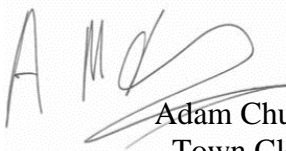




Seaford Town Council

To the Members of the Finance & General Purposes Committee

A meeting of the **Finance & General Purposes Committee** will be held at **via Zoom*** on **Thursday 17th December 2020** at **7.00pm**, which you are summoned to attend.


Adam Chugg
Town Clerk
10th December 2020

***see overleaf for important information to join virtual meeting and accessing password**

PLEASE NOTE THAT THIS MEETING WILL BE VIDEO RECORDED

Agenda

1. Apologies for Absence and Declaration of Substitute Members

2. Disclosure of Interests

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

3. Public Participation

To deal with any questions, or brief representations, from members of the public in accordance with Standing Order 3 and Seaford Town Council Policy.

4. Finance Reports

a. [Receipts, Payments and Bank Reconciliation Reports for September, October and November 2020](#)

To consider report 107/20 regarding receipts, payments and bank reconciliation for September, October and November 2020 and to note the transfers of monies between the Co-operative Current Account and the CCLA Deposit Account (pages 3 to 5).

b. [Finance Report to 30th November 2020](#)

To consider report 108/20 presenting the Income and Expenditure for 1st April 2020 to 30th November 2020 (pages 6 to 21).

5. [Finance & General Purposes Committee Draft 2021/22 Budget](#)

To consider report 94/20 presenting the Finance & General Purposes Committee draft budget for 2021/22 and projected budgets to 2025/26 (pages 22 to 29).

6. [Full Council Draft 2021/22 Budget](#)

To consider report 103/20 presenting the Full Council draft budget for 2021/22 and projected budgets to 2025/26 (pages 30 to 49).

7. Interim Audit Report

To consider report 109/20 presenting the Interim Internal Audit Report for 2020/21 (pages 50 to 60).

8. Exclusion of Press & Public

The Chairman will move that in accordance with the Public Bodies (Admission to Meetings) Act 1960, the press and public be excluded from the meeting during the discussion on the next item on the agenda as the item concerns confidential debtor information.

9. Receipts Due for Payment as at 30th November 2020

To consider exempt report 110/20 informing the Committee of the receipts due for payment at 30th November 2020 (exempt pages 1 to 4).

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

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

Email: admin@seafordtowncouncil.gov.uk

Telephone: 01323 894 870 (*please note that due to working from home, this phone line is not currently manned, so please leave a voice message and this will be picked up and forwarded to the relevant member of staff to deal with*)

Zoom Meetings

In line with the Coronavirus Act 2020 and subsequent regulations governing local authorities meetings, the Council will be holding this meeting via the online video conference facility, Zoom.

To join the Zoom meeting follow this link:

<https://zoom.us/j/99882650793?pwd=VUV4NGJSN2xnK2NGVDhzVTJXYkt6QT09>

Meeting ID: 998 8265 0793

Password: (to ensure online security it is recommended that meeting passwords are not publicised and are given directly to those intending to attend the meeting.

Please therefore email admin@seafordtowncouncil.gov.uk for the password at least 24 hours before the scheduled meeting date)

Telephone number to join by audio only: 0208 080 6592 (you will be prompted to enter the meeting ID and password before joining the meeting)

Zoom Joining Instructions are available to download from

<https://www.seafordtowncouncil.gov.uk/council-meetings/>



Agenda Item No:	4 (a)
Committee:	Finance & General Purposes
Date:	17th December 2020
Title:	Receipts, Payments and Bank Reconciliation Reports for September, October and November 2020.
By:	Lucy Clark, Finance Manager
Purpose of Report:	To advise the Committee of Receipts, Payments and Bank Reconciliations for September, October and November 2020.

Recommendations:

The Committee is recommended:

- 1. To note the report.**
-

1. Information

- 1.1** In line with Financial Regulations 2.2, a member other than the Mayor shall be appointed to verify bank reconciliations. The member shall sign the reconciliations and the original bank statements as evidence of verification. This activity shall then on conclusion be reported, including any exceptions, to the Finance & General Purposes Committee to be noted.
- 1.2** Councillor Mark Brown is the current appointed member and continues to view and verify that he is in agreement with the Co-op bank reconciliations already reconciled by the Finance Manager. However, this task may also be carried out by the Vice Chair of this Committee.
- 1.3** Therefore, and in line with the above, the bank statements for September, October and November have been viewed and verified by Councillor Mark Brown. These are available for councillors to view on the Councillor's shared drive. Hard copies will be available on request.
- 1.4** Attached in [Appendix A](#) is a table showing the total receipts and payments for the months of September, October and November.
- 1.5** Cashbooks and BACS pages detailing these transactions are available for councillors to view on the Councillor's shared drive. Hard copies will be available on request.
- 1.6** The Finance Manager continues to monitor the Co-operative current account ensuring that there are enough funds to cover monthly outgoings drawing down as

necessary from the CCLA account which can be done on a day's notice provided there are two authorised signatories.

- 1.7 For clarity, the CCLA account has been set up in such a way that monies within this account can only be transferred back and forth to the nominated Co-operative Account; other payments from this account cannot be made.
- 1.8 Dividends are earned daily on funds with the CCLA and are paid at the end of each month. Since April 2020, a total of £959.64 dividends has been paid into the Council's current account.
- 1.9 Since 1st April 2020, £200,000 has been drawn down from the CCLA account leaving a balance of £725,000.

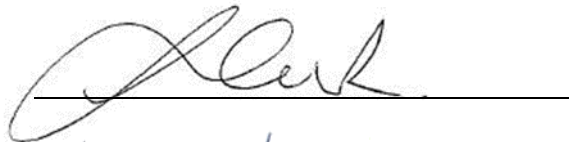
2. Financial Appraisal

As at 30th November 2020 the actual monies held in the Co-operative bank account were £156,734.79 along with the £725,000 held in the CCLA account. Please note that the full precept for the year has been received.

3. Contact Officer

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

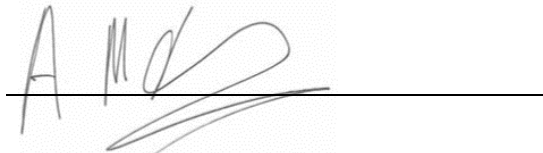
Finance Manager



Responsible Financial Officer



Town Clerk



Report 107-20 Appendix A

					APPENDIX A
Co-Operative Bank Current Account					
Month	B/F	Receipts (CR)	Payments (DR)	Balance to C/F	
September	£ 282,930.64	£ 144,690.36	£ 137,770.56	£ 289,850.44	
October	£ 289,850.44	£ 117,968.81	£ 164,855.75	£ 242,963.50	
November	£ 242,963.50	£ 29,965.49	£ 116,194.20	£ 156,734.79	
CCLA Investment Account					
Month	B/F	CR (Transferred FROM Co-op Account)	DR (Transferred INTO Co-Op Account)	Balance to C/F	
September	£ 725,000.00	£ -	£ -	£ 725,000.00	
October	£ 725,000.00	£ -	£ -	£ 725,000.00	
November	£ 725,000.00	£ -	£ -	£ 725,000.00	



Agenda Item No: 4 (b)
Committee: Finance & General Purposes
Date: 17th December 2020
Title: Finance Report – to 30th November 2020
By: Lucy Clark, Finance Manager
Purpose of Report: To inform Members of the Income and Expenditure to 30th November 2020 and highlight significant variances from budget.

Recommendations

The Committee is recommended:

1. To note the report.

1. Information.

- 1.1 Attached in [Appendix A](#) is the detailed income and expenditure for the period 1st April 2020 to 30th November 2020 for each committee compared to the annual budget.
- 1.2 Detail for over performance / underperformance of individual budgets is provided by the Cost Centre Managers when reporting to the relevant committee.
- 1.3 With regards to the Finance & General Purposes Committee report, significant variances for this committee are reported in [Appendix B](#).

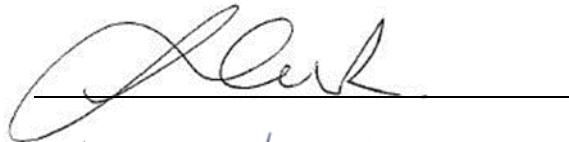
2. Financial Appraisal

The financial implications of this report are detailed above.

3. Contact Officer

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

Finance Manager



Responsible Financial Officer



Town Clerk



Report 108-20 Appendix A

08/12/2020

Seaford Town Council 2020/21 Current Year

Page 1

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Detailed Income & Expenditure by Budget Heading 30/11/2020

Month No: 8

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Community Services							
<u>105 Salts Recreation Ground</u>							
1050 Income Rent	1,699	2,152	453			79.0%	
1051 Income Insurance Recharge	1,436	1,436	0			100.0%	
1055 Income Memorial Bench	0	1,500	1,500			0.0%	
1058 Income Water Recharge	3,117	4,579	1,462			68.1%	
1066 Income Concession	4,325	18,825	14,500			23.0%	
1073 Sports Pitch Hire & Green Fees	1,752	3,636	1,884			48.2%	
1076 Income Insurance Claim	2,840	0	(2,840)			0.0%	
Salts Recreation Ground :- Income	15,169	32,128	16,959			47.2%	0
4052 Water & Sewerage	1,965	8,000	6,035		6,035	24.6%	
4055 Electricity	244	284	40		40	86.0%	
4056 Gas	87	0	(87)		(87)	0.0%	
4100 Telecommunications	149	200	51		51	74.6%	
4115 Insurance	3,582	3,411	(171)		(171)	105.0%	
4155 Professional Fees	853	0	(853)		(853)	0.0%	
4250 Memorial Bench	0	1,000	1,000		1,000	0.0%	
4251 Dog Bin Emptying	1,250	1,922	672		672	65.0%	
4252 Additional Litter Pick	0	723	723		723	0.0%	
4260 Grounds Maintenance Contract	45,734	71,750	26,016		26,016	63.7%	
4261 Grounds Maint non contract	2,084	6,000	3,916		3,916	34.7%	
4275 Building Maintenance	9,287	4,000	(5,287)		(5,287)	232.2%	4,150
Salts Recreation Ground :- Indirect Expenditure	65,235	97,290	32,055	0	32,055	67.1%	4,150
Net Income over Expenditure	(50,066)	(65,162)	(15,096)				
6000 plus Transfer from EMR	4,150						
Movement to/(from) Gen Reserve	(45,916)						
<u>106 Crouch Recreation Ground</u>							
1050 Income Rent	1,131	1,625	494			69.6%	
1051 Income Insurance Recharge	617	628	11			98.2%	
1055 Income Memorial Bench	1,285	0	(1,285)			0.0%	
1058 Income Water Recharge	0	1,500	1,500			0.0%	
1073 Sports Pitch Hire & Green Fees	4,986	10,000	5,014			49.9%	
Crouch Recreation Ground :- Income	8,019	13,753	5,734			58.3%	0
4052 Water & Sewerage	1,226	6,700	5,474		5,474	18.3%	
4115 Insurance	854	843	(11)		(11)	101.3%	
4155 Professional Fees	1,256	0	(1,256)		(1,256)	0.0%	

Month No: 8

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4250 Memorial Bench	639	0	(639)		(639)	0.0%	
4251 Dog Bin Emptying	893	1,372	479		479	65.1%	
4260 Grounds Maintenance Contract	28,174	44,029	15,855		15,855	64.0%	
4261 Grounds Maint non contract	1,406	4,120	2,714		2,714	34.1%	
4275 Building Maintenance	0	1,000	1,000		1,000	0.0%	
Crouch Recreation Ground :- Indirect Expenditure	34,449	58,064	23,615	0	23,615	59.3%	0
Net Income over Expenditure	(26,430)	(44,311)	(17,881)				
107 Martello Fields							
1050 Income Rent	3,170	7,500	4,330			42.3%	
Martello Fields :- Income	3,170	7,500	4,330			42.3%	0
4115 Insurance	7	0	(7)		(7)	0.0%	
4251 Dog Bin Emptying	714	1,098	384		384	65.0%	
4260 Grounds Maintenance Contract	10,259	16,148	5,889		5,889	63.5%	
4261 Grounds Maint non contract	354	4,244	3,890		3,890	8.3%	
Martello Fields :- Indirect Expenditure	11,335	21,490	10,155	0	10,155	52.7%	0
Net Income over Expenditure	(8,165)	(13,990)	(5,825)				
108 Other Open Spaces							
1050 Income Rent	90	90	0			100.0%	
1066 Income Concession	300	0	(300)			0.0%	
1072 Income Tree Wardens	1,022	0	(1,022)			0.0%	1,022
Other Open Spaces :- Income	1,412	90	(1,322)			1568.9%	1,022
4052 Water & Sewerage	124	331	207		207	37.4%	
4154 Land Registry Fees	0	60	60		60	0.0%	
4251 Dog Bin Emptying	1,428	2,197	769		769	65.0%	
4260 Grounds Maintenance Contract	19,621	30,887	11,266		11,266	63.5%	
4261 Grounds Maint non contract	947	7,000	6,053		6,053	13.5%	
4262 Tree Warden Expenses	3,013	0	(3,013)		(3,013)	0.0%	3,013
Other Open Spaces :- Indirect Expenditure	25,133	40,475	15,342	0	15,342	62.1%	3,013
Net Income over Expenditure	(23,721)	(40,385)	(16,664)				
6000 plus Transfer from EMR	3,013						
6001 less Transfer to EMR	1,022						
Movement to/(from) Gen Reserve	(21,730)						

Detailed Income & Expenditure by Budget Heading 30/11/2020

Month No: 8

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
113 Crypt							
1051 Income Insurance Recharge	369	366	(3)			100.9%	
Crypt :- Income	369	366	(3)			100.9%	0
4115 Insurance	369	366	(3)		(3)	100.9%	
4275 Building Maintenance	0	500	500		500	0.0%	
Crypt :- Indirect Expenditure	369	866	497	0	497	42.6%	0
Net Income over Expenditure	0	(500)	(500)				
114 South Street							
4275 Building Maintenance	0	1,030	1,030		1,030	0.0%	
South Street :- Indirect Expenditure	0	1,030	1,030	0	1,030	0.0%	0
Net Expenditure	0	(1,030)	(1,030)				
115 Martello Tower							
4115 Insurance	1,695	1,695	(0)		(0)	100.0%	
4275 Building Maintenance	525	8,000	7,475		7,475	6.6%	
Martello Tower :- Indirect Expenditure	2,220	9,695	7,475	0	7,475	22.9%	0
Net Expenditure	(2,220)	(9,695)	(7,475)				
116 Seaford Head Estate							
1011 Income Filming	48,905	15,000	(33,905)			326.0%	
1050 Income Rent	10,000	10,000	0			100.0%	
1053 Income Grants	0	3,250	3,250			0.0%	
1054 Income Other	0	100	100			0.0%	
1055 Income Memorial Bench	3,300	2,000	(1,300)			165.0%	
1066 Income Concession	1,050	1,800	750			58.3%	
1200 Income Nature Reserve	516	750	234			68.9%	
Seaford Head Estate :- Income	63,771	32,900	(30,871)			193.8%	0
4110 Advertising & Publicity	0	2,884	2,884		2,884	0.0%	
4115 Insurance	851	851	0		0	100.0%	
4199 Other Expenditure	0	1,300	1,300		1,300	0.0%	
4250 Memorial Bench	1,343	2,000	657		657	67.2%	
4251 Dog Bin Emptying	714	1,098	384		384	65.0%	
4260 Grounds Maintenance Contract	1,211	1,901	690		690	63.7%	
4261 Grounds Maint non contract	1,790	3,090	1,300		1,300	57.9%	
4275 Building Maintenance	254	4,000	3,746		3,746	6.4%	
4500 Nature Reserve Expenses	13,500	14,500	1,000		1,000	93.1%	

