



## **Seaford Town Council Full Council Agenda – Thursday, 20<sup>th</sup> June 2024**

### **To the Members of the Full Council**

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

A meeting of the **Full Council** will be held at **Cross Way Church, Clinton Place, Seaford, BN25 1NP** on **Thursday, 20<sup>th</sup> June 2024** at **7.00pm**, which you are summoned to attend.

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

Adam Chugg,

Town Clerk

14<sup>th</sup> June 2024

### **PLEASE NOTE:**

- **The meeting will be recorded and uploaded to the Town Council's YouTube channel shortly after the meeting.**
- **See the end of the agenda for further details of public access and participation.**
- **Ahead of the meeting, the Mayor has requested that a short poem is read before the meeting. Anyone not wishing to take part in this poem reading is invited to wait until 6.55pm before attending the meeting.**

## **AGENDA**

### **1. Apologies for Absence**

To consider apologies for absence.

### **2. Disclosure of Interests**

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

### 3. Public Participation

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

### 4. Petitions

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

### 5. Minutes

To note the following minutes, approving or not approving recommendations as required:

5.1	Full Council	28 <sup>th</sup> March 2024	<a href="#">28.03.24 Full Council Draft Minutes</a>
		29 <sup>th</sup> April 2024	<a href="#">29.04.24 Full Council Draft Minutes</a>
5.2	Climate Change Sub-Committee	18 <sup>th</sup> April 2024	<a href="#">18.04.24 Climate Change Sub-Committee Minutes</a>
5.3	Community Services	7 <sup>th</sup> March 2024	<a href="#">07.03.24 Community Services Draft Minutes</a>
		30 <sup>th</sup> May 2024	<a href="#">30.05.24 Community Services Draft Minutes</a>
5.4	Planning & Highways	4 <sup>th</sup> April 2024	<a href="#">04.04.24 Planning &amp; Highways Draft Minutes</a>
		25 <sup>th</sup> April 2024	<a href="#">25.04.24 Planning &amp; Highways Draft Minutes</a>
		16 <sup>th</sup> May 2024	<a href="#">16.05.24 Planning &amp; Highways Draft Minutes</a>
		6 <sup>th</sup> June 2024	<a href="#">06.06.24 Planning &amp; Highways Draft Minutes</a>

### 6. [Mayor's Update Report](#)

To consider report 28/24 presenting the Mayor's update and details of engagements attended (pages 7 to 10).

***N.B.** Due to this meeting being so soon after the May Full Council meeting, updates from the Town Clerk, Working Groups, Outside Body Representatives and District & County Councillors will be included as usual in the July Full Council agenda.*

## **7. Annual Internal Audit Report Year Ended 31<sup>st</sup> March 2024**

To consider report 25/24 updating the committee on the final internal audit report from Mulberry & Co Ltd for 2023 - 2024 (pages 11 to 22).

## **8. AGAR Section 1 - Annual Governance Statement 2023 – 2024**

To consider report 26/24 enabling Full Council to discuss and approve the Annual Governance Statement 2023 - 2024 (pages 23 to 36).

## **9. AGAR Section 2 – Annual Return Statement of Accounts 2023-2024**

To consider report 27/24 presenting the Final Accounts and Annual Governance and accountability Return (Section 2) for the year ended 31<sup>st</sup> March 2024 for approval and adoption (pages 37 to 68).

## **10. Proposed Tree Planting in Crouch Gardens**

To consider report 30/24 presenting a proposal from Trees for Seaford to plant 15 to 20 trees in the Couch Gardens (pages 69 to 72).

## **11. Internal Communications Procedure – Task & Finish Group**

To consider report 32/24 requesting that the Town Council forms a task and finish group to draft an Internal Communications Procedure (pages 73 to 75).

## **12. Exclusion of Press & Public**

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

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

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

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

## **13. Bönningstedt Steps Concession EXEMPT**

To consider exempt report 33/24 providing a confidential briefing on the process undertaken in relation to the Bönningstedt Steps Concession application and recommending next steps (exempt pages).

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

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

#### **14. Staff Review Update EXEMPT**

To consider exempt report 34/24 providing a confidential update on the progress of the review of the Town Council's staff structure (exempt pages).

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

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

## AGENDA NOTES

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

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

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

Telephone: 01323 894 870

### **Circulation:**

All Town Councillors and registered email recipients.

### **Public Access:**

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

1. Attending the meeting in person.

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

[meetings@seafordtowncouncil.gov.uk](mailto:meetings@seafordtowncouncil.gov.uk) or 01323 894 870 to register your interest in attending at least 24 hours before the meeting.

Spaces will be assigned on a first come, first served basis.

Please note that if you don't register and just attempt to turn up at the meeting, this could result in you not being able to attend if there is no space.

OR

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

### **Public Access to the Venue:**

If you are attending the meeting in person, please arrive from 6.45pm ready for a 7pm meeting start.

### **Public Participation:**

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

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

1. Your statement should be relevant to the activities of the Town Council.
2. You will only be able to speak at a certain point of the meeting; the Chair of the meeting will indicate when this is.

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

## **Public Comments**

Members of the public looking to submit comments on any item of business on the agenda can do so in writing ahead of the meeting and this will be circulated to all councillors.

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

## **Health & Safety Measures:**

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



<b>Report No:</b>	<b>28/24</b>
<b>Agenda Item No:</b>	<b>6</b>
<b>Committee:</b>	<b>Full Council</b>
<b>Date:</b>	<b>20<sup>th</sup> June 2024</b>
<b>Title:</b>	<b>Mayor's Report June 2024</b>
<b>By:</b>	<b>Isabelle Mouland, Assistant Town Clerk</b>
<b>Purpose of Report:</b>	<b>To present the mayor's update report and details of engagements</b>

<b>Recommendations</b>
<b>Full Council is recommended:</b>
1. To note the content of the report.

## 1. Information

- 1.1 The Mayor's update report can be found at Appendix A.
- 1.2 Details of mayoral engagements between 9<sup>th</sup> May and 20<sup>th</sup> June meeting can be found below.
- 1.3 The Mayor of Seaford has attended the following:
  - (a) East Sussex Women of the Year Lunch
  - (b) Sustainability Seaford Fair
  - (c) Lord Lieutenant's Reception
  - (d) D-Day 80<sup>th</sup> Remembrance Service – Seaford War Memorial
  - (e) D-Day 80<sup>th</sup> Commemoration Event – Splash Point
- 1.4 The Deputy Mayor of Seaford has attended:
  - (a) Seahaven Business Awards Gala Dinner
  - (b) Homelink Sussex 25 Years Celebration

## 2. Financial Appraisal

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

### **3. Contact Officer**

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



## **Report 28/24 Appendix A**

### **Mayor's Report to 20<sup>th</sup> June 2024 Town Council**

As you will be aware from the recent press release my focus this year is upon 'Community Resilience' and this topic has grown in part, out of a reflection upon the amazing response of Seafordians' to the Pandemic and the opportunities that were created to keep everyone connected and provided for by so many volunteers across our communities. I am also concerned about the many who remain in their homes, isolated and unable to obtain much needed support, fearing the impacts of current viruses and suffering the loss of contact across the community.

I have chosen to focus my support on the local group SeaFriends, as the one charity I will be promoting this year. I hope we can strengthen community resilience by connecting members of the public with fellow residents and community groups in a bid to enhance Seaford's community cohesion.

I had a delightful time at the Sustainable Seaford Fair on Sunday 1<sup>st</sup> June 2024. The amount of effort in putting this together was quite astonishing resulting in a tremendous afternoon for so many across all ages. I especially wish to thank the three young people who took a long time to show me around, enjoying a bicycle ride to boot! We visited so many stalls and I was pleased to chat with the amazing volunteers from Plastic Free Seaford and the group from the Repair Café amongst many others.

I have realised that we have so many hidden gems within our community and my faith in building community resilience is focussed upon the grace with which these organisations strive to enable people to come together though the medium of music, art, sustainability, climate change, crafts, accessible transport, food etc.

I appreciate it may take time for people to trust in new experiences and new groups, but finding ways to encourage others to join in these activities is so special and rewarding.

I had the honour of laying a wreath for the D-Day Remembrance Service at Seaford War Memorial on 6<sup>th</sup> June, with the Deputy Mayor, Cllr Maggie Wearmouth. This was followed by a very moving commemorative event at Splash Point in the evening. It was wonderful to see so many people coming together to take part in paying tribute to the 80<sup>th</sup> Anniversary of D-Day. After reading the International Tribute, I was joined by Amelia Pook, a pupil from Cradle Hill School, who won the recent Seaford Rotarians Poetry

competition about 'Rebuilding'. I was privileged to read her poem, 'The Meadow of Friendship'.

Over the next couple of weeks, we are putting into place the plans for promoting our Community Picnics, of which I have promised to attend at least 25 in support of our 25<sup>th</sup> Anniversary of Seaford Town Council.

***Councillor Sally Markwell, Mayor of Seaford 2024 to 2025***



<b>Report No:</b>	<b>25/24</b>
<b>Agenda Item No:</b>	<b>7</b>
<b>Committee:</b>	<b>Full Council</b>
<b>Date:</b>	<b>20<sup>th</sup> June 2024</b>
<b>Title:</b>	<b>Annual Internal Audit Report Year Ended 31<sup>st</sup> March 2024</b>
<b>By:</b>	<b>Lucy Clark, Responsible Financial Officer (RFO)</b>
<b>Purpose of Report:</b>	<b>To receive the Final Internal Audit report from Mulberry &amp; Co Ltd for 2023 - 2024</b>

<b>Recommendations</b>
<b>Full Council is recommended:</b>
<ol style="list-style-type: none"> <li>1. To receive and note the Annual Internal Auditor report, Appendix 1.</li> <li>2. To note the Final Report of the Internal Auditor, Appendix 2.</li> </ol>

## 1. Information

- 1.1 Mulberry & Co Ltd were the appointed Internal Auditor for 2023 - 2024. The Final Audit for the year was carried out at the Town Council offices on 31<sup>st</sup> May 2024.
- 1.2 The Internal Auditor is required to complete the Annual Internal Audit report section of the Annual Governance & Accountability Return (AGAR). This is attached as Appendix 1.
- 1.3 Mulberry & Co's Final Audit report is attached in Appendix 2 (please note that this report also makes reference to the interim audit).
- 1.4 Item I – Bank and Cash on page 4 reports no errors were found but due to the size the Town Council's annual budget, it would not benefit from the £85,000 protection limit offered by the Financial Services Compensation Scheme (FSCS) and it is therefore recommended that the Town Council increases the Fidelity Guarantee to £2,000,000.

