. *(If there are any willing councillors)* To appoint {a councillor} to fill the remaining vacancy on the Finance & General Purposes Committee.
2. To appoint the Chair of the Finance & General Purposes Committee.

## 1. Information

- 1.1 Full Council is required to elect a Chair and Vice-Chair for each of its standing committees on an annual basis.
- 1.2 The former Chair of the Finance & General Purposes Committee (F&GP), Councillor S Dunn, has resigned from the position of Chair for personal reasons.
- 1.3 Full Council is now being asked to invite nominations from current F&GP members to be appointed as Chair for the remainder of the 2026 - 2027 Municipal Year.
- 1.4 The Chair will be appointed with immediate effect and will be required to chair the next F&GP meeting on 9 July 2026. Officers will reach out to the Chair after appointment to hold preparatory discussions ahead of this meeting.
- 1.5 For clarity, the current F&GP members are: Councillors S Ali (Vice Chair), L Boorman, R Buchanan, S Dunn, F Hoareau, R Honeyman, J Meek, L Wallraven, and M Wearmouth.
- 1.6 There is however also one vacancy on F&GP, so should any other councillors wish to put their name forward to join the Committee, this can also be voted on at the meeting.
- 1.7 To aid councillors' consideration of this, there is some information provided at **Appendix A** on the responsibilities of the role as Chair of F&GP and also the responsibilities of the Committee itself.

## 2. Financial Appraisal

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



## Seaford Town Council

### **Chair of Finance & General Purposes Committee Role and Responsibilities**

#### **Role**

- 1) To chair the meetings of the committee.
- 2) To work collectively via the Committee Chairs Management Committee (CCMG) to keep informed on Town Council functions.

#### **Responsibilities**

##### Meetings:

3. Meetings:
  - a) To manage committee meetings including public participation, ensuring discussion and any decisions are relevant to specified items on the published agenda.
  - b) To ensure committee meetings are introduced to attendees, following the Town Council's meeting guidance.
  - c) In the event of a guest speaker(s) attending a committee meeting, to make the speaker(s) feel welcome and to facilitate questions.
  - d) To move meetings through the agenda, complying with Standing Orders.
  - e) To use the casting vote, in the event of a tied vote.
  - f) To check draft minutes of the relevant committee meetings prior to them being published.
  - g) To communicate regularly with the relevant officer/s to discuss committee meeting agendas to support meeting preparation.
  - h) To attend and take part in CCMG meetings, complying with the adopted CCMG Policy.

##### Specified within Town Council Policy:

##### *All Committee Chairs*

- i) To be aware of and observe the Town Council's Standing Orders (Standing Orders).

- j) To manage public participation in committee meetings (Public Participation Policy).
- k) To review draft minutes of meetings they have chaired in advance of these being published (Agendas & Minutes Policy).
- l) Sign off agendas for extraordinary meetings of their committee (Agendas & Minutes Policy).
- m) Meet with relevant officers in advance of meetings they will chair to discuss items on the agenda in preparation for the meeting (Agendas & Minutes Policy).
- n) To be involved in the Town Council's tender selection process on tenders relevant to committee, if required (Financial Regulations Policy).

*Chair of Finance and General Purposes*

- o) To be familiar with and observe the Town Council's Financial Regulations (Financial Regulations Policy).
- p) To be notified of any discrepancies relating to the Town Council's debit card monthly reconciliations (Purchase Ordering and Payment for Goods and Services Policy).
- q) To be consulted by the Town Clerk and RFO where an excess of £1,000 is to be spent on additional work by the external auditor (Financial Regulations Policy).
- r) To be consulted by the RFO during year end closedown procedures prior to underspends being earmarked (Financial Regulations Policy).

**Finance & General Purposes  
Committee Responsibilities**

All matters (except those retained by Full Council or delegated to officers) relating to:

- Approval and award of grants and donations
- Civic & ceremonial activities
- Consideration of annual budget request of all standing committees for recommendation to Full Council
- Considering and agreeing action to all Internal Audit reports
- Electoral matters
- Oversight of external funding performance
- Review of Full Council budget position

- Risk management strategy
- Town Council leases
- Town Council litigation
- Town Council offices (37 Church Street)
- Town Council policy programme
- Write off of debts in accordance with the Town Council's Bad Debt Policy

Meets: quarterly, Thursday evenings

Aptitudes: financial acumen, inquisitive, professionalism, attention to detail



## Seaford Town Council

<b>Report Number:</b>	<b>28/26</b>
<b>Agenda Item Number:</b>	<b>15</b>
<b>Meeting:</b>	<b>Full Council</b>
<b>Date:</b>	<b>25 June 2026</b>
<b>Title:</b>	<b>Additional Signatory for Banking and Investment</b>
<b>Strategy Programme Ref:</b>	<b>N/A</b>
<b>Purpose of Report:</b>	<b>To approve the Deputy Town Clerk and Responsible Financial Officer as an appointed signatory for both the Co-operative Bank and the CCLA Public Sector Deposit Account</b>
<b>Contact Officer:</b>	<b>Steve Quayle, Town Clerk</b> Authored by: Lucy Clark, Finance Manager
<b>Supporting Documents:</b>	<b>N/A</b>