Detailed Income & Expenditure by Budget Heading 30/11/2020

Month No: 8

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4501 Filming Expenses	6,581	3,000	(3,581)		(3,581)	219.4%	
Seaford Head Estate :- Indirect Expenditure	26,245	34,624	8,379	0	8,379	75.8%	0
Net Income over Expenditure	37,527	(1,724)	(39,251)				
117 Seafront							
1011 Income Filming	1,740	0	(1,740)			0.0%	
1055 Income Memorial Bench	690	0	(690)			0.0%	
1057 Income Electricity Recharge	1,730	4,310	2,580			40.1%	
1058 Income Water Recharge	146	99	(47)			147.1%	
1066 Income Concession	21,058	48,175	27,117			43.7%	
1078 Income Entertainment Area	1,600	0	(1,600)			0.0%	
1084 Income Promenade	0	300	300			0.0%	
Seafront :- Income	26,964	52,884	25,920			51.0%	0
4052 Water & Sewerage	79	500	421		421	15.8%	
4055 Electricity	1,730	4,310	2,580		2,580	40.1%	
4115 Insurance	925	875	(50)		(50)	105.8%	
4154 Land Registry Fees	3	0	(3)		(3)	0.0%	
4250 Memorial Bench	130	0	(130)		(130)	0.0%	
4253 Shelters	1,305	2,000	695		695	65.3%	
4254 Martello Entertainments Area	365	0	(365)		(365)	0.0%	
4261 Grounds Maint non contract	4,334	6,000	1,666		1,666	72.2%	
4270 Vehicles & Equipment Maint	0	100	100		100	0.0%	
4275 Building Maintenance	1,128	3,000	1,872		1,872	37.6%	
Seafront :- Indirect Expenditure	9,999	16,785	6,786	0	6,786	59.6%	0
Net Income over Expenditure	16,965	36,099	19,134				
118 Beach Huts							
1019 Rechargeable Income	3,335	0	(3,335)			0.0%	
1054 Income Other	539	0	(539)			0.0%	
1057 Income Electricity Recharge	70	0	(70)			0.0%	
1060 Beach Huts Site Licence	23,122	22,690	(432)			101.9%	
1061 Beach Hut Annual Rent	13,355	23,636	10,281			56.5%	
1066 Income Concession	3,150	6,000	2,850			52.5%	
1094 Income Seasonal Beach Huts	0	15,000	15,000			0.0%	
Beach Huts :- Income	43,572	67,326	23,754			64.7%	0
4019 Rechargeable Expenditure	3,210	0	(3,210)		(3,210)	0.0%	
4021 Electricity Top Up Cards	40	0	(40)		(40)	0.0%	
4051 Rates	3,311	3,659	349		349	90.5%	

Detailed Income & Expenditure by Budget Heading 30/11/2020

Month No: 8

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4110 Advertising & Publicity	0	2,000	2,000		2,000	0.0%	
4115 Insurance	1,179	1,617	438		438	72.9%	
4258 Seasonal Beach Hut Revenue Exp	2,181	10,000	7,819		7,819	21.8%	
4275 Building Maintenance	2,724	1,061	(1,663)		(1,663)	256.7%	2,030
Beach Huts :- Indirect Expenditure	12,645	18,337	5,692	0	5,692	69.0%	2,030
Net Income over Expenditure	30,927	48,989	18,062				
6000 plus Transfer from EMR	2,030						
Movement to/(from) Gen Reserve	32,957						
<u>119 Old Town Hall</u>							
1050 Income Rent	956	1,275	319			75.0%	
1051 Income Insurance Recharge	191	191	0			100.0%	
Old Town Hall :- Income	1,147	1,466	319			78.3%	0
4115 Insurance	191	191	0		0	100.0%	
4275 Building Maintenance	650	3,000	2,350		2,350	21.7%	
Old Town Hall :- Indirect Expenditure	841	3,191	2,350	0	2,350	26.4%	0
Net Income over Expenditure	306	(1,725)	(2,031)				
<u>121 Seaford in Bloom</u>							
1054 Income Other	417	417	0			99.9%	
Seaford in Bloom :- Income	417	417	0			99.9%	0
4402 Seaford in Bloom	7,226	9,396	2,170		2,170	76.9%	
Seaford in Bloom :- Indirect Expenditure	7,226	9,396	2,170	0	2,170	76.9%	0
Net Income over Expenditure	(6,810)	(8,979)	(2,169)				
<u>125 Allotments</u>							
1050 Income Rent	1,012	1,016	4			99.6%	
Allotments :- Income	1,012	1,016	4			99.6%	0
4261 Grounds Maint non contract	0	500	500		500	0.0%	
Allotments :- Indirect Expenditure	0	500	500	0	500	0.0%	0
Net Income over Expenditure	1,012	516	(496)				
<u>130 Other Recreation</u>							
4410 Swimming Pool	6,111	10,000	3,889		3,889	61.1%	
Other Recreation :- Indirect Expenditure	6,111	10,000	3,889	0	3,889	61.1%	0
Net Expenditure	(6,111)	(10,000)	(3,889)				

Detailed Income & Expenditure by Budget Heading 30/11/2020

Month No: 8

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
134 CCTV							
4055 Electricity	1,206	2,554	1,348		1,348	47.2%	
4115 Insurance	386	350	(36)		(36)	110.2%	
4276 CCTV	4,093	9,000	4,907		4,907	45.5%	
CCTV :- Indirect Expenditure	5,685	11,904	6,219	0	6,219	47.8%	0
Net Expenditure	(5,685)	(11,904)	(6,219)				
135 Community Service Other							
1053 Income Grants	903	0	(903)			0.0%	
1070 Armed Forces Day Income	0	2,000	2,000			0.0%	
1075 Income Christmas Event	0	7,000	7,000			0.0%	
Community Service Other :- Income	903	9,000	8,097			10.0%	0
4115 Insurance	59	54	(5)		(5)	109.9%	
4195 Events Expenditure	104	3,090	2,986		2,986	3.4%	
4262 Tree Warden Expenses	40	0	(40)		(40)	0.0%	40
4273 Christmas Lights	8,336	15,000	6,664		6,664	55.6%	
4281 Christmas Event Expenses	0	10,300	10,300		10,300	0.0%	
4282 Armed Forces Day Expenditure	0	2,000	2,000		2,000	0.0%	
Community Service Other :- Indirect Expenditure	8,540	30,444	21,904	0	21,904	28.1%	40
Net Income over Expenditure	(7,637)	(21,444)	(13,807)				
6000 plus Transfer from EMR	40						
Movement to/(from) Gen Reserve	(7,597)						
225 Projects Pool							
1014 CIL & S106 Receipts	14,775	9,500	(5,275)			155.5%	10,950
1016 Beach Hut Sales	106,583	167,000	60,417			63.8%	106,583
1053 Income Grants	0	320,000	320,000			0.0%	
Projects Pool :- Income	121,358	496,500	375,142			24.4%	117,534
4155 Professional Fees	0	1,000	1,000		1,000	0.0%	
4257 Seafront Improvement Plan	5,887	88,000	82,113		82,113	6.7%	5,887
4274 Projects Expenditure	0	39,500	39,500		39,500	0.0%	
4301 Public Works Loan Payment	0	5,000	5,000		5,000	0.0%	
4420 Bonn BH Capital Expenditure	1,998	167,000	165,003		165,003	1.2%	1,998
4421 Martello Toilets Capital Costs	0	320,000	320,000		320,000	0.0%	
4422 Skate Park in Salts	(5,284)	5,284	10,568		10,568	(100.0%)	
4423 Salts Development Plan	0	35,000	35,000		35,000	0.0%	
4424 South Hill Barn Development	0	25,000	25,000		25,000	0.0%	
Projects Pool :- Indirect Expenditure	2,601	685,784	683,183	0	683,183	0.4%	7,885

Detailed Income & Expenditure by Budget Heading 30/11/2020

Month No: 8

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
6001 less Transfer to EMR	117,534						
Movement to/(from) Gen Reserve	9,108						
<u>301 Planning & Highways</u>							
4263 Bus Shelter Maintenance/Clean	210	1,030	820		820	20.4%	
4451 Twitten Naming	0	3,000	3,000		3,000	0.0%	
Planning & Highways :- Indirect Expenditure	210	4,030	3,820	0	3,820	5.2%	0
Net Expenditure	(210)	(4,030)	(3,820)				
Community Services :- Income	287,283	715,346	428,063			40.2%	
Expenditure	218,844	1,053,905	835,061	0	835,061	20.8%	
Net Income over Expenditure	68,439	(338,559)	(406,998)				
plus Transfer from EMR	17,118						
less Transfer to EMR	118,556						
Movement to/(from) Gen Reserve	(32,998)						

Finance & General Purposes201 Administration

1053 Income Grants	12,211	0	(12,211)			0.0%	
1054 Income Other	62	100	38			62.5%	
1059 Income Photocopying	20	0	(20)			0.0%	
1062 Income Telephone Recharge	367	644	277			57.0%	
1190 Interest Received	960	5,099	4,139			18.8%	
Administration :- Income	13,620	5,843	(7,777)			233.1%	0
4000 Salaries & Wages	287,444	340,272	52,828		52,828	84.5%	
4001 Employers NI	24,383	28,026	3,643		3,643	87.0%	
4002 Employers Superannuation	36,627	62,457	25,830		25,830	58.6%	
4003 Sub-contracted Staff	0	12,000	12,000		12,000	0.0%	
4004 Staff Welfare Costs	105	1,125	1,020		1,020	9.3%	
4009 Recruitment Costs	576	1,061	485		485	54.3%	
4010 Staff Training	55	4,000	3,945		3,945	1.4%	
4012 Staff Expenses	0	1,030	1,030		1,030	0.0%	
4015 Office Refreshments	0	515	515		515	0.0%	
4100 Telecommunications	2,183	5,150	2,967		2,967	42.4%	
4105 Postage	167	600	433		433	27.8%	
4106 Stationery	315	2,060	1,745		1,745	15.3%	
4107 Photocopier	714	1,648	934		934	43.3%	
4108 Recycling & Shredding	0	206	206		206	0.0%	

Detailed Income & Expenditure by Budget Heading 30/11/2020

Month No: 8

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4110 Advertising & Publicity	1,990	5,000	3,010		3,010	39.8%	
4111 Office Purchases - Non Capital	46	1,591	1,545		1,545	2.9%	
4112 Subscriptions	4,309	5,000	691		691	86.2%	
4113 Software Support	10,031	8,685	(1,346)		(1,346)	115.5%	
4114 Licence Fee	55	35	(20)		(20)	157.1%	
4115 Insurance	1,944	1,993	49		49	97.6%	
4116 Web Site	435	850	415		415	51.2%	
4154 Land Registry Fees	6	21	15		15	28.6%	
4155 Professional Fees	5,104	4,000	(1,104)		(1,104)	127.6%	
4156 Bank Charges	756	1,803	1,047		1,047	41.9%	
4157 Audit Fees	(2,310)	3,120	5,430		5,430	(74.0%)	
4182 Catering & Hospitality	9	100	91		91	9.3%	
4199 Other Expenditure	0	120	120		120	0.0%	
4272 Equipment Purchases - Capital	0	2,500	2,500		2,500	0.0%	
Administration :- Indirect Expenditure	374,945	494,968	120,023	0	120,023	75.8%	0
Net Income over Expenditure	(361,325)	(489,125)	(127,800)				
205 Premises - Church Street							
1050 Income Rent	4,641	6,223	1,582			74.6%	
Premises - Church Street :- Income	4,641	6,223	1,582			74.6%	0
4050 Rent payable	19,780	20,373	593		593	97.1%	
4051 Rates	6,625	5,793	(832)		(832)	114.4%	
4059 Church Street Service Charges	5,437	18,000	12,563		12,563	30.2%	
4115 Insurance	4	0	(4)		(4)	0.0%	
4201 Cleaning & Hygiene	162	0	(162)		(162)	0.0%	
4270 Vehicles & Equipment Maint	197	567	370		370	34.7%	
4275 Building Maintenance	0	1,000	1,000		1,000	0.0%	
4903 Term Maintenance	0	500	500		500	0.0%	
Premises - Church Street :- Indirect Expenditure	32,204	46,233	14,029	0	14,029	69.7%	0
Net Income over Expenditure	(27,563)	(40,010)	(12,447)				
206 Premises - Hurdis House							
1050 Income Rent	17,113	22,580	5,467			75.8%	
1051 Income Insurance Recharge	396	410	14			96.6%	
Premises - Hurdis House :- Income	17,509	22,990	5,481			76.2%	0
4115 Insurance	411	410	(1)		(1)	100.2%	
4155 Professional Fees	625	0	(625)		(625)	0.0%	
4301 Public Works Loan Payment	7,501	15,002	7,501		7,501	50.0%	5,603
Premises - Hurdis House :- Indirect Expenditure	8,537	15,412	6,875	0	6,875	55.4%	5,603
Net Income over Expenditure	8,972	7,578	(1,394)				
6000 plus Transfer from EMR	5,603						

Detailed Income & Expenditure by Budget Heading 30/11/2020

Month No: 8

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Movement to/(from) Gen Reserve	14,575						
210 Civic Expenses							
1081 Young Mayor Income	0	100	100			0.0%	
Civic Expenses :- Income	0	100	100			0.0%	0
4013 Members Expenses	0	150	150		150	0.0%	
4014 Member Training	0	1,000	1,000		1,000	0.0%	
4106 Stationery	0	500	500		500	0.0%	
4110 Advertising & Publicity	0	50	50		50	0.0%	
4113 Software Support	4,557	3,618	(939)		(939)	126.0%	
4115 Insurance	226	205	(21)		(21)	110.2%	
4181 Civic - Mayors Allowance	0	1,500	1,500		1,500	0.0%	
4182 Catering & Hospitality	0	500	500		500	0.0%	
4183 Civic - Awards	(34)	500	534		534	(6.9%)	
4184 Civic - other	0	200	200		200	0.0%	
4188 Town Crier Expenses	35	250	215		215	14.0%	
4189 Young Mayor	85	600	515		515	14.2%	
4190 Election Costs	(2,248)	12,000	14,248		14,248	(18.7%)	
Civic Expenses :- Indirect Expenditure	2,620	21,073	18,453	0	18,453	12.4%	0
Net Income over Expenditure	(2,620)	(20,973)	(18,353)				
215 Grants							
4401 Grants	19,108	31,000	11,892		11,892	61.6%	
Grants :- Indirect Expenditure	19,108	31,000	11,892	0	11,892	61.6%	0
Net Expenditure	(19,108)	(31,000)	(11,892)				
Finance & General Purposes :- Income	35,770	35,156	(614)			101.7%	
Expenditure	437,415	608,686	171,271	0	171,271	71.9%	
Net Income over Expenditure	(401,645)	(573,530)	(171,885)				
plus Transfer from EMR	5,603						
Movement to/(from) Gen Reserve	(396,042)						
Golf Course and The View							
101 Golf Course							
1000 Golf Course Season Ticket	141,063	189,943	48,880			74.3%	
1001 Golf Course Green Fees M-F	102,928	80,850	(22,078)			127.3%	
1002 Golf Course Green Fees w/eb/h	61,251	73,500	12,249			83.3%	