- 1.5 This recommendation has been acted upon and the Town Council now has its Fidelity Guarantee at £2 million. This incurred a cost of £78.61 which was still within the overall annual insurance budget.
- 1.6 Item J - Year End Accounts (Final Audit) starting on page 4 of Appendix 2 provides a table as per Section 1 of the AGAR and which is recommended to be used as the basis for discussion during item 8 of this agenda.
- 1.7 In summary, the report stated that the internal systems and procedures at Seaford Town Council are well established and followed and that the year-end accounts have been correctly prepared on the income and expenditure basis. There are no recommendations for any changes, and it is in the Internal Auditor's opinion that the AGAR is ready to be signed off by Full Council and the External Auditor.
- 1.8 Following Full Council approval in March 2024, Mulberry & Co Ltd have been appointed for 2024 - 2025 with the interim audit likely to take place in November 2024 and their final audit likely to take place in May 2025.
- 1.9 A report will be brought to Full Council in March 2025 with options to appoint a new Internal Auditor for 2025 - 2026.

## **2. Financial Appraisal**

- 2.1 Specific costs for the Internal Audit are calculated on an hourly rate. The expected net costs for 2023 - 2024 are £205.80 (interim audit) and an estimated cost of £206.25 (final audit), totalling £412.05. The budget for 2023 - 2024 was £600.
- 2.2 Other than the additional insurance cost mentioned above, there are no further financial implications as a result of this report.

## **3. Contact Officer**

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

# Annual Internal Audit Report 2023/24

## SEAFORD TOWN COUNCIL

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

During the financial year ended 31 March 2024, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2023/24 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2023-24 AGAR period, were public rights in relation to the 2022-23 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2022/23 AGAR (see AGAR Page 1 Guidance Notes).	✓		
<b>O. (For local councils only)</b> Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

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

Date(s) internal audit undertaken

31/05/2024 07/11/2023 DD/MM/YYYY

Name of person who carried out the internal audit

M. WEBBER - MULBERRY LASUTOR

Signature of person who carried out the internal audit

SIGNATURE REQUIRED  
M. WEBBER

Date

31/05/2024

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

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



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

31 May 2024

Dear Lucy

**Re: Seaford Town Council**  
**Internal Audit Year Ended 31 March 2024 – Year-End Audit report**

**Executive summary**

Following completion of our year-end internal audit on 31 May 2024 we enclose our report for your kind attention and presentation to the council. This report contains details of the additional testing conducted at year-end and should be considered alongside the interim audit report issued following our interim audit on 7 November 2023. The audits were conducted in accordance with current practices and guidelines and testing was risk based. Whilst we have not tested all transactions, our samples have where appropriate covered the entire year to date.

Our report is presented in the same order as the assertions on the internal auditor report within the published AGAR. The start of each section details the nature of the assertion to be verified. Testing requirements follow those detailed in the audit plan previously sent to the council, a copy of this is available on request. The report concludes with an opinion as to whether each assertion has been met or not. Where appropriate **recommendations for action are shown in bold text and are summarised in the table at the end of the report.**

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

It is clear the council takes governance, policies and procedures seriously and I am pleased to report that overall, the systems and procedures you have in place are fit for purpose and whilst my report may contain recommendations to change these are not indicative of any significant failings, but rather are pointers to improving upon an already well-ordered system.

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

**Regulation**

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

Internal auditing is an independent, objective assurance activity designed to improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness

of risk management, control and governance processes. The purpose of internal audit is to review and report to the authority on whether its systems of financial and other internal controls over its activities and operating procedures are effective.

Internal audit's function is to test and report to the authority on whether its specific system of internal control is adequate and working satisfactorily. The internal audit reports should therefore be made available to all Members to support and inform them when they considering the authority's approval of the annual governance statement.

### Independence and competence

Your audit was conducted by Michelle Webber on behalf 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 27 years' experience in the financial sector with the last 12 years specialising in local government.

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

### Engagement Letter

An engagement letter was previously issued to the council covering the 2023/24 internal audit assignment. Copies of this document are available on request.

### Planning and inherent risk assessment

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

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

### Year-End Audit

The year-end audit was conducted on site. Information was requested from the council in advance of the audit taking place, and this was reviewed along with other information published on the council's website [www.seafordtowncouncil.gov.uk](http://www.seafordtowncouncil.gov.uk)

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**Interim Audit - Points Carried Forward**

Audit Point	Audit Findings	Council comments on actions taken since interim visit
None		

**B. FINANCE REGULATIONS, GOVERNANCE AND PAYMENTS****Internal audit requirement**

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

**Audit findings**

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

Further to the testing conducted at the interim audit, I reviewed the income and expenditure reports, and I was able to confirm amounts processed were consistent and had been approved in accordance with the council's adopted Financial Regulations.

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

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

**Audit findings**

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

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

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

**D. BUDGET, PRECEPT AND RESERVES****Internal audit requirement**

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

**Audit findings**

Comprehensive financial management information is presented to Finance and General purpose committee meetings, including updated detailed income and expenditure reports with detailed variances, bank reconciliation and Receipts and payments details for the quarter which are all appendix to the agenda. This is providing councillors with sufficient opportunity to scrutinise the council's overall financial position.

Analysis of the council's year-end income and expenditure report shows total income for the year reported as 109.4% and total expenditure as 102%, suggesting that the council budget was set appropriately and has been carefully monitored throughout the year.



At the end of the financial year, the council held circa £839,819 in earmarked reserves (EMR). The council also held circa £854,602 in the general reserve at the end of the financial year. I was able to compare reserve information across the management accounts and the AGAR working documents and found the totals to be consistent.

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

The general reserve balance is within the recommended range.

## G. PAYROLL

### **Internal audit requirement**

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

### **Audit findings**

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

## H. ASSETS AND INVESTMENTS

### **Internal audit requirement**

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

### **Audit findings**

I confirmed the asset register total matches that included in box 9 (total fixed assets plus long term investments and assets) on the AGAR and was able to trace the changes to the previous year's total against the asset register. I confirmed by sample testing of the invoices that items added during the year has been accurately recorded as the original net purchase price.

The council has a Public Works Loan Board (PWLB) loan, and I confirmed the year-end balance and in year payments against the PWLB documents.

## I. BANK AND CASH

### **Internal audit requirement**

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

### **Audit findings**

I reviewed the March 2024 bank reconciliation for all accounts and was able to confirm the balances to the bank statements and found no errors.

Due to the size of the council's annual budget, it does not benefit from the £85,000 protection limit offered by the Financial Services Compensation Scheme (FSCS). **I would recommend the council increases the Fidelity Guarantee to £2 Million.**

## J. YEAR END ACCOUNTS

### **Internal audit requirement**

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

### **Audit findings**

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

### **Section 1 – Annual Governance Statement**

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

	<b>Annual Governance Statement</b>	<i>'Yes', means that this authority</i>	Suggested response based on evidence
1	We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>	<b>YES</b> – accounts follow latest Accounts and Audit Regulations and practitioners guide recommendations.
2	We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>	<b>YES</b> – there is regular reporting of financial transactions and accounting summaries, offering the opportunity for scrutiny.
3	We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>	<b>YES</b> – the Clerk advises the council in respect of its legal powers.
4	We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>	<b>YES</b> – the requirements and timescales for 2022/23 year-end were followed.
5	We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>	<b>YES</b> – the council has a risk management scheme and appropriate external insurance.
6	We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>	<b>YES</b> – the council has appointed an independent and competent internal auditor.
7	We took appropriate action on all matters raised in reports from internal and external audit.	<i>responded to matters brought to its attention by internal and external audit.</i>	<b>YES</b> – matters raised in internal and external audit reports have been addressed.
8	We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and. Where appropriate, have included them in the accounting statements.	<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>	<b>YES</b> – no matters were raised during the internal audit visits.
9	Trust funds including charitable – In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/asset(s),	<i>has met all its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>	<b>N/A</b> – the council has no trusts

	including financial reporting and, if required, independent examination or audit.		
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### **Section 2 – Accounting Statements**

AGAR box number		2022/23	2023/24	Internal Auditor notes
1	Balances brought forward	1,150,339	1,742,786	Agrees to 2022/23 carry forward (box 7)
2	Precept or rates and levies	1,044,965	1,061,609	Figure confirmed to central precept record
3	Total other receipts	1,858,980	1,590,398	Agrees to underlying accounting records
4	Staff costs	905,279	1,022,372	Agrees to underlying accounting records. Includes only expenditure allowed as staff costs (see section G)
5	Loan interest/capital repayments	121,854	119,979	Confirmed to PWLB documents
6	All other payments	1,284,365	1,567,721	Agrees to underlying accounting records
7	Balances carried forward	1,742,786	1,684,721	Casts correctly and agrees to balance sheet
8	Total value of cash and short-term investments	1,887,534	1,694,421	Agrees to bank reconciliation for all accounts
9	Total fixed assets plus long-term investments and assets	10,927,096	10,790,047	Matches asset register total and changes from previous year have been traced
10	Total borrowings	1,397,286	1,325,624	Confirmed to PWLB documents
11a	Disclosure note re Trust Funds (including charitable)	NO	NO	No – the council is not a sole trustee
11b	Disclosure note re Trust Funds (including charitable)	N/A	N/A	N/A – the council is not a sole trustee

#### **Audit findings**

The year-end accounts have been correctly prepared on an income and expenditure basis with the box 7 and 8 reconciliation explained due to year-end debtors, creditors, accruals, payments in advance and receipts in advance. Amounts for each of these are similar to those for the previous year and appropriate for a council of this size and financial activity level.

The AGAR correctly casts and cross casts and last year's comparatives match the figures submitted for 2022/23 and published on the council website.

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

#### **K. LIMITED ASSURANCE REVIEW**

##### **Internal audit requirement**

*IF the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")*

#### **Audit findings**

The council did not certify itself exempt in 2022/23 due to exceeding the income and expenditure limits and this test does not apply.

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

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

**Audit findings**

For councils with a turnover over £25,000, it is recommended best practice to follow the Local Government Transparency Code 2015, but not a statutory requirement and therefore not subject to verification during the internal audit.

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

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

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

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

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

I was able to confirm that pages 4 (Annual Governance Statement), 5 (Accounting Statements) and 6 (External Auditor's Report and Certificate) of the AGAR are available for review on the council website for financial years 2018/19 to 2022/23 inclusive.

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

*The authority has demonstrated that during summer 2023 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.*

**Audit findings**

Inspection – key dates	2022/23 Actual	2023/24 Proposed
Date AGAR signed by council	29 June 2023	20 June 2024
Date inspection notice issued	30 June 2023	28 June 2024
Inspection period begins	4 July 2023	1 July 2024
Inspection period ends	11 August 2023	9 August 2024
Correct length (30 working days)	Yes	Yes
Common period included (first 10 working days of July)	Ye	Yes

I am satisfied the requirements of this control objective were met for 2022/23, and assertion 4 on the Annual Governance Statement can therefore be signed off by the council.