### **Officer Recommendations**

1. To note the contents of the report.
2. To approve Darryl Keech, Deputy Town Clerk and Responsible Financial Officer, as an authorised signatory for the Co-operative Bank Account.
3. To approve the authorised persons / signatories on the CCLA Public Sector Deposit Fund, as follows, and authorise the Finance Manager to complete and submit the necessary documentation to update the account mandates:
  - Steve Quayle, Town Clerk
  - Darryl Keech, Deputy Town Clerk and Responsible Financial Officer
  - Lucy Clark, Finance Manager

## **2. Co-operative Bank Account**

- 2.1** The Co-operative Bank has been the Town Council's bankers since March 2009 and has a mandate that requires two authorised signatories to sign cheques, direct debit mandates and make any changes to the account.

- 2.2** As was previously approved when signatories were appointed in June 2023, and recognising the lengthy process followed by the Co-operative Bank to appoint new signatories, it was agreed that appointed councillor signatories would remain in place for the councillor's entire term of office rather than being changed annually, regardless of whether or not they continue to serve on the Finance & General Purposes Committee.
- 2.3** For clarity, the current Councillor signatories are as follows
- Cllr Shah Ali
  - Cllr Liz Boorman
  - Cllr Freddie Hoareau
  - Cllr Richard Honeyman
  - Cllr Olivia Honeyman
  - Cllr Jim Lord
  - Cllr Linda Wallraven
- 2.4** In addition to the above, the Finance Manager was also appointed as an approved signatory. This was primarily due to the robust fraud prevention measures operated by the Co-operative bank, which made it difficult for the Finance Manager to liaise with the bank on routine matters such as ordering stationery, setting up debit cards and responding to automated fraud checks on transactions.
- 2.5** Following the recruitment of Darryl Keech as the new Deputy Town Clerk and Responsible Finance Officer (RFO), it is necessary that he is granted the same level of access as the Finance Manager. This will provide operational resilience and continuity in the event that either officer is absent and ensure that appropriate banking administration can continue without disruption.
- 2.6** A recent incident where an urgent payment was held back by the Co-operative Bank for a routine fraud check and they were unable to discuss the matter with the RFO has brought to light the need for this continuity measure to be taken.
- 2.7** Full Council is therefore recommended to authorise the Finance Manager to arrange for Darryl Keech to be added as an authorised signatory to the Co-operative Bank account.

### **3. CCLA Public Sector Deposit Account**

- 3.1** The Town Council holds investments within the CCLA Public Sector Deposit Fund (PSDF), which is used to manage surplus cash balances whilst maintaining a high level of security and liquidity.
- 3.2** The operation of the account requires authorised persons/signatories to approve withdrawals and undertake account administration. In accordance with the account mandate, all withdrawals can only be made to the Town Council's nominated bank account.
- 3.3** The officers currently approved by the Town Council to act as authorised persons/signatories on the account are:
- Steve Quayle, Town Clerk
  - Lucy Clark, Finance Manager
  - Isabelle Mouland, Community Engagement & Democratic Services Manager
- 3.4** Following the appointment of Darryl Keech as Deputy Town Clerk and Responsible Financial Officer, it is proposed that he is also approved as an authorised person/signatory on the account. Given his responsibility for overseeing the Town Council's finances, investments and treasury management activities, it is appropriate that he has authority to operate the account. His appointment will ensure that the account mandate reflects the Council's current management structure and will strengthen resilience and business continuity by ensuring adequate authorised cover is maintained at all times.
- 3.5** As part of the review of signatories, it is now appropriate to remove Isabelle Mouland, Community Engagement & Democratic Services Manager from this list, reflective of the current staff structure and responsibilities, as she no longer occupies the role of Assistant Town Clerk.
- 3.6** Full Council is therefore recommended to approve that the following individuals be confirmed as authorised persons/signatories to the CCLA Public Sector Deposit Fund and authorise the Finance Manager to complete and submit the necessary documentation to update the account mandate.
- Steve Quayle, Town Clerk
  - Darryl Keech, Deputy Town Clerk and Responsible Financial Officer
  - Lucy Clark, Finance Manager

## **4. Financial Appraisal**

- 4.1** There are no direct financial implications arising from this report. The proposed changes relate solely to the administration and governance arrangements of the Town Council's banking and investment accounts.