Detailed Income & Expenditure by Budget Heading 30/11/2020

Month No: 8

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
1003 Golf Course Specials	(809)	73,500	74,309			(1.1%)	
1004 Golf Course Locker	1,073	1,000	(73)			107.3%	
1007 Golf Course Air Traffic	5,625	7,500	1,875			75.0%	
1050 Income Rent	0	85	85			0.0%	
1053 Income Grants	2,704	0	(2,704)			0.0%	
1054 Income Other	604	800	196			75.5%	
1077 Income Sale Equipment	7,000	7,000	0			100.0%	
1100 Income Advertising	0	2,500	2,500			0.0%	
1311 Buggy Hire	3,283	18,540	15,257			17.7%	
Golf Course :- Income	324,723	455,218	130,495			71.3%	0
4000 Salaries & Wages	60,322	96,935	36,613		36,613	62.2%	
4001 Employers NI	5,294	8,440	3,146		3,146	62.7%	
4002 Employers Superannuation	8,553	11,308	2,755		2,755	75.6%	
4004 Staff Welfare Costs	34	346	312		312	9.7%	
4009 Recruitment Costs	410	0	(410)		(410)	0.0%	
4010 Staff Training	0	1,910	1,910		1,910	0.0%	
4011 Staff Protective Clothing	629	1,273	644		644	49.4%	
4015 Office Refreshments	179	300	121		121	59.7%	
4041 Golf Professional Retainer	32,935	53,894	20,959		20,959	61.1%	
4045 Golf Course Player Costs	608	2,500	1,892		1,892	24.3%	
4046 Golf Club Membership Fees	11,002	15,437	4,435		4,435	71.3%	
4051 Rates	0	21,018	21,018		21,018	0.0%	
4052 Water & Sewerage	198	1,000	802		802	19.8%	
4060 Refuse	125	350	225		225	35.7%	
4100 Telecommunications	464	783	319		319	59.3%	
4105 Postage	0	150	150		150	0.0%	
4106 Stationery	97	400	303		303	24.3%	
4110 Advertising & Publicity	0	5,000	5,000		5,000	0.0%	
4112 Subscriptions	462	600	138		138	77.0%	
4113 Software Support	1,550	1,527	(23)		(23)	101.5%	
4114 Licence Fee	75	75	0		0	100.0%	
4115 Insurance	9,499	9,352	(147)		(147)	101.6%	
4116 Web Site	72	74	2		2	97.3%	
4156 Bank Charges	2,814	4,532	1,718		1,718	62.1%	
4201 Cleaning & Hygiene	497	0	(497)		(497)	0.0%	
4251 Dog Bin Emptying	857	1,098	241		241	78.1%	
4261 Grounds Maint non contract	27,240	35,000	7,760		7,760	77.8%	
4270 Vehicles & Equipment Maint	8,934	15,000	6,066		6,066	59.6%	
4271 Vehicle & Equipment Lease	59,141	59,401	260		260	99.6%	
4272 Equipment Purchases - Capital	1,298	11,300	10,002		10,002	11.5%	

Detailed Income & Expenditure by Budget Heading 30/11/2020

Month No: 8

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4275 Building Maintenance	0	1,200	1,200		1,200	0.0%	
4279 Fire & Security	639	750	111		111	85.2%	
4308 Rent - Shop, Locker & Chng Rms	33,333	50,000	16,667		16,667	66.7%	
4309 Buggy Lease & Maintenance	4,697	7,256	2,559		2,559	64.7%	
Golf Course :- Indirect Expenditure	271,958	418,209	146,251	0	146,251	65.0%	0
Net Income over Expenditure	52,765	37,009	(15,756)				
102 Capital Costs-Golf & The View							
1304 PWLB - Loan Income	0	35,000	35,000			0.0%	
Capital Costs-Golf & The View :- Income	0	35,000	35,000			0.0%	0
4266 Borehole & Related Expenditure	0	35,000	35,000		35,000	0.0%	
4267 Spike Bar Costs	0	38,548	38,548		38,548	0.0%	
4301 Public Works Loan Payment	0	1,971	1,971		1,971	0.0%	
Capital Costs-Golf & The View :- Indirect Expenditure	0	75,519	75,519	0	75,519	0.0%	0
Net Income over Expenditure	0	(40,519)	(40,519)				
103 The View							
1050 Income Rent	500	1,000	500			50.0%	
1053 Income Grants	61,032	0	(61,032)			0.0%	
1054 Income Other	108	0	(108)			0.0%	
1091 Income Building Maintenance	1,128	0	(1,128)			0.0%	
1305 Income Hire Pro-Shop & Chg Rms	33,333	50,000	16,667			66.7%	
1306 Income Golf Club Room Hires	0	2,600	2,600			0.0%	
1307 Income Bar Sales	38,118	185,000	146,882			20.6%	
1308 Income Food Sales	85,399	265,000	179,601			32.2%	
1310 Income - Society Food	113	33,500	33,387			0.3%	
1312 Function Food Sales	28	85,000	84,973			0.0%	
1313 Function Bar Sales	0	5,100	5,100			0.0%	
The View :- Income	219,759	627,200	407,441			35.0%	0
4000 Salaries & Wages	135,881	248,030	112,149		112,149	54.8%	
4001 Employers NI	9,436	16,510	7,074		7,074	57.2%	
4002 Employers Superannuation	11,577	16,252	4,675		4,675	71.2%	
4003 Sub-contracted Staff	1,299	6,000	4,701		4,701	21.7%	
4004 Staff Welfare Costs	42	418	376		376	10.0%	
4009 Recruitment Costs	0	100	100		100	0.0%	
4010 Staff Training	0	1,500	1,500		1,500	0.0%	
4012 Staff Expenses	0	160	160		160	0.0%	

Detailed Income & Expenditure by Budget Heading 30/11/2020

Month No: 8

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4016 Staff Uniform	0	50	50		50	0.0%	
4017 Timesheet & Rota Software	206	212	6		6	97.0%	
4051 Rates	0	6,755	6,755		6,755	0.0%	
4052 Water & Sewerage	1,038	4,800	3,762		3,762	21.6%	
4055 Electricity	7,601	20,855	13,254		13,254	36.4%	
4056 Gas	1,724	5,411	3,687		3,687	31.9%	
4060 Refuse	1,331	3,605	2,274		2,274	36.9%	
4100 Telecommunications	1,847	3,500	1,653		1,653	52.8%	
4105 Postage	20	100	80		80	19.6%	
4106 Stationery	113	1,061	948		948	10.7%	
4107 Photocopier	0	10	10		10	0.0%	
4110 Advertising & Publicity	334	7,000	6,666		6,666	4.8%	
4112 Subscriptions	0	75	75		75	0.0%	
4113 Software Support	921	1,140	219		219	80.8%	
4114 Licence Fee	1,188	1,000	(188)		(188)	118.8%	
4115 Insurance	3,807	3,920	113		113	97.1%	
4116 Web Site	163	1,500	1,337		1,337	10.9%	
4156 Bank Charges	1,666	5,243	3,577		3,577	31.8%	
4196 Events Expenditure - The View	0	2,575	2,575		2,575	0.0%	
4201 Cleaning & Hygiene	6,345	17,347	11,002		11,002	36.6%	
4202 Linen Cleaning	193	3,090	2,897		2,897	6.3%	
4270 Vehicles & Equipment Maint	718	2,000	1,282		1,282	35.9%	
4272 Equipment Purchases - Capital	533	1,000	467		467	53.3%	
4275 Building Maintenance	2,013	3,000	987		987	67.1%	
4276 CCTV	0	1,871	1,871		1,871	0.0%	
4279 Fire & Security	1,240	1,100	(140)		(140)	112.7%	
4301 Public Works Loan Payment	17,103	105,000	87,897		87,897	16.3%	8,850
4303 Food Expenditure	30,524	120,000	89,476		89,476	25.4%	
4304 Bar Expenditure	14,600	55,000	40,400		40,400	26.5%	
4306 Catering Utensils & Equip	218	1,000	782		782	21.8%	
4307 Bar Utensils & Equip	0	250	250		250	0.0%	
4311 Pest Control	302	768	466		466	39.4%	
4313 Stock Take	840	2,225	1,385		1,385	37.8%	
4314 Cost of Card Top Up Incentives	1,605	4,500	2,895		2,895	35.7%	
4903 Term Maintenance	0	5,000	5,000		5,000	0.0%	
The View :- Indirect Expenditure	256,430	680,933	424,503	0	424,503	37.7%	8,850
Net Income over Expenditure	(36,671)	(53,733)	(17,062)				
6000 plus Transfer from EMR	8,850						
Movement to/(from) Gen Reserve	(27,821)						
Golf Course and The View :- Income	544,482	1,117,418	572,936			48.7%	
Expenditure	528,388	1,174,661	646,273	0	646,273	45.0%	
Net Income over Expenditure	16,095	(57,243)	(73,338)				
plus Transfer from EMR	8,850						

Detailed Income & Expenditure by Budget Heading 30/11/2020

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Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Movement to/(from) Gen Reserve	24,945						
Precept							
801 Precept							
1176 Precept	872,023	872,023	0			100.0%	
Precept :- Income	872,023	872,023	0			100.0%	0
Net Income	872,023	872,023	0				
Precept :- Income	872,023	872,023	0			100.0%	
Expenditure	0	0	0	0	0	0.0%	
Movement to/(from) Gen Reserve	872,023						
Grand Totals:- Income	1,739,559	2,739,943	1,000,384			63.5%	
Expenditure	1,184,647	2,837,252	1,652,605	0	1,652,605	41.8%	
Net Income over Expenditure	554,912	(97,309)	(652,221)				
plus Transfer from EMR	31,571						
less Transfer to EMR	118,556						
Movement to/(from) Gen Reserve	467,928						

Report 108-20 Appendix B

Finance & General Purposes Committee Variance Reporting

APPENDIX B

17/12/2020

		Previously Reported	Current Update - 17/12/20 Mtg
201	Administration		
1053	Income Grants	09/07/20 Mtg - The income showing in this account relates to the Furlough grant received.	As previously reported
1190	Interest Received	24/09/20 Mtg - The interest received is from the CCLA Investment account. The budget of £5,099 was based on putting an amount into the Property Investment fund but this is no longer a viable option and so the budget will not be met.	Funds in the CCLA account will be transferred into the current account before the year end to meet the Council's current liabilities, this will lower the amount of interest that will be received per month. The budget was based on funds being put into the Property Investment fund, which has a higher rate of Interest. This has not been possible and current interest rates being at an all time low, it is predicted that this income will only achieve 20% of the targeted budget by year end.
4003	Sub Contracted Staff		The budget of £12,000 is not now likely to be used which will result in a saving at the year end
4004	Staff Welfare Costs		This budget was originally for Perbox which has now been discontinued. This will result in a saving of just of £1,000 at the year end.
4112	Subscriptions	09/07/20 Mtg - This is showing a higher % of expenditure due to the majority of subscriptions being paid at the beginning of the financial year.	As previously reported
4113	Software Support	09/07/20 Mtg - This is showing a higher % of expenditure due to the annual Schools ICT costs being paid at the beginning of the financial year. However, there have also been unexpected costs due to COVID10 including new desktop remote licences and SIRAS accounts of approx £600 and the Zoom annual subscription of £145. In addition, it was realised that the Del Server Warranty had to be renewed at a cost of £676. 24/09/20 Mtg - An invoice will be issued in September taking the amount over budget. But as the invoice relates to part of next year's costs, an accrual will be made at the end of the year bringing the account back to budget.	It is now predicted that this account will be over budget at year end by £1,500. This is due to the Del Server Warranty, Zoom subscription and additional SIRAS licences to enable staff to work from home.
4114	Licence Fee		This account relates to the ICO Data Protection fee which was usually £35 per annum. Following an assessment, we have moved into the next tier resulting in an increased payment to £55 per annum.
4115	Insurance	09/07/20 Mtg - The insurance costs are paid out at the beginning of the financial year and it is not expected there will be any further costs this year.	As previously reported
4155	Professional Fees		This account is over budget due to necessary HR Support .
4157	Audit Fees	09/07/20 Mtg - The audit fees show a credit due to an accrual made from the previous year. (The audit invoices are always received once this audit is complete and this is always within the next financial year so an accrual needs to be made)	As previously reported

		Previously Reported	Current Update - 17/12/20 Mtg
205	Premises Church Street		
1050	Income Rent	09/07/20 Mtg The income showing relates to the first 9 months. The remaining 3 months will show in the December accounts.	As previously reported
4051	Rates		This will be approxmaltey £2,500 over budget due to LDC incorrectly invoicing us during 19/20. The budget was therefore based on this incorrect reduced amount.
206	Hurdis House		
4115	Insurance	09/07/20 Mtg - The insurance costs are paid out at the beginning of the financial year and it is not expected there will be any futher costs this year.	As previously reported
4301	Public Works Loan Board		The Council has received a loan payment holiday from the PWLB, this should still be accounted for within this financial year.
210	Civic Expenses		
4113	Software Support	09/07/20 Mtg - This is showing a higher % of expenditure due to the annual Schools ICT costs being paid at the beginning of the financial year along with 50% of the Office 365 costs. As with the admin cost centre, an invoice will be issued in September taking the amount over budget. But as the invoice relates to part of next year's costs, an accrual will be made at the end of the year bringing the account back to budget.	Whilst this is currently showing as over budget, this includes a pre-payment for the next financial year (Office365 accounts). Once an accrual journal is made, the figure will reduce to £3,429 which will result in 95% of the budget being spent.
4115	Insurance	09/07/20 Mtg - The insurance costs are paid out at the beginning of the financial year and it is not expected there will be any futher costs this year.	As previously reported
4183	Civic - Awards	09/07/20 Mtg - The credit amount showing in this account relates to an accrual from the previous year where it was thought that this would be spent by the previous Young Mayor for his awards.	As previously reported
4190	Election Costs	09/07/20 Mtg - The credit of £8,200 relates to an accrual from the previous year for the Feb 20 by-election costs. The Finance Mgr is still waiting for a breakdown of costs from LDC. 24/09/20 Mtg - Whilst the invoice has not yet been received, it has been advised by LDC that the cost will £5,959 resulting in a saving of £2,241.	As previously reported, the Feb by-election has now been paid resulting in a saving of £2,248.
215	Grants		
4401	Grants	09/07/20 Mtg - The grants process has been delayed this year due to COVID-19. 24/09/20 Mtg - The grant process has commenced and the amount recommended to be awarded is £20,474 leaving a saving of £8,568 from the budgeted amount which will go back into general reserves at the year end.	The grant process has been completed with the total amount of £20,474 being awarded. However, not all of this money has been paid yet due to the conditions given to the awardees. Once those conditions have been met, then those funds will be paid out.



Agenda Item No:	5
Committee:	Finance & General Purposes (F&GP)
Date:	17th December 2020
Title:	Finance & General Purposes Draft Committee Budget Report 2021/22
By:	Karen Singleton, Responsible Financial Officer (RFO) and Lucy Clark, Finance Manager
Purpose of Report:	To present Finance & General Purposes Draft Committee budgets for 2021/22 and projected budgets to 2025/26

Recommendations

The Committee is recommended to:

- 1 Comment upon the draft Committee Budget for 2021/22 and the projected budgets to 2025/26 and recommend its proposals to Full Council as part of the overall Seaford Town Council budget**
-

1. Background

- 1.1 Attached as [Appendix 1](#) to this report is the draft Committee Budget for 2021/22 and the projected budgets for 2022/23, 2023/24, 2024/25 and 2025/26. Budgets have been projected until 2025/26 to inform long term planning and will be reviewed and updated during the budget setting process in 2021. All known future expenditure has been included in these projections.
- 1.2 To support the Committee's understanding of the budgets, attached as [Appendix 2](#) is the current Income & Expenditure for the first six months of the financial year, including the actual figures for 2019/20.
- 1.3 Due to the current situation with the Town Council's finances, all budgets have been set on a prudent basis. Income has only been included where certain, savings have been made and budgets cut wherever possible.
- 1.4 As part of the budget setting process, the figures have been reviewed by Town Council Officers and the Chair of this Committee.