I was able to confirm that the proposed dates for 2023/24 meet the statutory requirements.

**Achievement of control assertions at year-end audit date**

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

	<b>INTERNAL CONTROL OBJECTIVE</b>	<b>YES</b>	<b>NO</b>	<b>NOT COVERED</b>
A	Appropriate accounting records have been properly kept throughout the financial year	√		
B	This authority complied with its Finance Regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for	√		
C	This authority assesses the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these	√		
D	The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	√		
E	Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for	√		
F	Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for	√		
G	Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	√		
H	Asset and investments registers were complete and accurate and properly maintained.	√		
I	Periodic bank account reconciliations were properly carried out during the year.	√		
J	Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	√		
K	If the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")</i>			√
L	The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation	√		
M	The authority, during the previous year (2022/23) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(evidenced by the notice published on the website and/or authority approved minutes confirming the dates set)</i> .	√		
N	The authority has complied with the publication requirements for 2022/23 AGAR.	√		
O	Trust funds (including charitable) – The council met its responsibilities as a trustee.			√

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

Yours sincerely

*m. webber*

**Michelle Webber**

**For Mulberry Local Authority Services Ltd**

**Year-End Audit - Points Carried Forward**

Audit Point	Audit Findings	Council comments
BANK AND CASH	I would recommend the council increases the Fidelity Guarantee to £2 Million.	



<b>Report No:</b>	<b>26/24</b>
<b>Agenda Item No:</b>	<b>8</b>
<b>Committee:</b>	<b>Full Council</b>
<b>Date:</b>	<b>20<sup>th</sup> June 2024</b>
<b>Title:</b>	<b>AGAR Section 1 - Annual Governance Statement 2023 – 2024</b>
<b>By:</b>	<b>Lucy Clark, Responsible Financial Officer (RFO)</b>
<b>Purpose of Report:</b>	<b>To enable Full Council to discuss and approve the Annual Governance Statement 2023 - 2024</b>

<b>Recommendations</b>
<b>Full Council is recommended:</b>
<ol style="list-style-type: none"> <li>1. To agree that to the best of its knowledge and belief, it has complied with all assertions in the Annual Governance Statement for the year ended 31<sup>st</sup> March 2024.</li> <li>2. To approve the Annual Governance Statement for the Year Ended 31<sup>st</sup> March 2024 (Appendix 1) and authorise the Chair and Town Clerk to sign Section 1 of the Annual Governance and Accountability Return (AGAR) on behalf of the Town Council.</li> </ol>

## **1. Information**

- 1.1** The full AGAR should be viewed as a whole document and is therefore attached as Appendix 1. Reports 25-24 and 27-24 on this agenda also refer to sections of the AGAR. This report relates to the Annual Governance Statement, Section 1 on page 4.
- 1.2** The Town Council is required, by 30<sup>th</sup> June each year, to complete and approve the Annual Governance and Accountability Return (AGAR), which is the Statutory Accounts of the Town Council as at 31<sup>st</sup> March 2024. In doing this the Accounts and Audit Regulations require the Town Council to

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

- 1.3** Section 1, the AGS, must be approved before approving Section 2 (Accounting Statements) by approving them as separate items on an agenda.
- 1.4** The purpose of the AGS is to enable the Town Council to report publicly on its arrangements for ensuring that its business is conducted in accordance with the law, regulations and proper practices. Ensuring that public money is safeguarded and properly accounted for.
- 1.5** This assurance is in the form of a number of statements known as assertions, to which the Town Council needs to answer 'yes' or 'no'. The Town Council needs to have evidence to support a 'yes' answer to an assertion AGS.
- 1.6** The Town Council conducted an annual review of its Internal Controls and Risk Registers at its meeting on 28<sup>th</sup> March 2024.
- 1.7** The statements in the AGS are explained in Appendix 2 and should be read in conjunction with report 25-24 - Appendix 2, the Internal Auditor's report section J, agenda item 7.
- 1.8** The AGS is signed by the Mayor and Town Clerk on behalf of the Town Council.

## **2. Publication Requirements**

- 2.1** Under the Accounts and Audit Regulations 2015, Regulation 15 (2), the Town Council must publish the following on its website before 1<sup>st</sup> July each year:
  - (a)** The 'Notice of Period for the Exercise of Public Rights' and declaration that the accounting statements are not yet audited.
  - (b)** Section 1 – Annual Governance Statement approved and signed (page 4 of the AGAR).
  - (c)** Section 2 – Accounting Statements approved and signed (page 5 of the AGAR).
  - (d)** It is also recommended as good practice to publish the Annual Internal Audit report.
- 2.2** The Responsible Finance Officer (RFO), on behalf of the Town Council, must set the period of exercise of public rights. This period must be set for



30 consecutive working days where the approved accounts and accounting records can be inspected by members of the public during set times of the day. These dates have been set as 1st July 2024 to 9th August 2024.

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

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

### **3. Financial Appraisal**

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

### **4. Contact Officer**

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

# Annual Governance and Accountability Return 2023/24 Form 3

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

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
  - are unable to certify themselves as exempt (fee payable); or
  - have requested a limited assurance review (fee payable)

## Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2023/24

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
  - The **Annual Internal Audit Report** **must** be completed by the authority's internal auditor.
  - **Sections 1 and 2** **must** be completed and approved by the authority.
  - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2024**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2024**. Reminder letters will incur a charge of £40 +VAT:
  - the Annual Governance and Accountability Return Sections 1 and 2, together with
  - a bank reconciliation as at 31 March 2024
  - an explanation of any significant year on year variances in the accounting statements
  - notification of the commencement date of the period for the exercise of public rights
  - Annual Internal Audit Report 2023/24

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

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

## Publication Requirements

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

Before 1 July 2024 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2023/24**, approved and signed, page 4
- **Section 2 - Accounting Statements 2023/24**, approved and signed, page 5

Not later than 30 September 2024 authorities **must** publish:

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

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

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

## Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2023/24

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide\** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2024.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide\**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the bank reconciliation is incomplete or variances not **fully** explained then additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2023) equals the balance brought forward in the current year (Box 1 of 2024).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2024**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including <b>the dates set for the period for the exercise of public rights</b> , been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', has an explanation been published?		
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at <b>31 March 2024</b> been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? <b>NB:</b> do not send trust accounting statements unless requested.		

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

# Annual Internal Audit Report 2023/24

## SEAFORD TOWN COUNCIL

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

During the financial year ended 31 March 2024, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2023/24 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2023-24 AGAR period, were public rights in relation to the 2022-23 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2022/23 AGAR (see AGAR Page 1 Guidance Notes).	✓		
<b>O. (For local councils only)</b> Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

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

Date(s) internal audit undertaken

31/05/2024 07/11/2023 DD/MM/YYYY

Name of person who carried out the internal audit

M. WEBBER - MULBERRY LASUDAIR

Signature of person who carried out the internal audit

SIGNATURE REQUIRED  
M. WEBBER

Date

31/05/2024

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

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

## Section 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

**SEAFORD TOWN COUNCIL**

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2024, that:

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

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

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

**20/06/2024**

and recorded as minute reference:

**MINUTE REFERENCE**

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

Chair

**SIGNATURE REQUIRED**

Clerk

**SIGNATURE REQUIRED**

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

## Section 2 – Accounting Statements 2023/24 for

### SEAFORD TOWN COUNCIL

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	1,150,339	1,742,786	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	1,044,965	1,061,609	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	1,858,980	1,590,398	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	905,279	1,022,372	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	121,854	119,979	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	1,284,365	1,567,721	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	1,742,786	1,684,721	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	1,887,534	1,694,421	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>
9. Total fixed assets plus long term investments and assets	10,927,096	10,790,047	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	1,397,286	1,325,624	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)		✓		The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)			✓	The figures in the accounting statements above exclude any Trust transactions.

I certify that for the year ended 31 March 2024 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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

*[Signature]*  
SIGNATURE REQUIRED

Date

31/05/2024

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

20/06/2024

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

### Section 3 – External Auditor’s Report and Certificate 2023/24

In respect of

SEAFORD TOWN COUNCIL

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

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

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

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

- summarises the accounting records for the year ended 31 March 2024; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

#### 2 External auditor’s limited assurance opinion 2023/24

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

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

#### 3 External auditor certificate 2023/24

We certify/do not certify\* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2024.

\*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YYYY

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



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

Review of Effectiveness of the System of Internal Controls			
	Statement	Explanatory Note	Evidence
		opportunity for electors to exercise their rights to inspect the financial records and ask the auditor questions.	The Internal Auditor has reviewed the financial transactions. There were no matters of actual or potential non-compliance with laws, regulations or proper practices that could have had a significant financial effect on the running of the Council.
4.	Seaford Town Council provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	Confirms that during the year the Council has allowed persons who are interested to the opportunity to exercise their rights to inspect the financial records and ask the auditor questions.	The notice of electors' rights is placed on the Council's website in accordance with the regulations and the accounts can be inspected on prior arrangement with the RFO. The Council gave all persons interested opportunity to inspect and ask questions about its accounts.
5.	Seaford Town Council carried out an assessment of the risks facing us and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	<p>This Statement Covers the council's responsibility to develop, implement and regularly monitor the effectiveness of the systems of internal control covering:</p> <ul style="list-style-type: none"> <li>• The overall control environment</li> <li>• The identification, documentation, evaluation and management of operational and financial risks</li> </ul>	<p>Risk Management and Insurance was reviewed by the Internal Auditor who was satisfied that the Council reviews its risk arrangements and documents in a clear and logical manner that allows for mitigation in terms of insurance or action, and that the Council considers the risks the Council faces in terms of achieving its objectives.</p> <p>Council reviewed the Internal Controls and risk registers at its meeting on 28<sup>th</sup> March 2024.</p>

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

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



<b>Report No:</b>	<b>27/24</b>
<b>Agenda Item No:</b>	<b>9</b>
<b>Committee:</b>	<b>Full Council</b>
<b>Date:</b>	<b>20<sup>th</sup> June 2024</b>
<b>Title:</b>	<b>Annual Governance and Accountability Return - Accounting Statements (Section 2) and Final Accounts 2023 - 2024</b>
<b>By:</b>	<b>Lucy Clark, Responsible Financial Officer (RFO)</b>
<b>Purpose of Report:</b>	<b>To present the Final Accounts and Annual Governance and Accountability Return (Section 2) for the year ended 31<sup>st</sup> March 2024 for approval and adoption</b>