2. Budget Information

2.1 General

The bottom line shows that overall, this Committee's budget, as presented, has decreased by 2.76%, from £573,529 to £557,690 compared to the current year's budget.

The Responsible Financial Officer will be recommending that a minimum of £100,000 is budgeted for to transfer to the General Reserve, on the budget that is presented the resulting increase in Band D Council Tax would be approximately 21.77%/£20.00 for the year. Taking the Band D Council Tax from £91.83 in 2020 to £111.83 per annum in 2021.

Should Members wish to make any saving in this Committee's budget then a £10,000 reduction in budget would equate to approximately 1% (£1 per annum) saving in Band D Council Tax.

A provisional Band D Base has been given by Lewes District Council (LDC). At the time of writing this report the figure is subject to Cabinet approval. The figure given is 9,457.9 which is 37.81 lower than the 2020/21 figure. This results in the potential Band D Council Tax increasing by approximately 50p per annum, before any adjustments to the current budget are made.

Significant changes have been commented on below and nominal and cost centre codes have been included in brackets.

2.1 Administration (201)

Although the Council's General Reserve is low there will still be some interest (1190) received from the CCLA account as the Precept is received in advance in two tranches. The Council also has Earmarked Reserves (EMR) and Capital Receipts that earn interest, in the CCLA Account.

The salaries and wages budgets (4000-2) include a 3% cost of living increase. Although Government have said there may not be any pay increases next year, it seems prudent to include this, as the freeze is not certain. If, next year, an increase was given and not included in the budget then this would have to come from the General Reserve. Should a pay increase not be given then the amount saved will increase the General Reserve. Employer Local Government Pension Scheme contributions have fallen from 22.1% to 21.6%.

Sub contracted staff (4003) have been used in the past mainly to work on specific projects. This budget is not required in 2021/22 as projects are reduced.

Staff Welfare costs (4004) relate to 'Perkbox' which has been cancelled to make savings, therefore no budget is required in 2021/22.

The Advertising budget (4110) has been reduced to reflect the greater use of free social media.

The Office Purchases budget (4111) has been combined with Equipment Purchase budget (4272), the total of which has been reduced from £4,091 to £2,000.

The Professional Fees budget (4155) is largely a contingency budget. In 2021/22 £10,000 has been included for the feasibility studies requested by the Assets Working Group. Expenditure has regularly exceeded budget in previous years and therefore this budget has been increased to £20,000 overall. Should this budget not be used in the year then it can be transferred to an Earmarked Reserve so that the budget for the following year can be reduced.

A budget of £3,000 has been included in the Other Expenditure budget (4199) this is mainly due to costs that may arise in the year due to staff working from home.

2.2 Church Street (205)

There are no significant changes to report

2.3 Hurdis House (206)

Rental Income (1050) has been increased by 2%. The lease is currently under review and any additional income from this has not been budgeted for.

A budget of £5,000 for Professional fees (4155) has been included to cover the change of use of the premises and the review of the lease.

2.4 Civic Expenses (210)

The Young Mayor Income budget (4013) has not been included as the income is uncertain.

The Mayors Expenses budget (4181) has reduced from £1,500 to £1,000 and the Young Mayors budget (4189) from £600 to £250. Both of these reductions adequately reflect previous year's expenditure so are thought to be sufficient.

£18,500 has been included for election costs (4190). £12,000 to build up an Earmarked Reserve to spread the cost of the election due in 2023 and £6,500 for a by-election in May 2021. The £12,000 represents 1.4% (£1.27 per annum) increase in Band D Council tax. This budget could be removed to make savings in 2021/22 and instead the cost of the election could be spread across 2022/23 & 2023/24 increasing each budget by £6,000.

2.5 Grants Pool (215)

The total Grants Pool budget (4401) has been reduced from £31,000 to £25,000. This has been split into two budgets £20,000 for Discretionary Grants Scheme and £5,000 for a Service Funding Agreement for Citizen's Advice Bureau (CAB) as per the F&GP resolution on 24th September 2020. This £25,000 budget represents 2.9% (£2.64 per annum) increase in Band D Council Tax and could be reduced further.

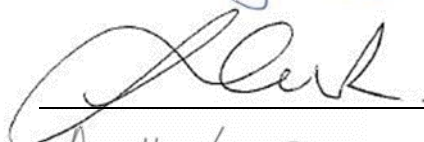
3. **Contact Officer**

The contact officers for this report are Karen Singleton, RFO, and Lucy Clark, Finance Manager.

Responsible Financial Officer



Finance Manager



Town Clerk



Report 94-20 Appendix 1

Seaford Town Council

Draft Budget 2021/22

Finance and General Purposes

Finance & General Purposes Committee Draft Budget

Account Code		2020-21 Final Budget	2021-22 Draft Budget	2022-23 Projected Budget	2023-24 Projected Budget	2024-25 Projected Budget	2025-26 Projected Budget	Notes
Administration								
Cost Centre 201								
1054	Income Other	100	100	100	100	100	100	Admin Charges - not always known
1062	Income Telephone Recharge	644	570	587	605	623	642	TIC phone lines itemised on actual bill.
1190	Interest Received	5,099	1,000	1,030	1,061	1,093	1,126	CCLA interest
	Administration Income	5,842	1,670	1,717	1,766	1,816	1,867	
4000	Salaries & Wages	340,272	320,005	326,405	332,933	339,592	346,384	Includes 3% increase
4001	Employers NI	28,026	26,740	27,007	27,277	27,550	27,826	Includes 3% increase
4002	Employers Superannuation	62,457	56,970	57,540	58,115	58,696	59,283	Includes 3% increase
4003	Sub-contracted Staff	12,000	-	10,000	10,000	10,000	10,000	Less Projects so no requirement
4004	Staff Welfare Costs	1,125	-	-	-	-	-	Perk Box cancelled
4009	Recruitment Costs	1,061	1,000	1,030	1,061	1,093	1,126	
4010	Staff Training	4,000	4,000	4,120	4,244	4,371	4,502	
4012	Staff Expenses	1,030	800	824	849	874	900	
4015	Office Refreshments	515	400	412	424	437	450	
4100	Telecommunications	5,150	4,740	4,882	5,029	5,180	5,335	
4105	Postage	600	400	412	424	437	450	Franking Machine top ups & monthly rental
4106	Stationery	2,060	1,800	1,854	1,910	1,967	2,026	Based on previous years
4107	Photocopier	1,648	1,900	1,957	2,016	2,076	2,138	
4108	Recycling and Shredding	206	210	216	223	229	236	
4110	Advertising and Publicity	5,000	3,000	3,090	3,183	3,278	3,377	Newsletter & Council Tax Leaflet
4111	Office Purchases	1,591	-	-	-	-	-	Merged with 4272
4112	Subscriptions	5,000	5,500	5,665	5,835	6,010	6,190	
4113	Software Support	8,685	9,500	9,785	10,079	10,381	10,692	RBS, IRIS, Schools ICT, Microsoft
4114	Licence Fee	35	55	55	55	55	55	ICO
4115	Insurance	1,993	2,000	2,060	2,122	2,185	2,251	
4116	Web Site	850	1,000	1,000	1,050	1,100	1,150	
4154	Land Registry Fees	21	100	103	106	109	113	
4155	Professional Fees	4,000	20,000	20,600	21,218	21,855	22,510	Includes £10,000 for asset feasibility studies
4156	Bank Charges	1,803	1,500	1,545	1,591	1,639	1,688	
4157	Audit Fees	3,120	3,000	3,090	3,183	3,278	3,377	
4182	Catering & Hospitality	100	100	100	100	100	100	Meeting expenses
4199	Other Expenditure	120	3,000	3,000	3,000	3,000	3,000	Working from Home expenses
4272	Equipment Purchase	2,500	2,000	2,500	2,500	2,600	2,600	
	Administration Expenditure	494,967	469,720	489,253	498,526	508,093	517,759	
	Net Expenditure (Income)	489,125	468,050	487,536	496,760	506,277	515,892	
Premises - Church Street								
Cost Centre 205								
1050	Income Rent	6,223	7,610	7,838	8,073	8,316	8,565	TIC & CAB
	Premises - Church Street Income	6,223	7,610	7,838	8,073	8,316	8,565	
4050	Rent Payable	20,373	20,375	20,986	21,616	22,264	22,932	3% increase
4051	Rates	5,793	8,695	8,956	9,225	9,501	9,786	
4059	Church Street Service Charge	18,000	18,000	18,540	19,096	19,669	20,259	May be lower if working from home
4115	Insurance	-	5	5	5	5	5	Insurance for Notice Board
4201	Cleaning & Hygiene	-	300	309	318	328	338	PPE
4270	Vehicle & Equipment Maintenance	567	350	400	412	424	437	Water cooler and £100 miscellaneous
4275	Building Maintenance	1,000	1,000	1,000	1,000	1,000	1,000	
4901	Term Maintenance (Planned)	500	500	500	550	560	570	
	Premises - Church St Expenditure	46,232	49,225	50,696	52,222	53,752	55,327	
	Net Expenditure (Income)	40,009	41,615	42,858	44,148	45,436	46,762	

	2020-21 Final Budget	2021-22 Draft Budget	2022-23 Projected Budget	2023-24 Projected Budget	2024-25 Projected Budget	2025-26 Projected Budget	Notes
Account Premises - Hurdis House							
Code Cost Centre 206							
1050	Income Rent	22,580	23,270	23,735	24,210	24,694	25,188
1051	Income Insurance Recharge	410	425	438	451	464	478
Premises - Hurdis House Income		22,990	23,695	24,173	24,661	25,159	25,667
4115	Insurance	410	425	438	451	464	478
4155	Professional Fees	-	5,000	1,000	1,000	1,000	1,000 Review Lease
4301	Public Works Loan Board	15,002	15,005	15,005	15,005	15,005	- Final payment on 03/08/2025
Premises-Hurdis House Expenditure		15,412	20,430	16,443	16,456	16,469	1,478
Net Expenditure (Income)		(7,578)	(3,265)	(7,730)	(8,205)	(8,689)	(24,188)
Account Civic Expenses							
Code Cost Centre 210							
1081	Young Mayor Income	100	-	-	-	-	- Uncertain
Civic Expenses Income		100	-	-	-	-	-
4013	Members Expenses	150	150	150	150	150	150
4014	Members Training	1,000	1,000	1,000	1,000	1,500	1,000
4106	Stationery	500	500	500	500	1,000	500
4110	Advertising & Publicity	50	-	-	-	-	-
4113	Software Support	3,618	3,500	3,605	3,713	3,825	3,939
4115	Insurance	205	240	247	255	262	270
4181	Civic - Mayor's Expenses	1,500	1,000	1,500	1,500	1,500	1,500
4182	Catering & Hospitality	500	500	500	500	500	500
4183	Civic - Awards	500	250	250	250	250	250
4184	Civic - Other	200	150	150	150	150	150
4188	Town Crier Expenses	250	250	250	250	250	250
4189	Young Mayor	600	250	250	250	250	250
4190	Election Costs	12,000	18,500	12,000	12,000	10,000	10,000 By Election 2021- Next election 23/24
Civic Expenses Expenditure		21,073	26,290	20,402	20,518	19,637	18,759
Net Expenditure (Income)		20,973	26,290	20,402	20,518	19,637	18,759
Account Grants Pool							
Code Cost Centre 215							
4401	Grants Pool	31,000	20,000	21,000	22,000	23,000	24,000
	SFA - CAB		5,000	5,000	5,000	5,000	5,000
Grants Expenditure		31,000	25,000	26,000	27,000	28,000	29,000
Net Expenditure (Income)		31,000	25,000	26,000	27,000	28,000	29,000

	2020-21 Final Budget	2021-22 Draft Budget	2022-23 Projected Budget	2023-24 Projected Budget	2024-25 Projected Budget	2025-26 Projected Budget	Notes
COMMITTEE SUMMARY							
Net Expenditure by Cost Centre							
201	Administration	489,125	468,050	487,536	496,760	506,277	515,892
205	Premises Church Street	40,009	41,615	42,858	44,148	45,436	46,762
206	Premises Hurdis House	(7,578)	(3,265)	(7,730)	(8,205)	(8,689)	(24,188)
210	Civic Expenses	20,973	26,290	20,402	20,518	19,637	18,759
215	Grants	31,000	25,000	26,000	27,000	28,000	29,000
Total Net Expenditure (Income)		573,529	557,690	569,065	580,221	590,661	586,226
Total Committee Income		35,155	32,975	33,729	34,500	35,290	36,099
Total Committee Expenditure		608,684	590,665	602,794	614,721	625,951	622,325
Net Committee Requirement		573,529	557,690	569,065	580,221	590,661	586,226
Expenditure from EMR's							
EMR320 - Elections					(40,000)		
		573,529	557,690	569,065	540,221	590,661	586,226

Report 94-20 Appendix 2

01/12/2020		Seaford Town Council 2020/21 Current Year					Page 1		
18:39		Detailed Income & Expenditure by Budget Heading 30/09/2020							
Month No: 8		Committee Report							
	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR	
Finance & General Purposes									
<u>201 Administration</u>									
1053	Income Grants	0	12,211	0	(12,211)		0.0%		
1054	Income Other	190	62	100	38		62.5%		
1059	Income Photocopying	25	20	0	(20)		0.0%		
1062	Income Telephone Recharge	577	367	644	277		57.0%		
1068	Income Stationery Re-Charge	15	0	0	0		0.0%		
1190	Interest Received	4,616	960	5,099	4,139		18.8%		
	Administration :- Income	5,424	13,620	5,843	(7,777)		233.1%	0	
4000	Salaries & Wages	308,353	287,444	340,272	52,828	52,828	84.5%		
4001	Employers NI	27,154	24,383	28,026	3,643	3,643	87.0%		
4002	Employers Superannuation	51,092	36,627	62,457	25,830	25,830	58.6%		
4003	Sub-contracted Staff	10,942	0	12,000	12,000	12,000	0.0%		
4004	Staff Welfare Costs	1,092	105	1,125	1,020	1,020	9.3%		
4009	Recruitment Costs	259	576	1,061	485	485	54.3%		
4010	Staff Training	3,515	55	4,000	3,945	3,945	1.4%		
4012	Staff Expenses	772	0	1,030	1,030	1,030	0.0%		
4015	Office Refreshments	210	0	515	515	515	0.0%		
4100	Telecommunications	3,825	2,122	5,150	3,028	3,028	41.2%		
4105	Postage	437	152	600	448	448	25.3%		
4106	Stationery	1,810	315	2,060	1,745	1,745	15.3%		
4107	Photocopier	1,645	714	1,648	934	934	43.3%		
4108	Recycling & Shredding	0	0	206	206	206	0.0%		
4110	Advertising & Publicity	6,524	1,990	5,000	3,010	3,010	39.8%		
4111	Office Purchases - Non Capital	378	46	1,591	1,545	1,545	2.9%		
4112	Subscriptions	5,130	4,309	5,000	691	691	86.2%		
4113	Software Support	9,145	10,962	8,685	(2,277)	(2,277)	126.2%		
4114	Licence Fee	35	55	35	(20)	(20)	157.1%		
4115	Insurance	1,928	1,944	1,993	49	49	97.6%		
4116	Web Site	4,381	435	850	415	415	51.2%		
4154	Land Registry Fees	12	6	21	15	15	28.6%		
4155	Professional Fees	16,234	5,104	4,000	(1,104)	(1,104)	127.6%		
4156	Bank Charges	1,521	756	1,803	1,047	1,047	41.9%		
4157	Audit Fees	2,621	(2,550)	3,120	5,670	5,670	(81.7%)		
4182	Catering & Hospitality	137	9	100	91	91	9.3%		
4199	Other Expenditure	46	0	120	120	120	0.0%		
4272	Equipment Purchases - Capital	8,585	0	2,500	2,500	2,500	0.0%		
4413	Neighbourhood Plan	2,882	0	0	0	0	0.0%		
	Administration :- Indirect Expenditure	470,666	375,560	494,968	119,408	0	119,408	75.9%	0
	Net Income over Expenditure	(465,243)	(361,940)	(489,125)	(127,185)				
6000	plus Transfer from EMR	2,504	0						
	Movement to/(from) Gen Reserve	(462,739)	(361,940)						