<b>Recommendations</b>
<b>Full Council is recommended:</b>
<ol style="list-style-type: none"> <li>1. To consider and approve Section 2 of the Annual Governance and Accountability return - Accounting Statements 2023 – 2024, by resolution.</li> <li>2. To authorise the Mayor, as Chair of the Town Council, to sign Section 2 of the Annual Governance and Accountability Return 2023 – 2024, on behalf of the Town Council.</li> <li>3. To note Earmarked Reserve movements and Capital Expenditure in the year.</li> </ol>

## **1. Information**

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

- 1.2 Following Section 1 of the AGAR having been reported on in item 8 of this agenda, attached as **Appendix 1** is a copy of Section 2 of the AGAR which has been signed by the RFO in accordance with regulations.
- 1.3 Section 2 – Accounting Statements summarises the Town Council’s transactions for the 2023 – 2024 financial year and its position at the yearend of 31<sup>st</sup> March 2024.
- 1.4 The accounts have been prepared in accordance with The Practitioners’ Guide (England) 2023, issued by the Joint Panel on Accountability and Governance (JPAG) to support the preparation, by smaller authorities in England, of statutory annual accounting and governance statements as found in the Annual Governance and Accountability Return.
- 1.5 These accounts present a true and fair view of the financial position of the Town Council as at 31<sup>st</sup> March 2024 and its income and expenditure for the year.
- 1.6 The AGAR is “subject to audit”. It has not yet been audited by PKF Littlejohn LLP, who are the Town Council’s appointed external auditors.
- 1.7 The auditor’s role is to review the AGAR and supporting documentation and report whether any matters have come to their attention that give cause for concern or that the relevant legislation and regulatory requirements have not been met. This is a negative assurance audit (i.e. confirmation that facts are accurate because there is no evidence to the contrary) and should be complete by 30<sup>th</sup> September 2024.
- 1.8 Section 2 - Accounting Statements of the AGAR comprises of four linked sections, which should be read as a whole (see Appendix 1 of report 26-24 agenda item 8). The parts are:
  - The Annual Internal Audit Report (see report 25-24 plus appendices)
  - Section 1 - the Annual Governance Statement (see report 26-24 plus appendices)
  - Section 2 - the Accounting Statements (attached as Appendix1)
  - Section 3 - the External Auditors certificate and opinion (to be completed after the audit)
- 1.9 In addition to the Accounting Statements as set out in the AGAR, the External Auditor has also asked for:

- Completed confirmation of dates of period for the provision of public rights form
- A bank reconciliation. The document is attached as **Appendix 2**
- An explanation of any significant variances of 15% / £100,000 or more from last year's figures. The document is attached as **Appendix 3**
- A reconciliation between boxes 7 and 8 on the accounting statement. The document is attached as **Appendix 4**
- Explanations of the reasons for any 'No' assertions on Section 1 (there are none to report)
- Evidence that the Town Council has complied with the criteria for general power of competence where a general power of competence is held. This includes:
  - a) Copy of the minute resolving the adoption of the general power of competence; and
  - b) Evidence that at least two thirds of the total number of members had been elected at the date of adoption; and
  - c) Evidence that the Town Clerk held either the CiLCA/CHELP/CHEilCA/level 1 foundation degree in CEG at the date of adoption
- If the 2022 - 2023 external auditor report included any 'except for' matters, copies of minutes and agreed plan showing corrective action to address these matters (there were none to report).
- If the authority has income or expenditure of more than £2,000,000, which the Town Council does:
  - i. Copies of the year end bank statements to support the bank reconciliation
  - ii. The detailed internal audit report regardless of whether there were issues or recommendations raised, together with evidence that demonstrates that any recommendations made have been addressed (see report 25-24 plus appendices)
  - iii. Evidence that the authority has considered the independence of the internal auditor and has considered and agreed the internal

audit programme of work, having regard to the authority's identified risks

- iv. Evidence of engagement of the internal auditor and scope of the internal audit (only required where there has been a change in the appointed auditor since the information previously submitted in prior years).

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

- Box 1 - Balances brought forward: This figure is the value of total reserves (General Reserve + Earmarked Reserves). The figure of £1,742,786 at 1<sup>st</sup> April 2023 must be equal to the value of Box 7 from the previous year which shows the balance to carry forward.
- Box 2 - Annual Precept: The total figure received from Lewes District Council for 2023 - 2024 was £1,061,609. The annual return requires this figure to be shown separately from other income.
- Box 3 - Total Other Receipts: The amount of £1,590,398 relates to all income or receipts as recorded in the cashbook with the exception of the Precept which is included within box 2.
- Box 4 - Staff Costs: This box includes salaries and wages, PAYE, NICs, pension contributions and severance payments. It does not include payments to other consultants, expenses or payroll costs, which are included in box 6.
- Box 5 - Loan interest/capital repayments: These costs relate to the repayment plans to the Public Works Loan Board (PWLB) for both The View and Hurdis House, and the Lawn Tennis Association (LTA) for the Salts Tennis Courts.
- Box 6 - Total Other Payments: The amount of £1,567,721 relates to all expenditure or payments as recorded in the cashbook excluding staff costs and loan repayments which are shown in boxes 4 and 5 as above.
- Box 7 - Balances Carried Forward: This is the total balance of reserves (General and Earmarked) at the end of the year taking into account all creditors being paid and all debtors received.



- Box 8 - Total cash and short-term investments: This is the sum of the Co-operative Current Account, the CCLA Investment Account and cash holdings. This amount does not take into account any debtors that are still owed or creditors that are due to be paid.
- Box 9 - Total fixed assets plus other long-term investments as assets: This figure is obtained from the Asset Register and is based on the original purchase cost or a proxy cost if this is not known. The assets are not to be revalued (other than for insurance purposes) or depreciated during the year. The change in this figure is due to additions or disposals of assets which can be identified within the cashbook during the year. The figure for 2022 - 2023 has been restated to include the Town Council's defibrillators.
- Box 10 - Total borrowings: This figure is the outstanding capital balance as at 31<sup>st</sup> March 2024 and relates to all loans.

**1.11** The Annual Internal Audit Report (part of the AGAR) has been completed by the Internal Auditor and is attached as Appendix 1 of report 25-24, previously reported in item 7 of this agenda. This along with the final internal audit report written by the Internal Auditor for 2023 – 2024 (Appendix 2 of report 25-24) confirms that:

*the year-end accounts have been correctly prepared on an income and expenditure basis with the box 7 and 8 reconciliation explained due to year-end debtors, creditors, accruals, payments in advance and receipts in advance. The amounts for each of these are similar to those in the previous year and appropriate for a council of this size and financial activity level.*

*The AGAR correctly casts and cross casts and last year's comparatives match the figures submitted for 2022/23 and published on the council website.*

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

**1.12** The notice of appointment of date for the exercise of elector's rights will be published by 28<sup>th</sup> June 2024. Reporting that the AGAR and supporting

documentation will be available for public inspection between **1<sup>st</sup> July** and **9<sup>th</sup> August 2024**.

## **2. Financial Appraisal**

- 2.1** Attached in **Appendix 5** is the Detailed Income & Expenditure report for the year 2023 – 2024 showing actual spends against the original budget set by the Town Council in January 2023. Each spending committee will receive a more detailed report of the year end relating to that committee.
- 2.2** As shown in the grand totals on the final page of Appendix 5, the Net Income over Expenditure against budget figure shows there was an overall expenditure of £58,065. £258,815 has been spent from Earmarked Reserves (EMR) and £15,279 has been received and transferred into EMR. EMRs are covered in further detail in section 3 of this report.
- 2.3** The total of all Income in the year (including Precept) was £2,652,007.
- 2.4** Income (excluding the Precept) (Box 3) is down by 14.45% on the previous year (see Appendix 3 for explanation of significant variances).
- 2.5** Total Expenditure in the year was £2,710,072.
- 2.6** Expenditure (Box 6) excluding loans and staff costs is up by 22.06% (see Appendix 3 for explanation of significant variances).
- 2.7** Staff Costs (Box 4) are up by 12.93% (see Appendix 3 for explanation of significant variances).
- 2.8** Taking into account the net Income over Expenditure and EMR transfers, the General Reserve increased by £56,884 from £788,017 to £844,901, see Balance Sheet attached as **Appendix 6**.
- 2.9** This is once again a great achievement, and it is very pleasing to say that this remains sufficient to meet the Town Council's financial objectives.

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

- 3.1** The opening balance of the Town Council's EMR was £954,768.92 after transfers in and out. The closing balance was £839,819.47.
- 3.2** Of this, the EMRs for Tree Planting, CIL Receipts and Capital Receipts have commitments or can only be used for certain things. The full list of EMRs and their movements and explanations can be found in **Appendix 7**.
- 3.3** In accordance with Financial Regulations, at the year end some unspent balances can be transferred to EMRs by the RFO, in consultation with the

Chair of Finance & General Purposes. These EMRs enable contingency funds to be built – year on year from current year underspends - and used against known and unknown liabilities. The availability of these EMRs supports the Town Council to keep increases in future precepts to a minimum.

- 3.4** As the level of funds in the General Reserve are now robust and have met the Town Council's financial objectives, sums on unspent budgets have been added to EMRs to meet future liabilities. See **Appendix 8** for all year end transfers to EMR with explanations.

#### **4. Capital Receipts, Income and Expenditure**

- 4.1** The Capital Receipts Reserve (EMR 363) had an opening balance of £133,705.50 on 1<sup>st</sup> April 2023. As reported at the end of last year, these funds were all committed towards the cost of refurbishing the Martello Toilets. As no capital receipts were received during the 2023 - 2024 financial year, the balance as at 31<sup>st</sup> March 2024 is zero.
- 4.2** For clarification, the remaining costs for the Martello Toilets was taken from the Seafront Development Plan and CIL EMRs as per Full Council approval in November 2023.
- 4.3** Total Income received including Precept was 109.4% of budget resulting in £228,448 of additional income that can largely be explained as:

**Golf Course** – whilst income was lower than budget by £16,789 for season tickets, lockers and buggy hire, this was more than offset by all green fee and society income exceeding their budgets by £66,030. Along with other small variances, the overall golf income being £49,467 better than budget.

**The View** – combined food and bar income exceeded budget by £27,171. Along with unbudgeted rent relating to The View transfer and other small variances, the overall income is £34,973 better than budget.

**F&GP** – CCLA interest came in at £93,647 more than budget and £38,866 was received for the partial exemption VAT refund. Taking into account income not received within the Hurdis House costs centre, the overall income for this committee is £108,720 better than budget.

**Community Services** – whilst there are many varying factors across the eighteen costs centres within this committee, the most significant reasons for the additional £35,287 income can be explained as unbudgeted receipts from grants (including CIL), filming, sponsorship and memorials which is then offset by income the tennis and seafront concession income that didn't quite meet their targets. It should also be noted that the income from memorials and part of the CIL funding was used to cover expenditure.

- 4.4** Total expenditure was 102.6% of budget resulting in a £69,167 additional spend. Whilst it is quite difficult to summarise this additional expenditure due to the numerous variances and use of EMRs, significant additional spends can be explained as:

**F&GP** – the majority of the additional spend within this committee is due to staffing costs which is a result of new roles, pay deal and incremental increases. Other additional spends relate to software support, professional fees and service charges all resulting in an additional spend of £91,274 within this committee.

**Community Services** – additional spends included the new toilet cleans at South Street, The Salts and Martello totalling £18,110 (not budgeted); the new CCTV within the town was an additional cost of £17,469 (approved to be taken from general reserves); Martello Toilets refurbishment of £38,192 (additional to budget approved to be used from CIL), and; additional playground costs of £5,933. Of this £73,771 additional spend, it would be offset by savings in the Grounds Maintenance, South Hill Barn Development and Projects budgets totalling £62,646. Along with other smaller variances, the total additional expenditure made by this committee was £17,888.

**Golf & The View** – the overall committee expenditure was better than budget by £39,995. This is due to various savings within the budgets and that The View experienced lower expenditure due to the transfer on 1<sup>st</sup> March and consequently having few expenses in that final month.

## **5. Conclusion**

- 5.1** The overall net expenditure for 2023 - 2024 is £58,065 compared to the budgeted expenditure of £217,346. This is an improvement of £159,280 and which is summarised within 4.2 and 4.3 above.
- 5.2** The closing General Reserve at 31<sup>st</sup> March 2024 is £844,901 and the EMRs are £839,820. Total Reserves are £1,684,721.
- 5.3** The Town Council is now in a strong position characterised by robust reserves to secure its financial future without necessitating significant increases in the precept in the next couple of years.
- 5.4** All committees did better than budgeted i.e. lower net expenditure, excluding the precept, and each will receive a detailed report on their income and expenditure.

## **6. Contact Officer**

The Contact Officer for this report is Lucy Clark, RFO.

## Section 2 – Accounting Statements 2023/24 for

## SEAFORD TOWN COUNCIL

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	1,150,339	1,742,786	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	1,044,965	1,061,609	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	1,858,980	1,590,398	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	905,279	1,022,372	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	121,854	119,979	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	1,284,365	1,567,721	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	1,742,786	1,684,721	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	1,887,534	1,694,421	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>
9. Total fixed assets plus long term investments and assets	10,927,096	10,790,047	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	1,397,286	1,325,624	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
<b>For Local Councils Only</b>	Yes	No	N/A
11a. Disclosure note re Trust funds (including charitable)		✓	The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)			✓ The figures in the accounting statements above exclude any Trust transactions.

I certify that for the year ended 31 March 2024 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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

*[Signature]*  
SIGNATURE REQUIRED

Date

31/05/2024

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

20/06/2024

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

## Seaford Town Council 2023/24

## Bank - Cash and Investment Reconciliation as at 31 March 2024

	<u>Account Description</u>	<u>Balance</u>
<u>Bank Statement Balances</u>		
1	31/03/2024 Coop Community Direct Plus	74,092.40
2	31/03/2024 Petty Cash	119.30
4	31/03/2024 The View Petty Cash	139.22
5	31/03/2024 CCLA-Public Sector Deposit	1,620,000.00
		<b>1,694,350.92</b>
<u>Other Cash &amp; Bank Balances</u>		
	Golf Proshop Float	70.00
		<b>70.00</b>
		<b>1,694,420.92</b>
<u>Receipts not on Bank Statement</u>		
0	31/03/2024 All Receipts Cleared	0.00
		<b>0.00</b>
<b>Closing Balance</b>		<b>1,694,420.92</b>
<u>All Cash &amp; Bank Accounts</u>		
1	Current/Deposit Account	74,092.40
2	Petty Cash	119.30
4	The View Petty Cash	139.22
5	CCLA-Public Sector Deposit	1,620,000.00
	Other Cash & Bank Balances	70.00
	<b>Total Cash &amp; Bank Balances</b>	<b>1,694,420.92</b>

Explanation of variances – pro forma

Name of smaller authority: **SEAFORD TOWN COUNCIL**  
 County area (local councils and parish meetings only): **EAST SUSSEX**

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

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

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- **New from 2020/21 onwards:** variances of £100,000 or more require explanation regardless of the % variation year on year;

	2022/23 £	2023/24 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, <b>DO NOT OVERWRITE THESE BOXES</b>	Explanation from smaller authority ( <u>must include narrative and supporting figures</u> )
1 Balances Brought Forward	1,150,339	1,742,786				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	1,044,965	1,061,609	16,644	1.59%	NO		
3 Total Other Receipts	1,858,980	1,590,398	-268,582	14.45%	YES		Community Services Committee: £378,976 CIL received in 22/23 compared to £7,839 in 23/24 - diff (£371,137). E&GP Committee: £39,573 interest received in 22/23 compared to £105,647 in 23/24 - diff £66,074. VAT reclaim of £38,866 in 23/24 - diff £38,866 Overall Diff - (£266,197)
4 Staff Costs	905,279	1,022,372	117,093	12.93%	YES		Admin Dept New 'HAPS' role; new Sponsorship role; Cilca increment; pay deal and incremental increases - diff £84,500 Golf Course: Job Evaluation & regrading, pay deal & incremental increases - diff £40K The View: Staff were TUPED to new company on 1st March thus no salaries paid this month - diff (£7K) Overall Diff - £117,500
5 Loan Interest/Capital Repayment	121,854	119,979	-1,875	1.54%	NO		
6 All Other Payments	1,284,365	1,567,721	283,356	22.06%	YES		Refurbishment of Martello Toilets costing £258,192 in 23/24
7 Balances Carried Forward	1,742,786	1,684,721				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	1,887,534	1,694,421				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	10,927,096	10,790,047	-137,049	1.25%	YES		22/23: RESTATED Figure - 3 defibrillators not entered on register when purchased - £3,557. 23/24: Additions: Container £2,230; compostable toilets £20,580; new CCTV cameras £25,204 Disposals: Martello Kiosk £15,540; The View contents £81,689; CCTV £87,924
10 Total Borrowings	1,397,286	1,325,624	-71,662	5.13%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable



## Seaford Town Council 2023/24

## Supporting Reserves Reconciliation for ANNUAL RETURN 31 March 2024

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

<u>Code</u>	<u>Description</u>	<u>Last Year £</u>	<u>This Year £</u>
	<b>Total Reserves</b>	<b><u>1,742,785.69</u></b>	<b><u>1,684,720.76</u></b>
101	Debtors	123,728.42	59,402.74
102	Sundry Debtors	19,353.48	18,959.98
105	VAT	3,630.06	54,209.34
110	Prepayments	77,658.41	60,032.42
120	Golf Course Income Control	12,373.00	0.00
130	The View Income Control	1,416.44	0.00
	<b>Less Total Debtors</b>	<b><u>238,159.81</u></b>	<b><u>192,604.48</u></b>
501	Creditors	104,392.89	67,662.22
506	Hurdis House-Deposit Received	2,000.00	2,000.00
508	Plastic Free Seaford	176.98	309.21
510	Accruals	37,887.74	32,378.16
517	Superannuation Control	12.32	218.37
525	Receipts in Advance	220,768.68	97,440.43
530	Deposits Received	500.00	0.00
545	The View Function Deposits	6,300.21	200.19
546	Swipe Card Top Ups	9,665.15	1,219.85
550	Mayor's Charity 1	0.00	227.81
551	Mayor's Charity 2	788.00	0.00
552	Young Mayor's Charity 1	416.61	0.00
553	Young Mayor's Charity 2	0.00	648.40
	<b>Plus Total Creditors</b>	<b><u>382,908.58</u></b>	<b><u>202,304.64</u></b>
	<b>Equals Total Cash and Bank Accounts</b>	<b><u>1,887,534.46</u></b>	<b><u>1,694,420.92</u></b>
201	Current/Deposit Account	161,308.36	74,092.40
203	The View Petty Cash	98.74	139.22
220	Petty Cash	157.36	119.30
221	CCLA-Public Sector Deposit	1,725,000.00	1,620,000.00
225	Golf Proshop Float	70.00	70.00
226	The View Till 1 Float	200.00	0.00
227	The View till 2 Float	200.00	0.00
228	The View Safe Float	500.00	0.00
	<b>Total Cash and Bank Accounts</b>	<b><u>1,887,534.46</u></b>	<b><u>1,694,420.92</u></b>

24/04/2024

## Seaford Town Council 2023/24

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## Detailed Income &amp; Expenditure by Budget Heading 31/03/2024

Month No: 12

## Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR	
<b>Community Services</b>								
105	<u>Salts Recreation Ground</u>							
1022	CIL Grants	11,196	0	(11,196)		0.0%		
1025	Income Sponsorship	230	0	(230)		0.0%	230	
1050	Income Rent	2,270	2,150	(120)		105.6%		
1051	Income Insurance Recharge	1,766	1,820	54		97.0%		
1055	Income Memorial Bench	2,550	0	(2,550)		0.0%		
1057	Income Electricity Recharge	8,374	13,400	5,026		62.5%		
1058	Income Water Recharge	4,206	4,750	544		88.5%		
1066	Income Concession	23,400	23,400	0		100.0%		
1073	Sports Pitch Hire & Green Fees	4,907	4,500	(407)		109.0%		
1095	Income Tennis Annual Pass	2,695	4,235	1,540		63.6%		
1096	Income Tennis Pay & Play	2,737	3,240	503		84.5%		
1097	Income Tennis Coaching Fees	0	990	990		0.0%		
	Salts Recreation Ground :- Income	<b>64,331</b>	<b>58,485</b>	<b>(5,846)</b>		<b>110.0%</b>	<b>230</b>	
4018	Water Refill Maint	36	0	(36)	(36)	0.0%	36	
4052	Water & Sewerage	13,100	9,500	(3,600)	(3,600)	137.9%		
4053	Tennis Electric	355	0	(355)	(355)	0.0%		
4054	Salts Cafe Electric	8,375	0	(8,375)	(8,375)	0.0%		
4055	Electricity	838	15,400	14,562	14,562	5.4%		
4095	Tennis Court Expenditure	1,118	7,675	6,557	6,557	14.6%		
4096	LTA Loan	0	3,750	3,750	3,750	0.0%		
4100	Telecommunications	274	300	26	26	91.2%		
4115	Insurance	3,554	3,670	116	116	96.8%		
4155	Professional Fees	0	500	500	500	0.0%		
4201	Cleaning & Hygiene	6,392	0	(6,392)	(6,392)	0.0%		
4250	Memorial Bench	2,425	0	(2,425)	(2,425)	0.0%		
4251	Dog Bin Emptying	2,184	2,070	(114)	(114)	105.5%		
4252	Additional Litter Pick	0	1,000	1,000	1,000	0.0%		
4260	Grounds Maintenance Contract	67,238	74,325	7,087	7,087	90.5%		
4261	General Maintenance	3,577	5,000	1,423	1,423	71.5%		
4275	Building Maintenance	4,926	5,000	74	74	98.5%		
4276	CCTV	660	1,000	340	340	66.0%		
4283	Playground	35,319	21,000	(14,319)	(14,319)	168.2%	8,500	
	Salts Recreation Ground :- Indirect Expenditure	<b>150,372</b>	<b>150,190</b>	<b>(182)</b>	<b>0</b>	<b>(182)</b>	<b>100.1%</b>	<b>8,536</b>
	<b>Net Income over Expenditure</b>	<b>(86,042)</b>	<b>(91,705)</b>	<b>(5,664)</b>				
6000	plus Transfer from EMR	8,536						
6001	less Transfer to EMR	230						
	<b>Movement to/(from) Gen Reserve</b>	<b>(77,735)</b>						