Continued over page

Detailed Income & Expenditure by Budget Heading 30/09/2020

Month No: 8

Committee Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
205 Premises - Church Street								
1050 Income Rent	12,440	4,641	6,223	1,582			74.6%	
Premises - Church Street :- Income	12,440	4,641	6,223	1,582			74.6%	0
4050 Rent payable	23,762	19,780	20,373	593		593	97.1%	
4051 Rates	8,148	6,625	5,793	(832)		(832)	114.4%	
4059 Church Street Service Charges	17,260	5,437	18,000	12,563		12,563	30.2%	
4115 Insurance	0	4	0	(4)		(4)	0.0%	
4201 Cleaning & Hygiene	0	162	0	(162)		(162)	0.0%	
4270 Vehicles & Equipment Maint	664	197	567	370		370	34.7%	
4275 Building Maintenance	1,273	0	1,000	1,000		1,000	0.0%	
4903 Term Maintenance	0	0	500	500		500	0.0%	
Premises - Church Street :- Indirect Expenditure	51,108	32,204	46,233	14,029	0	14,029	69.7%	0
Net Income over Expenditure	(38,668)	(27,563)	(40,010)	(12,447)				
206 Premises - Hurdis House								
1050 Income Rent	22,232	17,113	22,580	5,467			75.8%	
1051 Income Insurance Recharge	385	396	410	14			96.6%	
Premises - Hurdis House :- Income	22,617	17,509	22,990	5,481			76.2%	0
4115 Insurance	398	411	410	(1)		(1)	100.2%	
4301 Public Works Loan Payment	15,002	7,501	15,002	7,501		7,501	50.0%	5,603
4450 Written Off Costs	10,000	0	0	0		0	0.0%	
Premises - Hurdis House :- Indirect Expenditure	25,400	7,912	15,412	7,500	0	7,500	51.3%	5,603
Net Income over Expenditure	(2,784)	9,597	7,578	(2,019)				
6000 plus Transfer from EMR	0	5,603						
Movement to/(from) Gen Reserve	(2,784)	15,200						
210 Civic Expenses								
1081 Young Mayor Income	150	0	100	100			0.0%	
Civic Expenses :- Income	150	0	100	100			0.0%	0
4013 Members Expenses	110	0	150	150		150	0.0%	
4014 Member Training	1,257	0	1,000	1,000		1,000	0.0%	
4105 Postage	14	0	0	0		0	0.0%	
4106 Stationery	675	0	500	500		500	0.0%	
4110 Advertising & Publicity	0	0	50	50		50	0.0%	
4113 Software Support	3,465	4,603	3,618	(985)		(985)	127.2%	
4115 Insurance	201	226	205	(21)		(21)	110.2%	

Continued over page

Detailed Income & Expenditure by Budget Heading 30/09/2020

Month No: 8

Committee Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4181 Civic - Mayors Allowance	807	0	1,500	1,500		1,500	0.0%	
4182 Catering & Hospitality	1,725	0	500	500		500	0.0%	
4183 Civic - Awards	227	(34)	500	534		534	(6.9%)	
4184 Civic - other	653	0	200	200		200	0.0%	
4188 Town Crier Expenses	962	35	250	215		215	14.0%	
4189 Young Mayor	(49)	85	600	515		515	14.2%	
4190 Election Costs	34,820	(2,248)	12,000	14,248		14,248	(18.7%)	
Civic Expenses :- Indirect Expenditure	44,868	2,666	21,073	18,407	0	18,407	12.7%	0
Net Income over Expenditure	(44,718)	(2,666)	(20,973)	(18,307)				
6000 plus Transfer from EMR	4,892	0						
Movement to/(from) Gen Reserve	(39,826)	(2,666)						
<u>215 Grants</u>								
4401 Grants	30,000	19,108	31,000	11,892		11,892	61.6%	
Grants :- Indirect Expenditure	30,000	19,108	31,000	11,892	0	11,892	61.6%	0
Net Expenditure	(30,000)	(19,108)	(31,000)	(11,892)				
Finance & General Purposes :- Income	40,630	35,770	35,156	(614)			101.7%	
Expenditure	622,042	437,451	608,686	171,235	0	171,235	71.9%	
Net Income over Expenditure	(581,412)	(401,681)	(573,530)	(171,849)				
plus Transfer from EMR	7,396	5,603						
Movement to/(from) Gen Reserve	(574,016)	(396,078)						
Grand Totals:- Income	40,630	35,770	35,156	(614)			101.7%	
Expenditure	622,042	437,451	608,686	171,235	0	171,235	71.9%	
Net Income over Expenditure	(581,412)	(401,681)	(573,530)	(171,849)				
plus Transfer from EMR	7,396	5,603						
Movement to/(from) Gen Reserve	(574,016)	(396,078)						



Agenda Item No:	6
Committee:	Finance & General Purposes (F&GP)
Date:	17th December 2020
Title:	Full Council Draft Budget Report 2021/22
By:	Karen Singleton, Responsible Financial Officer (RFO) and Lucy Clark, Finance Manager
Purpose of Report:	To present to the Finance & General Purposes Committee the Full Council Draft budget for 2021/22 and projected budgets to 2025/26

Recommendations

The Committee is recommended to:

- 1. Discuss the Full Council Draft Budgets and if felt necessary remove/ reduce budgets as appropriate.**
 - 2. Recommend to Full Council the Seaford Town Council Draft Budget for 2021/22 and the projected budgets to 2025/26.**
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1. Summary

- 1.1 Attached as [Appendix 1](#) to this report is the draft Seaford Town Council Budget for 2021/22 and the projected budgets for 2022/23, 2023/24, 2024/25 and 2025/26. Budgets have been projected until 2025/26 to inform long term planning and will be reviewed and updated during the budget setting process in 2021, all known future expenditure has been included in these projections.
- 1.2 To aid understanding of the Council finances and budgets, the Council's Earmarked Reserves (EMR) are included as [Appendix 2](#).
- 1.3 The budget that is presented has been considered by all spending committees. Each committee recommends that the budget for that committee is approved and presented to Full Council and these proposals have been incorporated in the Full Council Draft Budget.
- 1.4 The budget as prepared includes £100,000 to be transferred to the General Reserve and reflects a 21.77%/ £20.00 per annum increase in Band D for 2021/22. Band D Council Tax would be £111.83 per annum compared to £91.83 for 2020/21. The increases presented for the following four years do not include all projects as these will be discussed and included later in the year when the Council reviews the Strategic Objectives, Seafront Improvement Plan and Salts Development Plan.
- 1.5 Councillors are invited to intend an informal working group to discuss the budgets at 7pm on Thursday 14th January 2021, by Zoom.

2. Background Information

- 2.1 It has been a very difficult year for the Council's finances with a fall in income of over £400,000 so far due to the COVID-19 pandemic. The Council's General Reserve was £184,069 at 1st April 2020 and was insufficient to withstand this loss. Although there have been points in the year where the General Reserve has been forecast to be below £30,000, this figure is now looking to be nearer £150,000. This is mainly due to three beach huts sales (£106,000), which have been used to fund capital expenditure (£60,000), projects being ceased, increased filming income (£33,900), Government grants including furlough (£75,947 to 31/10/20), rates refund (£27,000) and a local restriction support grant (£3,000). Savings have been made wherever possible across all budgets and only necessary expenditure incurred.
- 2.2 The Council's Internal Auditor has recommended that the General Reserve should be at least 50% of the precept. This would equate to £436,000 using the 2020/21 precept as a guide, but £528,800 if using the recommended 2021/22 precept figure. This guidance is given to councils mainly funded by precept, which Seaford Town Council (the Council) is not. The Council has a greater proportion of commercial income to fund activities and this income is vulnerable to unforeseen external influences, as highlighted by the COVID-19 pandemic. It would therefore not be unreasonable to have a General Reserve that is significantly higher than this.
- 2.3 For future resilience, the Council needs to ensure that it has sufficient reserves to 'weather the storm' should the commercial income decrease as it has during 2020/21. It is recommended that the prudent budgeting and keeping costs down, by making savings wherever possible, continue throughout the coming year and beyond to ensure that the Council has robust reserves to withstand any future risks it may face to income.
- 2.4 The General Reserve as at 1 April 2020 was £184,069 (£207,153 in 2019). It is recommended to include £100,000, **per year**, in the budget to be added to the General Reserve, until reserves are sufficient to sustain the Council in times where income is at risk. The Council's Internal Auditor (see report 109-20 elsewhere on this agenda) has confirmed that this policy means that Seaford Town Council will meet the Internal Audit requirement of:
The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.
- 2.5 EMRs at 1st December 2020 were £189,000 but only £58,000 of this available to use for general/ revenue expenditure (see [Appendix 2](#)).
- 2.6 Changes since committees meeting

The following budget have changed since they were discussed at the relevant committee:

- Salts 4260/105 Grounds Maintenance Contract - reduced by £2,115 - review of Lewes District Council (LDC) Contract
- Crouch 4260/ 106 - Grounds Maintenance Contract - reduced by £9,310 - review of LDC Contract
- Other Open Spaces 4260/108 - Grounds Maintenance Contract - reduced by £7,255 - review of LDC Contract

- The View 4116/101 - website costs - increased by £120 - website hosting fee was not included in original budget
- Golf Course 4003/101– pension costs increased by £460 – changes in NEST pension
- The View 4000/101 - salaries increased by £3,045 - casual workers costs

2.7 Council Tax Base

The Band D Council Tax is measured with reference to a Council Tax Base, which is calculated every year by LDC. The new provisional (subject to Cabinet approval) calculation of the Band D base is 9,457.9 compared to 9,495.71 in 2019/20. This figure is divided into the required precept to give the Band D Council Tax figure. This reduction in base will increase the Band D Council Tax by approximately 50p per annum.

2.8 Precept

The recommended precept for 2020/21 is £1,057,665. The overall effect of all projected income and expenditure for 2020/21 is a 21.77% / £20.00 per annum increase on Band D Council Tax. The proposed Band D Council Tax is £111.83 per annum, compared with £91.83 in 2020/21.

3. Reductions in proposed Budgets

- 3.1 As previously stated all budgets in this report have been agreed with the relevant spending committee. Should Full Council wish to make any reductions in the proposed Full Council Budget then a £10,000 reduction in budget would equate to approximately 1% (£1 per annum) saving in Band D Council Tax.
- 3.2 It is recommended that if Full Council wish to make reductions then the budget is reduced and not the amount budgeted to go into the General Reserve, therefore attached as [Appendix 3](#) is a list of budgets that could be removed or reduced should the Full Council feel that a reduction in budget is necessary.
- 3.3 The table below shows the amount of reductions required for different percentage increases in Band D Council Tax

	2019/20	Band D Base Increased for 2021/22			
		10%	15%	20%	25%
Band D	£91.83	£101.01	£105.60	£110.20	£114.79
Band D Base (Porovisional)	£9,495.71	9,457.9	9,457.9	9,457.9	9,457.9
Precept	£872,023	£955,371	£998,797	£1,042,223	£1,085,649
Savings to be found from Draft Budget * added to General Reserve		£102,304.35	£58,878.40	£15,452.45	-£27,973.50

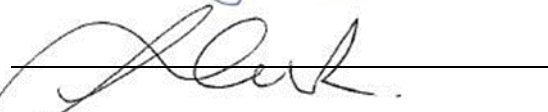
4. Contact Officer

The contact officers for this report are Karen Singleton, RFO, and Lucy Clark, Finance Manager.

Responsible Financial Officer



Finance Manager



Town Clerk
Report 103-20 – Appendix 1

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Seaford Town Council Draft Budgets							
Summary Budget		2020/21 Final Budget	2021-22 Draft Budget	2022-23 Projected Budget	2023-24 Projected Budget	2024-25 Projected Budget	2025-26 Projected Budget
Finance & General Purposes Committee	Income	35,155	32,975	33,729	34,500	35,290	36,099
	Expenditure	608,684	590,665	602,794	614,721	625,951	622,325
	Net Expenditure	573,529	557,690	569,065	580,221	590,661	586,226
Community Services Committee	Income	715,346	581,657	200,306	207,372	202,142	212,920
	Expenditure	1,053,905	842,097	483,282	371,690	380,327	389,200
	Net Expenditure	338,559	260,440	282,976	164,318	178,185	176,280
Golf and The View Committee	Income	1,117,418	852,535	873,244	897,664	922,817	948,725
	Expenditure	1,174,660	1,050,270	1,081,455	1,106,531	1,133,329	1,159,871
	Net Expenditure	57,242	197,735	208,211	208,867	210,512	211,146
Total Committees	Income	1,867,919	1,467,167	1,107,279	1,115,116	1,135,096	1,171,836
	Expenditure	2,837,250	2,483,032	2,167,531	2,067,867	2,112,810	2,144,854
	Total Net Expenditure	969,330	1,015,865	1,060,252	952,751	977,713	973,018
PLUS Transfer To General Reserves		25,000	100,000	100,000	100,000	100,000	100,000
	Council Funding Requirement	994,330	1,115,865	1,160,252	1,052,751	1,077,713	1,073,018
LESS Funded (FROM) TO Ear Marked Reserves							
	EMR320 - Election costs					(40,000)	
	EMR340 - Equipment (towards borehole)	(8,759)					
	EMR361 - CIL Receipts		(13,000)				
	EMR363 - Capital Receipts	(75,000)	(50,000)				
	EMR364 - Spike Bar	(38,548)					
	EMR Tennis courts		4,800				
	Precept Requirement	872,023	1,057,665	1,160,252	1,052,751	1,037,713	1,073,018
Tax Base		9,495.71	9,457.9	9,458	9,458	9,458	9,458
Band D Council Tax		91.83	111.83	122.68	111.31	109.72	113.45
Council Tax Percentage increase			21.77%	9.70%	-9.27%	-1.43%	3.40%
Council Tax Percentage increase in £			£20.00				

		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
		Final	Draft	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget	Budget
Account	Administration						
Code	Cost Centre 201						
1054	Income Other	100	100	100	100	100	100
1062	Income Telephone Recharge	644	570	587	605	623	642
1190	Interest Received	5,099	1,000	1,030	1,061	1,093	1,126
	Administration Income	5,842	1,670	1,717	1,766	1,816	1,867
4000	Salaries & Wages	340,272	320,005	326,405	332,933	339,592	346,384
4001	Employers NI	28,026	26,740	27,007	27,277	27,550	27,826
4002	Employers Superannuation	62,457	56,970	57,540	58,115	58,696	59,283
4003	Sub-contracted Staff	12,000	-	10,000	10,000	10,000	10,000
4004	Staff Welfare Costs	1,125	-	-	-	-	-
4009	Recruitment Costs	1,061	1,000	1,030	1,061	1,093	1,126
4010	Staff Training	4,000	4,000	4,120	4,244	4,371	4,502
4012	Staff Expenses	1,030	800	824	849	874	900
4015	Office Refreshments	515	400	412	424	437	450
4100	Telecommunications	5,150	4,740	4,882	5,029	5,180	5,335
4105	Postage	600	400	412	424	437	450
4106	Stationery	2,060	1,800	1,854	1,910	1,967	2,026
4107	Photocopier	1,648	1,900	1,957	2,016	2,076	2,138
4108	Recycling and Shredding	206	210	216	223	229	236
4110	Advertising & Publicity	5,000	3,000	3,090	3,183	3,278	3,377
4111	Office Purchases	1,591	-	-	-	-	-
4112	Subscriptions	5,000	5,500	5,665	5,835	6,010	6,190
4113	Software Support	8,685	9,500	9,785	10,079	10,381	10,692
4114	Licence Fee	35	55	55	55	55	55
4115	Insurance	1,993	2,000	2,060	2,122	2,185	2,251
4116	Web Site	850	1,000	1,000	1,050	1,100	1,150
4154	Land Registry Fees	21	100	103	106	109	113
4155	Professional Fees	4,000	20,000	20,600	21,218	21,855	22,510
4156	Bank Charges	1,803	1,500	1,545	1,591	1,639	1,688
4157	Audit Fees	3,120	3,000	3,090	3,183	3,278	3,377
4182	Catering & Hospitality	100	100	100	100	100	100
4199	Other Expenditure	120	3,000	3,000	3,000	3,000	3,000
4272	Equipment Purchase	2,500	2,000	2,500	2,500	2,600	2,600
	Administration Expenditure	494,967	469,720	489,253	498,526	508,093	517,759
	Net Expenditure (Income)	489,125	468,050	487,536	496,760	506,277	515,892