Continued over page

## Detailed Income &amp; Expenditure by Budget Heading 31/03/2024

Month No: 12

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<b>106 Crouch Recreation Ground</b>							
1050 Income Rent	2,550	2,550	0			100.0%	
1051 Income Insurance Recharge	636	655	19			97.2%	
1055 Income Memorial Bench	1,200	0	(1,200)			0.0%	
1058 Income Water Recharge	927	2,250	1,323			41.2%	
1073 Sports Pitch Hire & Green Fees	11,169	10,500	(669)			106.4%	
<b>Crouch Recreation Ground :- Income</b>	<b>16,482</b>	<b>15,955</b>	<b>(527)</b>			<b>103.3%</b>	<b>0</b>
4052 Water & Sewerage	2,041	4,500	2,459		2,459	45.4%	
4115 Insurance	886	915	29		29	96.8%	
4155 Professional Fees	1,438	0	(1,438)		(1,438)	0.0%	
4250 Memorial Bench	1,930	0	(1,930)		(1,930)	0.0%	
4251 Dog Bin Emptying	1,560	1,410	(150)		(150)	110.6%	
4260 Grounds Maintenance Contract	29,050	31,900	2,850		2,850	91.1%	
4261 General Maintenance	5,474	3,000	(2,474)		(2,474)	182.5%	
4275 Building Maintenance	815	2,700	1,885		1,885	30.2%	
4283 Playground	5,114	5,000	(114)		(114)	102.3%	
<b>Crouch Recreation Ground :- Indirect Expenditure</b>	<b>48,307</b>	<b>49,425</b>	<b>1,118</b>	<b>0</b>	<b>1,118</b>	<b>97.7%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(31,825)</b>	<b>(33,470)</b>	<b>(1,645)</b>				
<b>107 Martello Fields</b>							
1011 Income Filming	1,170	0	(1,170)			0.0%	
1050 Income Rent	7,460	5,000	(2,460)			149.2%	
<b>Martello Fields :- Income</b>	<b>8,630</b>	<b>5,000</b>	<b>(3,630)</b>			<b>172.6%</b>	<b>0</b>
4251 Dog Bin Emptying	1,248	1,130	(118)		(118)	110.4%	
4260 Grounds Maintenance Contract	13,634	14,785	1,151		1,151	92.2%	
4261 General Maintenance	497	2,000	1,503		1,503	24.8%	
4501 Filming Expenses	78	0	(78)		(78)	0.0%	
<b>Martello Fields :- Indirect Expenditure</b>	<b>15,457</b>	<b>17,915</b>	<b>2,458</b>	<b>0</b>	<b>2,458</b>	<b>86.3%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(6,827)</b>	<b>(12,915)</b>	<b>(6,088)</b>				
<b>108 Other Open Spaces</b>							
1011 Income Filming	313	0	(313)			0.0%	
1025 Income Sponsorship	250	0	(250)			0.0%	250
1050 Income Rent	90	90	0			100.0%	
1055 Income Memorial Bench	95	0	(95)			0.0%	
<b>Other Open Spaces :- Income</b>	<b>748</b>	<b>90</b>	<b>(658)</b>			<b>830.6%</b>	<b>250</b>
4018 Water Refill Maint	36	0	(36)		(36)	0.0%	36

## Detailed Income &amp; Expenditure by Budget Heading 31/03/2024

Month No: 12

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4052 Water & Sewerage	142	450	308		308	31.5%	
4115 Insurance	48	60	12		12	79.8%	
4154 Land Registry Fees	0	60	60		60	0.0%	
4250 Memorial Bench	430	0	(430)		(430)	0.0%	
4251 Dog Bin Emptying	2,496	2,255	(241)		(241)	110.7%	
4260 Grounds Maintenance Contract	24,046	23,785	(261)		(261)	101.1%	
4261 General Maintenance	7,299	7,000	(299)		(299)	104.3%	
4275 Building Maintenance	0	1,000	1,000		1,000	0.0%	
4501 Filming Expenses	112	0	(112)		(112)	0.0%	
Other Open Spaces :- Indirect Expenditure	<b>34,608</b>	<b>34,610</b>	<b>2</b>	<b>0</b>	<b>2</b>	<b>100.0%</b>	<b>36</b>
<b>Net Income over Expenditure</b>	<b>(33,861)</b>	<b>(34,520)</b>	<b>(659)</b>				
6000 plus Transfer from EMR	36						
6001 less Transfer to EMR	250						
<b>Movement to/(from) Gen Reserve</b>	<b>(34,075)</b>						
<u>113 Crypt</u>							
1051 Income Insurance Recharge	0	300	300			0.0%	
1057 Income Electricity Recharge	1,922	0	(1,922)			0.0%	
1058 Income Water Recharge	236	0	(236)			0.0%	
1063 Income Gas Recharged	1,352	0	(1,352)			0.0%	
Crypt :- Income	<b>3,510</b>	<b>300</b>	<b>(3,210)</b>			<b>1170.0%</b>	<b>0</b>
4052 Water & Sewerage	236	0	(236)		(236)	0.0%	
4055 Electricity	1,776	0	(1,776)		(1,776)	0.0%	
4056 Gas	1,641	0	(1,641)		(1,641)	0.0%	
4115 Insurance	289	300	11		11	96.4%	
4275 Building Maintenance	6,398	500	(5,898)		(5,898)	1279.6%	3,661
4279 Fire & Security	75	0	(75)		(75)	0.0%	
Crypt :- Indirect Expenditure	<b>10,415</b>	<b>800</b>	<b>(9,615)</b>	<b>0</b>	<b>(9,615)</b>	<b>1301.8%</b>	<b>3,661</b>
<b>Net Income over Expenditure</b>	<b>(6,905)</b>	<b>(500)</b>	<b>6,405</b>				
6000 plus Transfer from EMR	3,661						
<b>Movement to/(from) Gen Reserve</b>	<b>(3,244)</b>						
<u>114 South Street</u>							
4201 Cleaning & Hygiene	5,967	0	(5,967)		(5,967)	0.0%	
4275 Building Maintenance	4,677	2,000	(2,677)		(2,677)	233.8%	
South Street :- Indirect Expenditure	<b>10,644</b>	<b>2,000</b>	<b>(8,644)</b>	<b>0</b>	<b>(8,644)</b>	<b>532.2%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(10,644)</b>	<b>(2,000)</b>	<b>8,644</b>				

## Detailed Income &amp; Expenditure by Budget Heading 31/03/2024

Month No: 12

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<b>115 Martello Tower</b>							
4115 Insurance	3,256	2,890	(366)		(366)	112.7%	
4275 Building Maintenance	8,395	4,000	(4,395)		(4,395)	209.9%	
<b>Martello Tower :- Indirect Expenditure</b>	<b>11,651</b>	<b>6,890</b>	<b>(4,761)</b>	<b>0</b>	<b>(4,761)</b>	<b>169.1%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(11,651)</b>	<b>(6,890)</b>	<b>4,761</b>				
<b>116 Seaford Head Estate</b>							
1011 Income Filming	29,900	25,000	(4,900)			119.6%	
1021 Income South Hill Barn	1,234	1,000	(234)			123.4%	
1050 Income Rent	10,000	10,000	0			100.0%	
1053 Income Grants	3,250	3,250	0			100.0%	
1055 Income Memorial Bench	248	0	(248)			0.0%	
1066 Income Concession	3,180	3,180	0			100.0%	
1200 Income Nature Reserve	692	0	(692)			0.0%	
<b>Seaford Head Estate :- Income</b>	<b>48,503</b>	<b>42,430</b>	<b>(6,073)</b>			<b>114.3%</b>	<b>0</b>
4115 Insurance	454	470	16		16	96.7%	
4155 Professional Fees	625	0	(625)		(625)	0.0%	
4156 Bank Charges	8	0	(8)		(8)	0.0%	
4250 Memorial Bench	1,317	0	(1,317)		(1,317)	0.0%	
4251 Dog Bin Emptying	1,248	1,130	(118)		(118)	110.4%	
4260 Grounds Maintenance Contract	1,279	1,205	(74)		(74)	106.2%	
4261 General Maintenance	2,426	3,000	574		574	80.9%	
4275 Building Maintenance	199	1,000	801		801	19.9%	
4500 Nature Reserve Expenses	20,991	18,000	(2,991)		(2,991)	116.6%	
4501 Filming Expenses	6,130	9,500	3,370		3,370	64.5%	
<b>Seaford Head Estate :- Indirect Expenditure</b>	<b>34,677</b>	<b>34,305</b>	<b>(372)</b>	<b>0</b>	<b>(372)</b>	<b>101.1%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>13,825</b>	<b>8,125</b>	<b>(5,700)</b>				
<b>117 Seafront</b>							
1011 Income Filming	9,355	200	(9,155)			4677.5%	
1019 Rechargeable Income	453	0	(453)			0.0%	
1025 Income Sponsorship	710	0	(710)			0.0%	710
1057 Income Electricity Recharge	10,018	12,000	1,982			83.5%	
1058 Income Water Recharge	94	200	106			47.0%	
1066 Income Concession	51,955	59,060	7,105			88.0%	
1084 Income Promenade	0	200	200			0.0%	
<b>Seafront :- Income</b>	<b>72,585</b>	<b>71,660</b>	<b>(925)</b>			<b>101.3%</b>	<b>710</b>
4018 Water Refill Maint	154	0	(154)		(154)	0.0%	154

## Detailed Income &amp; Expenditure by Budget Heading 31/03/2024

Month No: 12

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4019 Rechargeable Expenditure	365	0	(365)		(365)	0.0%	
4022 Telescope Expenditure	342	0	(342)		(342)	0.0%	
4052 Water & Sewerage	94	200	106		106	47.0%	
4055 Electricity	10,094	12,000	1,906		1,906	84.1%	
4115 Insurance	925	965	40		40	95.9%	
4155 Professional Fees	160	0	(160)		(160)	0.0%	
4201 Cleaning & Hygiene	5,751	0	(5,751)		(5,751)	0.0%	
4250 Memorial Bench	60	0	(60)		(60)	0.0%	
4253 Shelters	1,599	2,625	1,026		1,026	60.9%	
4261 General Maintenance	25,938	10,000	(15,938)		(15,938)	259.4%	
4270 Vehicles & Equipment Maint	586	100	(486)		(486)	586.0%	
4275 Building Maintenance	2,738	2,500	(238)		(238)	109.5%	
4501 Filming Expenses	2,084	40	(2,044)		(2,044)	5208.8%	
<b>Seafront :- Indirect Expenditure</b>	<b>50,890</b>	<b>28,430</b>	<b>(22,460)</b>	<b>0</b>	<b>(22,460)</b>	<b>179.0%</b>	<b>154</b>
<b>Net Income over Expenditure</b>	<b>21,695</b>	<b>43,230</b>	<b>21,535</b>				
6000 plus Transfer from EMR	154						
6001 less Transfer to EMR	710						
<b>Movement to/(from) Gen Reserve</b>	<b>21,139</b>						
<u>118 Beach Huts</u>							
1054 Income Other	385	0	(385)			0.0%	
1057 Income Electricity Recharge	38	300	263			12.5%	
1060 Beach Huts Site Licence	28,411	28,410	(1)			100.0%	
1061 Beach Hut Annual Rent	12,415	12,465	50			99.6%	
1066 Income Concession	4,875	3,900	(975)			125.0%	
1094 Income Seasonal Beach Huts	14,550	15,260	710			95.3%	
<b>Beach Huts :- Income</b>	<b>60,673</b>	<b>60,335</b>	<b>(338)</b>			<b>100.6%</b>	<b>0</b>
4051 Rates	4,454	4,445	(9)		(9)	100.2%	
4052 Water & Sewerage	171	0	(171)		(171)	0.0%	
4055 Electricity	307	300	(7)		(7)	102.5%	
4110 Advertising & Publicity	0	250	250		250	0.0%	
4115 Insurance	572	600	28		28	95.3%	
4258 Seasonal Beach Hut Revenue Exp	13,286	14,500	1,214		1,214	91.6%	
4275 Building Maintenance	2,849	2,000	(849)		(849)	142.5%	
<b>Beach Huts :- Indirect Expenditure</b>	<b>21,640</b>	<b>22,095</b>	<b>455</b>	<b>0</b>	<b>455</b>	<b>97.9%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>39,033</b>	<b>38,240</b>	<b>(793)</b>				

## Detailed Income &amp; Expenditure by Budget Heading 31/03/2024

Month No: 12

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>119</u> <u>Old Town Hall</u>							
1050 Income Rent	1,594	1,600	6			99.6%	
1051 Income Insurance Recharge	184	190	6			96.8%	
Old Town Hall :- Income	<u>1,778</u>	<u>1,790</u>	<u>12</u>			<u>99.3%</u>	<u>0</u>
4115 Insurance	184	190	6		6	96.8%	
4275 Building Maintenance	270	1,200	930		930	22.5%	
Old Town Hall :- Indirect Expenditure	<u>454</u>	<u>1,390</u>	<u>936</u>	<u>0</u>	<u>936</u>	<u>32.6%</u>	<u>0</u>
<b>Net Income over Expenditure</b>	<u>1,324</u>	<u>400</u>	<u>(924)</u>				
<u>121</u> <u>Seaford in Bloom</u>							
1025 Income Sponsorship	500	450	(50)			111.1%	
Seaford in Bloom :- Income	<u>500</u>	<u>450</u>	<u>(50)</u>			<u>111.1%</u>	<u>0</u>
4402 Seaford in Bloom	5,649	5,800	151		151	97.4%	
Seaford in Bloom :- Indirect Expenditure	<u>5,649</u>	<u>5,800</u>	<u>151</u>	<u>0</u>	<u>151</u>	<u>97.4%</u>	<u>0</u>
<b>Net Income over Expenditure</b>	<u>(5,149)</u>	<u>(5,350)</u>	<u>(201)</u>				
<u>125</u> <u>Allotments</u>							
1050 Income Rent	1,254	1,150	(104)			109.1%	
Allotments :- Income	<u>1,254</u>	<u>1,150</u>	<u>(104)</u>			<u>109.1%</u>	<u>0</u>
4261 General Maintenance	816	500	(316)		(316)	163.2%	
Allotments :- Indirect Expenditure	<u>816</u>	<u>500</u>	<u>(316)</u>	<u>0</u>	<u>(316)</u>	<u>163.2%</u>	<u>0</u>
<b>Net Income over Expenditure</b>	<u>438</u>	<u>650</u>	<u>212</u>				
<u>130</u> <u>Other Recreation</u>							
4410 Swimming Pool	0	10,000	10,000		10,000	0.0%	
Other Recreation :- Indirect Expenditure	<u>0</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>	<u>10,000</u>	<u>0.0%</u>	<u>0</u>
<b>Net Expenditure</b>	<u>0</u>	<u>(10,000)</u>	<u>(10,000)</u>				
<u>134</u> <u>CCTV</u>							
1053 Income Grants	8,660	0	(8,660)			0.0%	
CCTV :- Income	<u>8,660</u>	<u>0</u>	<u>(8,660)</u>				<u>0</u>
4055 Electricity	2,964	6,000	3,036		3,036	49.4%	
4115 Insurance	406	425	19		19	95.5%	
4276 CCTV	34,884	8,755	(26,129)		(26,129)	398.5%	
CCTV :- Indirect Expenditure	<u>38,254</u>	<u>15,180</u>	<u>(23,074)</u>	<u>0</u>	<u>(23,074)</u>	<u>252.0%</u>	<u>0</u>
<b>Net Income over Expenditure</b>	<u>(29,593)</u>	<u>(15,180)</u>	<u>14,413</u>				

## Detailed Income &amp; Expenditure by Budget Heading 31/03/2024

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	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<b>135 Community Service Events</b>							
1019 Rechargeable Income	80	0	(80)			0.0%	
1054 Income Other	100	25	(75)			400.0%	
1070 Armed Forces Day Income	276	200	(76)			138.1%	
1075 Income Christmas Event	0	3,000	3,000			0.0%	
1083 Income Street Market	648	440	(208)			147.3%	
Community Service Events :- Income	<b>1,104</b>	<b>3,665</b>	<b>2,561</b>			<b>30.1%</b>	<b>0</b>
4019 Rechargeable Expenditure	80	0	(80)		(80)	0.0%	
4115 Insurance	62	65	3		3	96.0%	
4195 Events Expenditure	1,361	1,600	239		239	85.1%	
4273 Christmas Lights	7,513	10,000	2,487		2,487	75.1%	
4281 Christmas Event Expenses	5,267	9,000	3,733		3,733	58.5%	
4282 Armed Forces Day Expenditure	1,523	2,000	477		477	76.1%	
Community Service Events :- Indirect Expenditure	<b>15,807</b>	<b>22,665</b>	<b>6,858</b>	<b>0</b>	<b>6,858</b>	<b>69.7%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(14,703)</b>	<b>(19,000)</b>	<b>(4,297)</b>				
<b>225 Projects Pool</b>							
1014 CIL & S106 Receipts	7,839	0	(7,839)			0.0%	7,839
Projects Pool :- Income	<b>7,839</b>	<b>0</b>	<b>(7,839)</b>				<b>7,839</b>
4155 Professional Fees	2,345	15,000	12,655		12,655	15.6%	894
4257 Seafront Improvement Plan	0	10,000	10,000		10,000	0.0%	
4259 Bönningstedt Wall	2,678	0	(2,678)		(2,678)	0.0%	
4274 Projects Expenditure	5,369	36,000	30,631		30,631	14.9%	
4421 Martello Toilets Capital Costs	258,192	220,000	(38,192)		(38,192)	117.4%	237,612
4424 South Hill Barn Development	3,250	20,000	16,750		16,750	16.3%	
Projects Pool :- Indirect Expenditure	<b>271,834</b>	<b>301,000</b>	<b>29,166</b>	<b>0</b>	<b>29,166</b>	<b>90.3%</b>	<b>238,506</b>
<b>Net Income over Expenditure</b>	<b>(263,994)</b>	<b>(301,000)</b>	<b>(37,006)</b>				
6000 plus Transfer from EMR	238,506						
6001 less Transfer to EMR	7,839						
<b>Movement to/(from) Gen Reserve</b>	<b>(33,328)</b>						
<b>301 Planning &amp; Highways</b>							
4263 Bus Shelter Maintenance/Clean	610	1,000	390		390	61.0%	
Planning & Highways :- Indirect Expenditure	<b>610</b>	<b>1,000</b>	<b>390</b>	<b>0</b>	<b>390</b>	<b>61.0%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(610)</b>	<b>(1,000)</b>	<b>(390)</b>				
Community Services :- Income	<b>296,597</b>	<b>261,310</b>	<b>(35,287)</b>			<b>113.5%</b>	
Expenditure	<b>722,083</b>	<b>704,195</b>	<b>(17,888)</b>	<b>0</b>	<b>(17,888)</b>	<b>102.5%</b>	
<b>Net Income over Expenditure</b>	<b>(425,486)</b>	<b>(442,885)</b>	<b>(17,399)</b>				
plus Transfer from EMR	<b>250,893</b>						