		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
		Final	Draft	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget	Budget
Account	Administration						
Code	Cost Centre 201						
Account	Premises - Church Street						
Code	Cost Centre 205						
1050	Income Rent	6,223	7,610	7,838	8,073	8,316	8,565
	Premises - Church Street Income	6,223	7,610	7,838	8,073	8,316	8,565
4050	Rent Payable	20,373	20,375	20,986	21,616	22,264	22,932
4051	Rates	5,793	8,695	8,956	9,225	9,501	9,786
4059	Church Street Service Charge	18,000	18,000	18,540	19,096	19,669	20,259
4115	Insurance	-	5	5	5	5	5
4201	Cleaning & Hygiene	-	300	309	318	328	338
4270	Vehicle & Equipment Maintenance	567	350	400	412	424	437
4275	Building Maintenance	1,000	1,000	1,000	1,000	1,000	1,000
4901	Term Maintenance (Planned)	500	500	500	550	560	570
	Premises - Church St Expenditure	46,232	49,225	50,696	52,222	53,752	55,327
	Net Expenditure (Income)	40,009	41,615	42,858	44,148	45,436	46,762
Account	Premises - Hurdis House						
Code	Cost Centre 206						
1050	Income Rent	22,580	23,270	23,735	24,210	24,694	25,188
1051	Income Insurance Recharge	410	425	438	451	464	478
	Premises - Hurdis House Income	22,990	23,695	24,173	24,661	25,159	25,667
4115	Insurance	410	425	438	451	464	478
4155	Professional Fees	-	5,000	1,000	1,000	1,000	1,000
4301	Public Works Loan Board	15,002	15,005	15,005	15,005	15,005	-
4450	Written Off Costs	-	-	-	-	-	-
	Premises-Hurdis House Expenditure	15,412	20,430	16,443	16,456	16,469	1,478
	Net Expenditure (Income)	(7,578)	(3,265)	(7,730)	(8,205)	(8,689)	(24,188)

		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
		Final	Draft	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget	Budget
Account	Administration						
Code	Cost Centre 201						
Account	Civic Expenses						
Code	Cost Centre 210						
1081	Young Mayor Income	100	-	-	-	-	-
	Civic Expenses Income	100	-	-	-	-	-
4013	Members Expenses	150	150	150	150	150	150
4014	Members Training	1,000	1,000	1,000	1,000	1,500	1,000
4106	Stationery	500	500	500	500	1,000	500
4110	Advertising & Publicity	50	-	-	-	-	-
4113	Software Support	3,618	3,500	3,605	3,713	3,825	3,939
4115	Insurance	205	240	247	255	262	270
4181	Civic - Mayor's Expenses	1,500	1,000	1,500	1,500	1,500	1,500
4182	Catering & Hospitality	500	500	500	500	500	500
4183	Civic - Awards	500	250	250	250	250	250
4184	Civic - Other	200	150	150	150	150	150
4188	Town Crier Expenses	250	250	250	250	250	250
4189	Young Mayor	600	250	250	250	250	250
4190	Election Costs	12,000	18,500	12,000	12,000	10,000	10,000
	Civic Expenses Expenditure	21,073	26,290	20,402	20,518	19,637	18,759
	Net Expenditure (Income)	20,973	26,290	20,402	20,518	19,637	18,759
Account	Grants Pool						
Code	Cost Centre 215						
4401	Grants Pool	31,000	20,000	21,000	22,000	23,000	24,000
	SFA - CAB		5,000	5,000	5,000	5,000	5,000
	Grants Expenditure	31,000	25,000	26,000	27,000	28,000	29,000
	Net Expenditure (Income)	31,000	25,000	26,000	27,000	28,000	29,000

		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
		Final	Draft	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget	Budget
Account	Administration						
Code	Cost Centre 201						
	COMMITTEE SUMMARY						
	<u>Net Expenditure by Cost Center</u>						
201	Administration	489,125	468,050	487,536	496,760	506,277	515,892
205	Premises Church Street	40,009	41,615	42,858	44,148	45,436	46,762
206	Premises Hurdis House	(7,578)	(3,265)	(7,730)	(8,205)	(8,689)	(24,188)
210	Civic Expenses	20,973	26,290	20,402	20,518	19,637	18,759
215	Grants	31,000	25,000	26,000	27,000	28,000	29,000
	Total Net Expenditure (Income)	573,529	557,690	569,065	580,221	590,661	586,226
	Total Committee Income	35,155	32,975	33,729	34,500	35,290	36,099
	Total Committee Expenditure	608,684	590,665	602,794	614,721	625,951	622,325
	Net Committee Requirement	573,529	557,690	569,065	580,221	590,661	586,226
	Expenditure from EMR's						
	EMR320 - Elections				(40,000)		
		573,529	557,690	569,065	540,221	590,661	586,226

		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
		Final	Draft	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget	Budget
Account	Salts Recreation Ground						
Code	Cost Centre 105						
1050	Income Rent	2,152	2,155	2,220	2,286	2,355	2,425
1051	Income Insurance Recharge	1,436	1,480	1,524	1,570	1,617	1,666
1055	Income Memorial Bench	1,500	-	-	-	-	-
1058	Income Water Recharge	4,579	4,525	4,661	4,801	4,945	5,093
1066	Concession Income	18,825	12,000	18,600	23,400	14,000	20,000
1073	Sports Pitch Hire & Green Fees	3,636	2,000	2,020	2,040	2,061	2,081
	Tennis Court Income		6,000	14,500	14,500	14,500	14,500
	Salts Recreation Ground Income	32,129	28,160	43,525	48,597	39,477	45,765
4052	Water & Sewerage	8,000	8,420	8,673	8,933	9,201	9,477
4055	Electricity	284	300	309	318	328	338
4100	Telecommunications	200	250	258	265	273	281
4115	Insurance	3,411	3,690	3,801	3,915	4,032	4,153
4250	Memorial Bench	1,000	-	-	-	-	-
4251	Dog Bin Emptying	1,922	2,000	2,050	2,101	2,154	2,208
4252	Additional Litter Pick	723	1,000	1,030	1,061	1,093	1,126
4260	Grounds Maintenance Contract	71,750	69,635	71,376	73,160	74,989	76,864
4261	Grounds Maintenance Non Contract	6,000	6,000	6,180	6,365	6,556	6,753
4275	Building Maintenance	4,000	3,000	3,090	3,183	3,278	3,377
	Tennis Court Expenditure		6,000	6,000	6,000	6,000	6,000
	LTA loan		7,010	7,010	7,010	7,010	7,010
	Salts Recreation Ground Expenditure	97,290	107,305	109,776	112,312	114,914	117,586
	Net Expenditure (Income)	65,161	79,145	66,251	63,714	75,437	71,820
Account	Crouch Recreation Ground						
Code	Cost Centre 106						
1050	Income Rent	1,625	2,550	2,627	2,705	2,786	2,870
1051	Income Insurance Recharge	628	635	654	674	694	715
1058	Income Water Recharge	1,500	3,000	3,030	3,060	3,091	3,122
1073	Sports Pitch Hire & Green Fees	10,000	6,500	6,565	6,631	6,697	6,764
	Crouch Recreation Ground Income	13,753	12,685	12,876	13,070	13,268	13,470
4052	Water & Sewerage	6,700	5,100	5,253	5,411	5,573	5,740
4115	Insurance	843	880	906	934	962	990
4251	Dog Bin Emptying	1,372	1,375	1,409	1,445	1,481	1,518
4260	Grounds Maintenance Contract	44,029	34,890	35,762	36,656	37,573	38,512
4261	Grounds Maintenance Non Contract	4,120	5,000	5,150	5,305	5,464	5,628
4275	Building Maintenance	1,000	500	515	530	546	563
	Crouch Recreation Ground Expenditure	58,065	47,745	48,996	50,280	51,598	52,951
	Net Expenditure (Income)	44,312	35,060	36,120	37,210	38,330	39,480

		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
		Final Budget	Draft Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
Account	Martello Fields						
Code	Cost Centre 107						
1050	Income Rent	7,500	5,000	5,150	5,305	5,464	5,628
	Martello Fields Income	7,500	5,000	5,150	5,305	5,464	5,628
4115	Insurance	-	10	10	11	11	11
4251	Dog Bin Emptying	1,098	1,100	1,128	1,156	1,185	1,214
4260	Grounds Maintenance Contract	16,148	16,200	16,605	17,020	17,446	17,882
4261	Grounds Maintenance Non Contract	4,244	3,000	3,090	3,183	3,278	3,377
	Martello Fields Expenditure	21,490	20,310	20,833	21,369	21,919	22,484
	Net Expenditure (Income)	13,990	15,310	15,683	16,065	16,456	16,856
Account	Other Open Spaces						
Code	Cost Centre 108						
1050	Income rent	90	90	90	90	90	90
	Other Open Spaces Income	90	90	90	90	90	90
4052	Water & Sewerage	331	310	319	329	339	349
4154	Land Registry Fees	60	60	60	60	60	60
4251	Dog Bin Emptying	2,197	2,200	2,255	2,311	2,369	2,428
4260	Grounds Maintenance Contract	30,887	23,645	24,236	24,842	25,463	26,100
4261	Grounds Maintenance Non Contract	7,000	7,000	7,210	7,426	7,649	7,879
	Other Open Spaces Expenditure	40,475	33,215	34,080	34,969	35,880	36,816
	Net Expenditure (Income)	40,385	33,125	33,990	34,879	35,790	36,726
Account	Crypt						
Code	Cost Centre 113						
1051	Income Insurance Recharge	366	380	391	403	415	428
	Crypt Income	366	380	391	403	415	428
4115	Insurance	366	380	391	403	415	428
4275	Building Maintenance	500	500	500	500	500	500
	Crypt Expenditure	866	880	891	903	915	928
	Net Expenditure (Income)	500	500	500	500	500	500

		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
		Final Budget	Draft Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
Account	South Street Toilets						
Code	Cost Centre 114						
4275	Building Maintenance	1,030	1,000	1,030	1,061	1,093	1,126
	South Street Expenditure	1,030	1,000	1,030	1,061	1,093	1,126
	Net Expenditure (Income)	1,030	1,000	1,030	1,061	1,093	1,126
Account	Martello Tower						
Code	Cost Centre 115						
4115	Insurance	1,695	1,745	1,797	1,851	1,907	1,964
4275	Building Maintenance	8,000	4,000	4,120	4,244	4,371	4,502
	Martello Tower Expenditure	9,695	5,745	5,917	6,095	6,278	6,466
	Net Expenditure (Income)	9,695	5,745	5,917	6,095	6,278	6,466
Account	Seaford Head Estate						
Code	Cost Centre 116						
1011	Income Filming	15,000	15,000	15,000	15,000	15,000	15,000
1050	Income Rent	10,000	10,000	10,000	10,000	10,000	10,000
1053	Income Grants	3,250	3,250	3,250	3,250	3,250	3,250
1054	Income Other	100	600	600	600	600	600
1055	Income Memorial Bench	2,000	-	-	-	-	-
1066	Income Concession	1,800	3,300	3,300	2,000	2,500	3,500
1200	Income Nature Reserve	750	-	-	-	-	-
	Seaford Head Estate Income	32,900	32,150	32,150	30,850	31,350	32,350
4110	Advertising & Publicity	2,884	-	-	-	-	-
4115	Insurance	851	880	906	934	962	990
4199	Other Expenditure	1,300	1,200	1,236	1,273	1,311	1,351
4250	Memorial Bench	2,000	-	-	-	-	-
4251	Dog Bin Emptying	1,098	1,100	1,128	1,156	1,185	1,214
4260	Grounds Maintenance Contract	1,901	2,000	2,050	2,101	2,154	2,208
4261	Grounds Maintenance Non Contract	3,090	3,000	3,090	3,183	3,278	3,377
4275	Buildings Maintenance	4,000	1,000	1,030	1,061	1,093	1,126
4500	Nature Reserve Expenses	14,500	16,200	16,524	16,854	17,192	17,535
4501	Filming Expenses	3,000	3,000	3,000	3,000	3,000	3,000
	Seaford Head Estate Expenditure	34,625	28,380	28,964	29,562	30,174	30,800
	Net Expenditure (Income)	1,725	(3,770)	(3,186)	(1,288)	(1,176)	(1,550)

		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
		Final Budget	Draft Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
Account	Seafront						
Code	Cost Centre 117						
1057	Income Electricity Recharge	4,310	3,000	3,090	3,183	3,278	3,377
1058	Income Water Recharge	99	100	103	106	109	113
1066	Income Concession	48,175	41,820	43,075	44,367	45,698	47,069
1084	Income Promenade	300	150	155	159	164	169
	Seafront Income	52,884	45,070	46,422	47,815	49,249	50,727
4052	Water & Sewerage	500	500	515	530	546	563
4055	Electricity	4,310	3,000	3,090	3,183	3,278	3,377
4115	Insurance	875	955	984	1,013	1,044	1,075
4155	Professional fees	-	1,000	-	-	-	-
4253	Shelters	2,000	2,500	2,575	2,652	2,732	2,814
4255	The Shoal Expenditure	-	500	515	530	546	563
4261	Grounds Maintenance Non Contract	6,000	7,000	7,210	7,426	7,649	7,879
4270	Vehicles & Equipment Maintenance	100	100	100	100	100	100
4275	Building Maintenance	3,000	2,000	2,060	2,122	2,185	2,251
	Martello Toilets rebuild PWLB loan	5,000	22,000	22,000	22,000	22,000	22,000
	Seafront Expenditure	16,785	39,555	39,049	39,557	40,081	40,620
	Net Expenditure (Income)	(36,099)	(5,515)	(7,373)	(8,258)	(9,168)	(10,106)
Account	Beach Huts						
Code	Cost Centre 118						
1057	Income Electricity Recharge	-	100	103	106	109	113
1060	Beach Hut Site Licence	22,690	24,455	25,189	25,944	26,723	27,524
1061	Beach Hut Annual Rental	23,636	15,195	15,651	16,120	16,604	17,102
1066	Beach Hut Concessions x 4	6,000	6,240	6,240	6,240	6,240	6,240
1094	Income Seasonal Beach Huts	15,000	-	-	-	-	-
	Beach Huts Income	67,326	45,990	47,183	48,411	49,676	50,979
4021	Electricity Top Up Cards	-	100	103	106	109	113
4051	Rates	3,659	5,140	5,294	5,453	5,617	5,785
4110	Advertising & Publicity	2,000	1,000	1,030	1,061	1,093	1,126
4115	Insurance	1,617	1,215	1,251	1,289	1,328	1,367
4258	Seasonal Beach Hut Revenue Expenditure	10,000	2,000	2,060	2,122	2,185	2,251
4275	Building Maintenance	1,061	3,000	3,090	3,183	3,278	3,377
	Beach Huts Expenditure	18,337	12,455	12,829	13,214	13,610	14,018
	Net Expenditure (Income)	(48,989)	(33,535)	(34,354)	(35,197)	(36,066)	(36,961)

		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
		Final Budget	Draft Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
Account Code	Old Town Hall						
	Cost Centre 119						
1050	Income Rent	1,275	1,275	1,275	1,275	1,275	1,275
1051	Income Insurance Recharge	191	197	203	209	215	222
	Old Town Hall Income	1,466	1,472	1,478	1,484	1,490	1,497
4115	Insurance	191	197	203	209	215	222
4275	Building Maintenance	3,000	2,000	2,000	2,000	2,000	2,000
	Old Town Hall Expenditure	3,191	2,197	2,203	2,209	2,215	2,222
	Net Expenditure (Income)	1,725	725	725	725	725	725
Account Code	Seaford In Bloom						
	Cost Centre 121						
1054	Other Income	417	415	500	500	500	500
	Seaford In Bloom Income	417	415	500	500	500	500
4402	Seaford In Bloom	9,396	5,000	5,150	5,305	5,464	5,628
	Seaford In Bloom Expenditure	9,396	5,000	5,150	5,305	5,464	5,628
	Net Expenditure (Income)	8,979	4,585	4,650	4,805	4,964	5,128
Account Code	Allotments						
	Cost Centre 125						
1050	Income Rent	1,016	1,035	1,056	1,077	1,098	1,120
	Allotments Income	1,016	1,035	1,056	1,077	1,098	1,120
4261	Grounds Maintenance Non-Contract	500	500	500	500	500	500
	Allotments Expenditure	500	500	500	500	500	500
	Net Expenditure (Income)	(516)	(535)	(556)	(577)	(598)	(620)
Account Code	Other Recreation						
	Cost Centre 130						
4410	Swimming Pool	10,000	10,000	10,000	10,000	10,000	10,000
	Other Recreation Expenditure	10,000	10,000	10,000	10,000	10,000	10,000
	Net Expenditure (Income)	10,000	10,000	10,000	10,000	10,000	10,000

		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
		Final Budget	Draft Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
Account	CCTV						
Code	Cost Centre 134						
4055	Electricity	2,554	2,550	2,627	2,705	2,786	2,870
4115	Insurance	350	400	412	424	437	450
4276	CCTV	9,000	9,000	9,270	9,548	9,835	10,130
	CCTV Expenditure	11,904	11,950	12,309	12,678	13,058	13,450
	Net Expenditure (Income)	11,904	11,950	12,309	12,678	13,058	13,450
Account	Community Service Events						
Code	Cost Centre 135						
1070	Armed Forces Day	2,000	2,000	2,060	2,122	2,185	2,251
1075	Christmas Event Income	7,000	7,210	7,426	7,649	7,879	8,115
	Community Service Events Income	9,000	9,210	9,486	9,771	10,064	10,366
4115	Insurance	54	60	62	64	66	68
4195	Events Expenditure	3,090	1,000	1,030	1,061	1,093	1,126
4273	Christmas Lights	15,000	15,000	15,450	15,914	16,391	16,883
4281	Christmas Event Expenditure	10,300	10,300	10,609	10,927	11,255	11,593
4282	Armed Forces Day Expenditure	2,000	2,000	2,060	2,122	2,185	2,251
	Community Service Events Expenditure	30,444	28,360	29,211	30,087	30,990	31,919
	Net Expenditure (Income)	21,444	19,150	19,725	20,316	20,926	21,553
Account	Projects Pool						
Code	Cost Centre 225						
1014	Cil Receipts & S106 Receipts	9,500	-	-	-	-	-
1016	Beach Hut Sales	167,000	-	-	-	-	-
1053	Income Grants	320,000	400,000	-	-	-	-
	Projects Pool Income	496,500	400,000	-	-	-	-
4155	Professional Fees	1,000	-	-	-	-	-
4257	Seafront Improvement Plan	88,000	50,000	30,000	-	-	-
4274	Project Expenditure	39,500	10,000	50,000	-	-	-
4420	Bonn BH Capital Expenditure	167,000	-	-	-	-	-
4421	Martello Toilets Capital Costs	320,000	400,000	-	-	-	-
4422	Skate Park, Salts	5,284	-	-	-	-	-
4423	Salts Development Plan	35,000	20,000	15,000	-	-	-
4424	South Hill Barn Development	25,000	5,000	25,000	-	-	-
	Projects Pool Expenditure	685,784	485,000	120,000	-	-	-
	Net Expenditure (Income)	189,284	85,000	120,000	-	-	-

		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
		Final Budget	Draft Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
Planning & Highways							
Cost Centre 301							
4263	Bus Shelter Maintenance/Cleaning	1,030	1,500	1,545	1,591	1,639	1,688
4451	Twitten Naming	3,000	1,000	-	-	-	-
Planning & Highways Expenditure		4,030	2,500	1,545	1,591	1,639	1,688
Net Expenditure (Income)		4,030	2,500	1,545	1,591	1,639	1,688
COMMITTEE SUMMARY							
Net Expenditure by Cost Center (Income)							
105	Salts Recreation Ground	65,161	79,145	66,251	63,714	75,437	71,820
106	The Crouch Recreation Ground	44,312	35,060	36,120	37,210	38,330	39,480
107	Martello Fields	13,990	15,310	15,683	16,065	16,456	16,856
108	Other Open Spaces	40,385	33,125	33,990	34,879	35,790	36,726
113	Crypt	500	500	500	500	500	500
114	South Street	1,030	1,000	1,030	1,061	1,093	1,126
115	Martello Tower	9,695	5,745	5,917	6,095	6,278	6,466
116	Seaford Head Estate	1,725	(3,770)	(3,186)	(1,288)	(1,176)	(1,550)
117	Seafont	(36,099)	(5,515)	(7,373)	(8,258)	(9,168)	(10,106)
118	Beach Huts	(48,989)	(33,535)	(34,354)	(35,197)	(36,066)	(36,961)
119	Old Town Hall	1,725	725	725	725	725	725
121	Seaford In Bloom	8,979	4,585	4,650	4,805	4,964	5,128
125	Allotments	(516)	(535)	(556)	(577)	(598)	(620)
130	Other Recreation	10,000	10,000	10,000	10,000	10,000	10,000
134	CCTV	11,904	11,950	12,309	12,678	13,058	13,450
135	Community Service Other	21,444	19,150	19,725	20,316	20,926	21,553
225	Projects Pool	189,284	85,000	120,000	-	-	-
301	Planning & Highways	4,030	2,500	1,545	1,591	1,639	1,688
Total Net Committee Requirement		338,559	260,440	282,976	164,318	178,185	176,280
Total Committee Income		715,346	581,657	200,306	207,372	202,142	212,920
Total Committee Expenditure		1,053,905	842,097	483,282	371,690	380,327	389,200
Total Net Committee requirement		338,559	260,440	282,976	164,318	178,185	176,280
Expenditure Covered by Existing EMR's							
	EMR340 - Equipment (towards borehole)	(8,759)					
	EMR361 - CIL		(13,000)				
	EMR363 - Capital Receipts	(75,000)	(50,000)				
Income which must be allocated to EMR:							
	EMRXXX- Tennis Courts		4,800				
		254,800	202,240	766,258	536,008	558,513	565,481

		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
		Final Budget	Draft Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
Account Code	Golf Course Cost Centre 101						
1000	Golf Course Season Ticket	189,943	170,000	175,100	180,353	185,764	191,336
1001	Golf Course Green Fees Mid week	80,850	82,000	84,460	86,994	89,604	92,292
1002	Golf Course Green Fees w/end b/holiday	73,500	71,300	73,439	75,642	77,911	80,249
1003	Golf Course Specials	73,500	72,400	74,572	76,809	79,113	81,487
1004	Golf Course Lockers	1,000	1,100	1,133	1,167	1,202	1,238
1007	Golf Course Air Traffic Control	7,500	7,500	7,500	7,500	7,500	7,500
1050	Income Rent	85	85	85	85	85	85
1054	Income Other	800	650	650	650	650	650
1077	Income Sale of Equipment	7,000	3,000	-	-	-	-
1100	Income Advertising	2,500	-	-	-	-	-
1311	Buggy Hire	18,540	17,500	18,025	18,566	19,123	19,696
	Golf Course Income	455,218	425,535	434,964	447,766	460,952	474,533
4000	Salaries & Wages	96,935	99,250	102,228	105,294	108,453	111,707
4001	Employers NI	8,440	8,850	9,116	9,389	9,671	9,961
4002	Employers Superannuation	11,308	17,250	17,768	18,301	18,850	19,415
4004	Staff Welfare Costs	346	-	-	-	-	-
4009	Recruitment Costs	-	500	515	530	546	563
4010	Staff Training	1,910	2,000	2,060	2,122	2,185	2,251
4011	Staff Protective Clothing	1,273	1,250	1,288	1,326	1,366	1,407
4015	Office Refreshments	300	280	288	297	306	315
4041	Golf Professional Retainer	53,894	55,000	56,100	57,222	58,366	59,534
4045	Golf Course Player Costs	2,500	1,000	1,000	1,000	1,000	1,000
4046	Golf Club Membership Fees	15,437	14,300	14,729	15,171	15,626	16,095
4051	Rates	21,018	21,355	21,996	22,656	23,335	24,035
4052	Water & Sewerage	1,000	1,000	1,030	1,061	1,093	1,126
4060	Refuse	350	350	361	372	383	394
4100	Telecommunications	783	750	773	796	820	844
4105	Postage	150	50	50	50	50	50
4106	Stationery	400	350	350	350	350	350
4110	Advertising & Publicity	5,000	500	515	530	546	563
4112	Subscriptions	600	500	515	530	546	563
4113	Software Support	1,527	1,935	1,993	2,053	2,114	2,178
4114	Licence Fee	75	75	75	75	75	75
4115	Insurance	9,352	9,785	10,079	10,381	10,692	11,013
4116	Website	74	75	77	80	82	84
4156	Bank Charges	4,532	4,500	4,635	4,774	4,917	5,065
4021	Cleaning & Hygiene	-	500	500	500	500	500
4251	Dog Bin Emptying	1,098	1,325	1,358	1,392	1,427	1,463
4261	Grounds Maintenance Non Contract	35,000	37,000	38,110	39,253	40,431	41,644
4270	Vehicle & Equipment Maintenance	15,000	15,000	15,450	15,914	16,391	16,883
4271	Vehicle & Equipment Lease	59,401	66,850	66,850	69,456	72,139	74,903
4272	Equipment Purchase	11,300	8,500	2,000	2,060	2,122	2,185
4275	Building Maintenance	1,200	1,200	1,236	1,273	1,311	1,351
4276	CCTV	-	200	206	212	219	225
4279	Fire & Security	750	1,000	1,030	1,061	1,093	1,126
4308	Rent of shop, locker and changing rooms	50,000	50,000	50,000	50,000	50,000	50,000
4309	Buggy lease & Maintenance	7,256	8,000	8,240	8,487	8,742	9,004
	Additional Staff		10,000	10,300	10,609	10,927	11,255
	Review golf pros contract		5,000				
	Golf Course Expenditure	418,208	445,480	462,818	474,576	486,675	499,125
	Net Expenditure (Income)	(37,010)	19,945	27,854	26,810	25,723	24,591

		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
		Final Budget	Draft Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
Account Number	Capital Costs-Golf & The View						
	Cost Centre 102						
	PWLB Income	35,000	-	-	-	-	-
	Golf Course Income	35,000	-	-	-	-	-
4266	Borehole & Related Expenditure	35,000	-	-	-	-	-
4267	Spike Bar Costs	38,548	-	-	-	-	-
	PWLB Costs	1,971	-	-	-	-	-
	Golf Course Expenditure	75,519	-	-	-	-	-
	Net Expenditure (Income)	40,519	-	-	-	-	-

Account Number	The View						
	Cost Centre 103						
1050	Income Rent	1,000	1,000	1,000	1,000	1,000	1,000
1305	Income hire pro shop & changing rooms	50,000	50,000	50,000	50,000	50,000	50,000
1306	Income Room hires	2,600	-	-	-	-	-
1307	Income Bar Sales	185,000	120,000	123,600	127,308	131,127	135,061
1308	Income Food Sales	265,000	240,000	247,200	254,616	262,254	270,122
1310	Income - Society Food	33,500	16,000	16,480	16,974	17,484	18,008
1312	Function Food Sales	85,000	-	-	-	-	-
1313	Function Bar Sales	5,100	-	-	-	-	-
	The View Income	627,200	427,000	438,280	449,898	461,865	474,191
4000	Salaries & Wages	248,030	221,500	227,038	232,713	238,531	244,495
4001	Employers NI	16,510	16,440	16,851	17,272	17,704	18,147
4002	Employers Superannuation	16,252	22,300	22,858	23,429	24,015	24,615
4003	Sub-contracted Staff	6,000	4,000	4,000	4,000	4,000	4,000
4004	Staff Welfare Costs	418	-	-	-	-	-
4009	Recruitment Costs	100	-	-	-	-	-
4010	Staff Training	1,500	1,000	1,000	1,000	1,000	1,000
4012	Staff Expenses	160	150	155	159	164	169
4016	Staff Uniform	50	100	500	-	500	-
4017	Time Sheet & Rota Software	212	220	227	233	240	248
4051	Rates	6,755	6,865	7,071	7,283	7,502	7,727
4052	Water & Sewerage	4,800	4,900	5,047	5,198	5,354	5,515
4055	Electricity	20,855	19,500	20,085	20,688	21,308	21,947
4056	Gas	5,411	5,000	5,150	5,305	5,464	5,628
4060	Refuse	3,605	3,500	3,605	3,713	3,825	3,939
4100	Telecommunications	3,500	3,000	3,090	3,183	3,278	3,377
4105	Postage	100	100	103	106	109	113
4106	Stationery	1,061	1,000	1,030	1,061	1,093	1,126
4107	Photocopying	10	-	-	-	-	-
4110	Advertising & Publicity	7,000	5,000	5,150	5,305	5,464	5,628
4112	Subscriptions	75	75	75	75	75	75
4113	Software Support	1,140	1,100	1,133	1,167	1,202	1,238
4114	Licence Fee	1,000	1,000	1,030	1,061	1,093	1,126
4115	Insurance	3,920	3,920	4,038	4,159	4,283	4,412
4116	Web Site	1,500	220	227	233	240	248
4156	Bank Charges	5,243	5,000	5,150	5,305	5,464	5,628
4196	Events Expenditure - The View	2,575	-	-	-	-	-
4201	Cleaning & Hygiene	17,347	15,000	15,450	15,914	16,391	16,883
4202	Linen Cleaning	3,090	600	618	637	656	675
4270	Vehicles & Equipment Maintenance	2,000	2,000	2,060	2,122	2,185	2,251
4272	Equipment Purchase	1,000	1,000	1,030	1,061	1,093	1,126
4275	Building Maintenance	3,000	3,000	3,090	3,183	3,278	3,377
4276	CCTV	1,871	500	515	530	546	563

		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
		Final Budget	Draft Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
4279	Fire & Security	1,100	1,500	1,545	1,591	1,639	1,688
4301	Public Works Loan Payment	105,000	105,000	105,000	105,000	105,000	105,000
4303	Food Expenditure	120,000	96,000	98,880	101,846	104,902	108,049
4304	Bar Expenditure	55,000	42,000	43,260	44,558	45,895	47,271
4306	Catering & Utensils & Equipment	1,000	1,000	1,030	1,061	1,093	1,126
4307	Bar Utensils & Equipment	250	250	258	265	273	281
4311	Pest Control	768	850	876	902	929	957
4313	Stock Take	2,225	2,200	2,266	2,334	2,404	2,476
4314	Cost of Card Top Up Incentive	4,500	3,000	3,000	3,000	3,000	3,000
4901	Term Maintenance	5,000	5,000	5,150	5,305	5,464	5,628
	The View Expenditure	680,933	604,790	618,637	631,955	646,655	660,746
	Net Expenditure (Income)	53,733	177,790	180,357	182,057	184,789	186,555
	COMMITTEE SUMMARY						
	Net Expenditure by Cost centre						
101	Golf Course	(37,010)	19,945	27,854	26,810	25,723	24,591
102	Capital Costs-Golf & The View	40,519	-	-	-	-	-
103	The View	53,733	177,790	180,357	182,057	184,789	186,555
	Total Net Committee Requirement	57,242	197,735	208,211	208,867	210,512	211,146
	Total Overall Golf & The View income	1,117,418	852,535	873,244	897,664	922,817	948,725
	Total Overall Golf & The View Expenditure	1,174,660	1,050,270	1,081,455	1,106,531	1,133,329	1,159,871
	Total Net Committee Requirement	57,242	197,735	208,211	208,867	210,512	211,146
	Expenditure from EMR's						
	EMR364 - Spike Bar	(38,548)					
	EMR365 - Borehole & New Tank	(8,759)					
		9,935	197,735	208,211	208,867	210,512	211,146

Report 103-20 Appendix 2

Seaford Town Council		Earmarked Reserves 2020/21							
A/C Code	Reserve Details	Opening At 01/04/2020	Income/ Transfers from Other Reserves	Transfers to Other Reserves	Used To Fund Expenditure	Closing Balance 01/09/2020	Committed	Balance	Comments
323	EMR - Crypt Professional Fees	£1,075.00				£1,075.00			Expenditure to be used for Building Works at the Crypt.
329	EMR - The Salts Landscaping	£844.55				£844.55			Pitch repairs may be required due to wet weather over winter. To be used 2020/21
334	EMR Seaford Head Nature Reserve	£538.57		£538.57		£0.00			Council-20/08/20 to transfer back to General Reserve
342	EMR Tree Planting *	£12,627.65	£1,022.00		£3,053.01	£10,596.64			Income received from Resident Donations. Restricted to spend only on Trees
355	EMR The Seaford App.	£1,206.00		£1,206.00		£0.00			Council-20/08/20 to transfer back to General Reserve
358	EMR Community Projects	£1,487.67			£17.92	£1,469.75			Income received from donations for Beach Access Platform to be used for maintenance & repairs.
361	EMR - CIL Receipts *	£12,653.34	£17,747.07		£7,369.50	£23,030.91	£10,000.00	£13,030.91	Income received from CIL monies - Restricted use Council-20/08/20 approved to spend £10,000 Splash point, £4,500 water refill stations. 2021/22 up to £20,000 for tennis courts- include 2020/21 CIL receipts
363	Capital Receipts *	£7,132.68	£106,583.33		£20,600.84	£93,115.17	£40,000.00	£53,115.17	Can only be used for Capital Expenditure. 20/8/20 FC- balances on the Capital Receipts Reserve is used to fund any capital expenditure in the year. £40,000 committed for new pump house. 2021/22 £50,000 to be used for Sea defence Wall at Bönningstedt Beach Huts
364	EMR - Spike Bar	£38,548.00		£38,548.00		£0.00			Transferred to use for new pump house - 365
365	EMR - Borehole & Pump House (Golf)	£9,667.03	£38,548.00	£48,215.03		£0.00			£40,000 for new pump House to be spent from Capital Receipts -20/8/20 FC any remaining balance on EMR 365 is returned to the General Reserve
366	Seafront Development Plan (SDP)	£60,912.08			£2,030.00	£58,882.08			For expenditure on SDP
	TOTAL EMR	£146,692.57	£163,900.40	£88,507.60	£33,071.27	£189,014.10			
	* RESTRICTED USE								

Report 103-20 Appendix 3

EXPENDITURE FOR DISCUSSION TO REDUCE THE BUDGET FOR 2020/21

		2021-22 Draft Budget	Notes	Approximate affect on Band D Council Tax	
				%	£
	<u>F&GP</u>				
4110	Advertising & Publicity	£3,000	Newsletter & Council Tax Leaflet	0.30%	£0.30
4155	Professional Fees	£20,000	£10,000- legal & Professional advice £10,000- asset feasibility studies	2.00%	£2.00
4190	Election Costs	£12,000	Could be transferred to 2022 & 2023 budgets	1.20%	£1.20
4401	Grants Pool	£20,000	Discretionary Grants Scheme	2.00%	£2.00
	SFA - CAB	£5,000	SFA CAB	0.50%	£0.50
		£60,000			
	<u>CSC</u>				
	LTA loan	£7,010	10 year Interest free loan for Tennis Courts Project	0.70%	£0.70
4423	Salts Development Plan	£20,000	£20,000- Tennis Courts- at least £13,000 can be met from CIL	0.70%	£0.70
	Martello Toilets rebuild PWLB loan	£22,000	To be used as a contingency sum if the Lottery grant to build the Martello Toilets is successful or to obtain a 25 year loan if it is not.	2.20%	£2.20
4402	Seaford In Bloom	£5,000		0.50%	£0.50
4281	Christmas Event Net Expenditure	£3,090	Income £7,210 Expenditure £10,300	0.31%	£0.31
4274	Project Expenditure	£10,000	£5,000-Electric to Bonningstedt Ice Cream Concession £5,000-Salts complete CCTV works	1.00%	£1.00
4424	South Hill Barn Development	£5,000	£5,000- to carry out works to the barn to make it more attractive/more suitable for a broader range of uses	0.50%	£0.50
		£72,100			
	<u>Golf & View</u>				
	Additional Staff	£10,000	Teaching professional contractor	1.00%	£1.00
	Review golf pros contract	£5,000	Legal & Professional advice for reviewing contract	0.50%	£0.50
4272	Equipment Purchase	£8,500	Digger £8,500- £7,000 received in 2020 towards this	0.85%	£0.85
4901	Term Maintenance	£5,000		0.50%	£0.50
		£28,500			



Agenda Item No:	7
Committee:	Finance & General Purposes
Date:	17th December 2020
Title:	First Internal Audit Report for 2020-21
By:	Lucy Clark, Finance Manager
Purpose of Report:	To receive the First Internal Audit Report from Mulberry & Co Ltd for 2020-21

Recommendations

You are recommended:

1. To note the Internal Auditor's report.

1. Information

- 1.1 Following approval by Council on 18th June 2020, Mulberry & Co were appointed as the Internal Auditor for 2020/21.
- 1.2 Their interim audit was carried out remotely on 19th November 2020. All requested information was collated and uploaded to their IRIS OpenSpace, a safe and secure collaboration tool allowing documents to be stored, reviewed and approved.
- 1.3 Mulberry & Co's Interim Audit report is attached as Appendix A.
- 1.4 In summary, it was reported that systems and internal procedures at Seaford Town Council were well established and followed and that there were no significant issues to be addressed nor do they make any recommendations for change.
- 1.5 It should be noted however, that on page 4 of the report, it is stated that the Finance Regulations are being reviewed in December. This has been done by officers and will be brought to Full Council for review and approval at the meeting on January 28th 2021.
- 1.6 It should also be noted that within D. Budget, Precept and Reserves, starting on page 9, it is recognised that officers are recommending to adopt a long term objective of adding £100,000 per year to the general reserve for the next 4/5 years so as to raise it to a more acceptable level. And by doing this, the internal auditor gives their opinion that Seaford Town Council is meeting the control objective required to be met. Councillors should therefore be mindful of this when discussing the budget for 2021/22.
- 1.7 Mulberry & Co are to carry out their second and final audit at a date likely to be in May 2021.

2. Financial Appraisal

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

3. Contact Officer

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

Finance Manager

A handwritten signature in black ink, appearing to read 'Lucy Clark', written over a horizontal line.

Responsible Financial Officer

A handwritten signature in blue ink, appearing to read 'A Singh', written over a horizontal line.

Town Clerk

A handwritten signature in black ink, appearing to read 'A M', written over a horizontal line.

Report 109-20 Appendix A



MULBERRY & CO

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Registered Auditors
& Chartered Tax Advisors

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Our Ref: MARK/SEA001

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

19 November 2020

Dear Lucy

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

Executive Summary

Following completion of our interim internal audit on 19 November 2020 we enclose our report for your kind attention and presentation to the council. The audit was conducted remotely in accordance with current practices and guidelines and testing was risk based. The council was provided a list of items in the plan to prepare in advance and from this we selected further items to sample. Whilst we have not tested all transactions, our samples have where appropriate covered the entire year to date. Where appropriate **recommendations for future action are shown in bold text and summarised in the tables at the end of the report.**

At the **interim visit** we reviewed and performed tests on the following areas:

- Review of the accounting system and financial reporting package
- Review of the Financial Regulations and Standing Orders
- Review of the risk assessments and insurance
- Review of the budgeting process
- Review of salaries
- Review of fixed asset register

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

While the Clerk has left the employment of the council during the year, the Senior Management Team are experienced, and it is clear the council takes governance, policies and procedures very seriously. Whilst my report may contain recommendations to change these are not indicative of any significant failings, but rather are pointers to improving upon an already well ordered system.

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

Registered as auditors in the United Kingdom by the Association of Chartered Certified Accountants.
Partners: Mark L Mulberry BA (Hons) FCCA CTA Temi A McClure FCA

Regulation

The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts. In addition to this, a smaller authority is required by Regulation 5(1) of the Accounts and Audit Regulations 2015 to “undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.”

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

The internal audit reports should therefore be made available to all members to support and inform them when they considering the authority’s approval of the annual governance statement.

Independence and competence

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

Your auditor has over 30 years’ experience in the financial sector with the last 10 years specialising in local government.

Engagement letter

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

Planning and inherent risk assessment

The scope and plan of works including fee structure was issued to the council in September 2020 under separate cover. Copies of this document are available on request. In summary, our work will address each of the internal control objectives as stated on the Annual Internal Audit Report of the Annual Governance and Accountability Return (AGAR).

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

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

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

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

The council continues to use RBS as a day to day accounting package. This is a tried and tested industry specific package and I make no recommendation to change. The system is used regularly to report on and record the financial transactions of the council.

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

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

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

At the interim audit date, I am of the opinion that the control assertion of "Appropriate accounting records have been properly kept throughout the financial year" has been met.

B. FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS (INTERIM AND FINAL AUDIT)**Internal audit requirement**

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

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

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

Confirm by sample testing that councillors sign statutory office forms

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

Confirm that the council is compliant with the relevant transparency code

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

Confirm that the council is compliant with GDPR

The council is fully aware of GDPR and has undergone training. It was noted the council has established common email addresses for all councillors. This is recommended because it gives a natural segregation between work and personal lives, making it clear beyond doubt in what capacity a councillor is acting. In addition to this it gives control to the council, adds a degree of professionalism and in the event of a FOI request limits access to personal computers.

The council has a Privacy Notice on the home page of its website and has a Data Protection Policy. It is clear the council takes its responsibilities seriously and has made every effort to comply with the legislation.

Confirm that the council meets regularly throughout the year

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

Check that agendas for meetings are published giving 3 clear days' notice

The Clerk was able to demonstrate that at least 3 clear days' notice is given on agendas. Whilst we have not tested every single committee and council meeting there was no evidence of non-compliance in giving three clear days' notice of the meeting. It is noted that the non-confidential supporting documentation referred to in the agendas is either included as a hyper-linked in the agenda itself or appended to the agenda. This is an excellent way of providing full transparency for residents, and easy access to required information.

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

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

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

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

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

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

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

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

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

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

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

Receipts and payments are reported to the Finance & General Purposes Committee and evidence of this is recorded in the minutes of the meetings. The agenda contains a finance report which also includes this information along with a signed copy of the bank reconciliation (which has been checked and verified by the committee Chairman) and

income and expenditure reports. The level of detail provided to councillors allows them sufficient information to make informed decisions regarding the council's finances.

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

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

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

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

At the interim audit date, I am of the opinion the council is following its own regulations and that any changes to financial regulations are to be considered minor and not indicative of errors in the system. I am therefore of the opinion that the control assertion "This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for" has been met.

C. RISK MANAGEMENT AND INSURANCE (INTERIM AUDIT)

Internal audit requirement

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

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

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

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

At the interim audit date, I am of the opinion that the control objective of "This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these" has been met

D. BUDGET, PRECEPT AND RESERVES (INTERIM AND FINAL AUDIT)

Internal audit requirement

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

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

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

At the interim audit date, the council held circa £190,000 in a number of clearly defined earmarked reserves. The council has adapted the Financial Regulations to include guidance on the creation and management of earmarked reserves, and a review of those held appears consistent with the regulations adopted. The council also held circa

£184,000 in general reserves at the start of the year. General guidance recommends the council's general reserve should be circa 50% of precept, or 3-6 months net revenue expenditure (NRE), as adjusted for local conditions.

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

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

At the interim audit date, I am of the opinion that the control objective of "The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate" has been met.

E. INCOME (INTERIM AND FINAL AUDIT)

Internal audit requirement

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

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

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

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

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

At the interim audit date, I am of the opinion that the control objective of "Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for" has been met.

F. PETTY CASH (INTERIM AUDIT)

Internal audit requirement

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

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

Due to the remote nature of the interim audit, I was unable to physically reconcile the cash balances, but am in no doubt that the control objective "Petty cash payments were properly supported by receipts; all petty cash expenditure was approved, and VAT appropriately accounted for" has been met.

G. PAYROLL (INTERIM AND FINAL AUDIT)

Internal audit requirement

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

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

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

At the interim audit date, I am of the opinion that salaries are correctly stated on the AGAR and that the control object of "Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied" has been met.

H. ASSETS AND INVESTMENTS (INTERIM AND FINAL AUDIT)

Internal audit requirement

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

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

At the interim audit date, I am of the opinion that the control objective of "Asset and investments registers were complete and accurate and properly maintained" has been met.

I. BANK AND CASH (INTERIM AND FINAL AUDIT)

Internal audit requirement

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

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

At the interim audit date, I am of the opinion that bank and cash balances are properly shown on the AGAR and that the control objective of "Periodic and year-end bank account reconciliations were properly carried out" has been met.

J. YEAR END ACCOUNTS (FINAL AUDIT)

Internal audit requirement

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

To be reviewed at the year end.

K. LIMITED ASSURANCE REVIEW (FINAL AUDIT)

Internal audit requirement

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

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

L: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS (FINAL AUDIT)

Internal audit requirement

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

Due to the Covid 19 outbreak, the statutory deadlines were changed as follows:

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

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

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

Authorities must publish the dates of their public inspection period, and given the removal of the common inspection period and extension of the overall deadlines for this year, it is recommended that all authorities provide public notice on their websites when the public inspection period would usually commence, explaining why they are departing from normal practice for 2019/20 accounts.

The regulations implementing these measures were laid on 7 April and came into force on 30 April 2020.

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

Inspection - Key date	2019/20 Actual	2020/21 Proposed
Date Inspection Notice Issued	1 July 2020	To be reviewed at year end
Inspection period begins	16 July 2020	To be reviewed at year end
Inspection period ends	15 August 2020	To be reviewed at year end
Correct length	Yes	To be reviewed at year end
Common period included?	n/a	To be reviewed at year end

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

I am of the opinion the control objective of "The authority has demonstrated that during summer 2020 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations" has been met.

M. TRUSTEESHIP (INTERIM AUDIT)

Internal audit requirement

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

The council has no trusts.

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

Yours sincerely

A BEAMS

Andy Beams

For Mulberry & Co