## Detailed Income &amp; Expenditure by Budget Heading 31/03/2024

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	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
less Transfer to EMR		<b>9,029</b>					
<b>Movement to/(from) Gen Reserve</b>		<b>(183,622)</b>					
<b><u>Finance &amp; General Purposes</u></b>							
<u>201 Administration</u>							
1054 Income Other	0	100	100			0.0%	
1062 Income Telephone Recharge	746	610	(136)			122.4%	
1176 Precept	1,061,609	1,061,609	0			100.0%	
1190 Interest Received	105,647	12,000	(93,647)			880.4%	
1317 Income VAT PE Adjustment	38,866	0	(38,866)			0.0%	
1320 Income Walk The Chalk	3,280	0	(3,280)			0.0%	
Administration :- Income	<b>1,210,148</b>	<b>1,074,319</b>	<b>(135,829)</b>			<b>112.6%</b>	<b>0</b>
4000 Salaries & Wages	430,594	403,620	(26,974)		(26,974)	106.7%	
4001 Employers NI	39,417	35,140	(4,277)		(4,277)	112.2%	
4002 Employers Superannuation	72,169	69,085	(3,084)		(3,084)	104.5%	
4003 Sub-contracted Staff	49,055	0	(49,055)		(49,055)	0.0%	
4009 Recruitment Costs	1,241	500	(741)		(741)	248.2%	
4010 Staff Training	3,148	4,000	852		852	78.7%	
4012 Staff Expenses	849	800	(49)		(49)	106.1%	
4015 Office Refreshments	43	150	107		107	28.6%	
4100 Telecommunications	6,183	4,900	(1,283)		(1,283)	126.2%	
4105 Postage	409	250	(159)		(159)	163.5%	
4106 Stationery	1,339	1,300	(39)		(39)	103.0%	
4107 Photocopier	1,350	1,500	150		150	90.0%	
4108 Recycling & Shredding	340	400	60		60	85.0%	
4110 Advertising & Publicity	668	2,000	1,332		1,332	33.4%	
4112 Subscriptions	4,058	5,500	1,442		1,442	73.8%	
4113 Software Support	12,075	10,000	(2,075)		(2,075)	120.7%	
4114 Licence Fee	55	55	0		0	100.0%	
4115 Insurance	1,733	1,845	112		112	93.9%	
4116 Web Site	1,008	1,900	892		892	53.1%	
4118 IT Hardware	4,014	3,600	(414)		(414)	111.5%	
4154 Land Registry Fees	15	100	85		85	15.0%	
4155 Professional Fees	13,100	5,000	(8,100)		(8,100)	262.0%	
4156 Bank Charges	1,507	1,800	293		293	83.7%	
4157 Audit Fees	3,213	3,020	(193)		(193)	106.4%	
4180 Room Hire	40	0	(40)		(40)	0.0%	
4199 Other Expenditure	0	1,000	1,000		1,000	0.0%	
4272 Furniture & Equipment	2,094	1,500	(594)		(594)	139.6%	
Administration :- Indirect Expenditure	<b>649,717</b>	<b>558,965</b>	<b>(90,752)</b>	<b>0</b>	<b>(90,752)</b>	<b>116.2%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>560,431</b>	<b>515,354</b>	<b>(45,077)</b>				

## Detailed Income &amp; Expenditure by Budget Heading 31/03/2024

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	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<b>205 Premises - Church Street</b>							
1050 Income Rent	9,456	9,200	(256)			102.8%	
Premises - Church Street :- Income	<b>9,456</b>	<b>9,200</b>	<b>(256)</b>			<b>102.8%</b>	<b>0</b>
4050 Rent payable	19,780	20,000	220		220	98.9%	
4051 Rates	8,300	8,695	395		395	95.5%	
4059 Church Street Service Charges	21,208	15,000	(6,208)		(6,208)	141.4%	
4201 Cleaning & Hygiene	0	100	100		100	0.0%	
4270 Vehicles & Equipment Maint	971	450	(521)		(521)	215.8%	
4275 Building Maintenance	1,895	1,500	(395)		(395)	126.4%	
4276 CCTV	10	500	490		490	2.0%	
Premises - Church Street :- Indirect Expenditure	<b>52,165</b>	<b>46,245</b>	<b>(5,920)</b>	<b>0</b>	<b>(5,920)</b>	<b>112.8%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(42,709)</b>	<b>(37,045)</b>	<b>5,664</b>				
<b>206 Premises - Hurdis House</b>							
1050 Income Rent	0	27,350	27,350			0.0%	
1051 Income Insurance Recharge	430	445	15			96.6%	
Premises - Hurdis House :- Income	<b>430</b>	<b>27,795</b>	<b>27,365</b>			<b>1.5%</b>	<b>0</b>
4115 Insurance	446	450	4		4	99.0%	
4155 Professional Fees	3,053	1,000	(2,053)		(2,053)	305.3%	
4275 Building Maintenance	0	1,000	1,000		1,000	0.0%	
4301 Public Works Loan Payment	15,002	15,005	3		3	100.0%	
Premises - Hurdis House :- Indirect Expenditure	<b>18,501</b>	<b>17,455</b>	<b>(1,046)</b>	<b>0</b>	<b>(1,046)</b>	<b>106.0%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(18,071)</b>	<b>10,340</b>	<b>28,411</b>				
<b>210 Civic Expenses</b>							
4013 Members Expenses	14	150	136		136	9.6%	
4014 Member Training	1,585	2,000	415		415	79.3%	
4106 Stationery	156	200	44		44	77.8%	
4113 Software Support	2,468	2,510	42		42	98.3%	
4115 Insurance	59	65	6		6	90.8%	
4118 IT Hardware	0	500	500		500	0.0%	
4180 Room Hire	792	500	(292)		(292)	158.3%	
4181 Civic - Mayors Allowance	1,227	1,500	273		273	81.8%	
4182 Catering & Hospitality	142	200	58		58	71.2%	
4183 Civic - Awards	349	200	(149)		(149)	174.5%	
4184 Civic - other	5,919	12,500	6,581		6,581	47.4%	
4188 Town Crier Expenses	40	200	160		160	20.0%	
4189 Young Mayor	90	250	160		160	35.9%	

## Detailed Income &amp; Expenditure by Budget Heading 31/03/2024

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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
4190 Election Costs	32,102	30,610	(1,492)		(1,492)	104.9%	1,492
Civic Expenses :- Indirect Expenditure	<b>44,942</b>	<b>51,385</b>	<b>6,443</b>	<b>0</b>	<b>6,443</b>	<b>87.5%</b>	<b>1,492</b>
<b>Net Expenditure</b>	<b>(44,942)</b>	<b>(51,385)</b>	<b>(6,443)</b>				
6000 plus Transfer from EMR	1,492						
<b>Movement to/(from) Gen Reserve</b>	<b>(43,450)</b>						
<u>215 Grants</u>							
4401 Grants	25,000	25,000	0		0	100.0%	
4406 Service Funding Agreements	5,000	5,000	0		0	100.0%	
Grants :- Indirect Expenditure	<b>30,000</b>	<b>30,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100.0%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(30,000)</b>	<b>(30,000)</b>	<b>0</b>				
Finance & General Purposes :- Income	<b>1,220,034</b>	<b>1,111,314</b>	<b>(108,720)</b>			<b>109.8%</b>	
Expenditure	<b>795,324</b>	<b>704,050</b>	<b>(91,274)</b>	<b>0</b>	<b>(91,274)</b>	<b>113.0%</b>	
<b>Net Income over Expenditure</b>	<b>424,709</b>	<b>407,264</b>	<b>(17,445)</b>				
plus Transfer from EMR	1,492						
<b>Movement to/(from) Gen Reserve</b>	<b>426,201</b>						
<b><u>Golf Course and The View</u></b>							
<u>101 Golf Course</u>							
1000 Golf Course Season Ticket	185,600	196,600	11,000			94.4%	
1001 Golf Course Green Fees M-F	150,081	124,000	(26,081)			121.0%	
1002 Golf Course Green Fees w/eb/h	125,489	90,000	(35,489)			139.4%	
1003 Golf Course Societies	79,460	75,000	(4,460)			105.9%	
1004 Golf Course Locker	1,203	2,250	1,047			53.5%	
1007 Golf Course Air Traffic	7,500	7,500	0			100.0%	
1019 Rechargeable Income	176	0	(176)			0.0%	
1050 Income Rent	85	85	0			100.0%	
1054 Income Other	750	700	(50)			107.1%	
1311 Buggy Hire	16,258	21,000	4,742			77.4%	
Golf Course :- Income	<b>566,602</b>	<b>517,135</b>	<b>(49,467)</b>			<b>109.6%</b>	<b>0</b>
4000 Salaries & Wages	137,766	138,640	874		874	99.4%	
4001 Employers NI	13,511	12,855	(656)		(656)	105.1%	
4002 Employers Superannuation	21,673	19,010	(2,663)		(2,663)	114.0%	
4009 Recruitment Costs	0	1,000	1,000		1,000	0.0%	
4010 Staff Training	1,550	2,000	450		450	77.5%	

## Detailed Income &amp; Expenditure by Budget Heading 31/03/2024

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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
4011 Staff Protective Clothing	1,799	1,600	(199)		(199)	112.4%	
4019 Rechargeable Expenditure	176	0	(176)		(176)	0.0%	
4041 Golf Professional Retainer	56,963	68,355	11,392		11,392	83.3%	
4045 Golf Course Player Costs	780	1,600	820		820	48.8%	
4046 Golf Club Membership Fees	16,091	16,520	429		429	97.4%	
4051 Rates	5,925	22,000	16,075		16,075	26.9%	
4052 Water & Sewerage	(295)	2,000	2,295		2,295	(14.8%)	
4060 Refuse	891	275	(616)		(616)	324.1%	
4100 Telecommunications	776	750	(26)		(26)	103.5%	
4105 Postage	9	50	41		41	17.5%	
4106 Stationery	129	300	171		171	43.1%	
4110 Advertising & Publicity	1,269	0	(1,269)		(1,269)	0.0%	
4112 Subscriptions	535	560	25		25	95.5%	
4113 Software Support	2,290	1,890	(400)		(400)	121.2%	
4114 Licence Fee	75	75	0		0	100.0%	
4115 Insurance	10,485	10,695	210		210	98.0%	
4116 Web Site	90	100	10		10	90.0%	
4156 Bank Charges	6,815	6,500	(315)		(315)	104.8%	
4201 Cleaning & Hygiene	272	500	228		228	54.3%	
4251 Dog Bin Emptying	1,248	1,200	(48)		(48)	104.0%	
4261 General Maintenance	41,399	41,000	(399)		(399)	101.0%	
4270 Vehicles & Equipment Maint	19,423	20,000	577		577	97.1%	
4271 Vehicle & Equipment Lease	49,790	60,220	10,430		10,430	82.7%	
4272 Furniture & Equipment	4,994	1,000	(3,994)		(3,994)	499.4%	4,200
4275 Building Maintenance	3,484	1,000	(2,484)		(2,484)	348.4%	2,230
4276 CCTV	0	500	500		500	0.0%	
4279 Fire & Security	904	1,400	496		496	64.5%	
4308 Golf Course Overheads	17,875	19,500	1,625		1,625	91.7%	
4309 Buggy Lease & Maintenance	7,960	9,500	1,540		1,540	83.8%	
4314 Cost of Card Top Up Incentives	4,190	0	(4,190)		(4,190)	0.0%	
<b>Golf Course :- Indirect Expenditure</b>	<b>430,842</b>	<b>462,595</b>	<b>31,753</b>	<b>0</b>	<b>31,753</b>	<b>93.1%</b>	<b>6,430</b>
<b>Net Income over Expenditure</b>	<b>135,760</b>	<b>54,540</b>	<b>(81,220)</b>				
6000 plus Transfer from EMR	6,430						
<b>Movement to/(from) Gen Reserve</b>	<b>142,190</b>						
<b>102 Capital Costs-Golf &amp; The View</b>							
4155 Professional Fees	1,059	2,000	941		941	52.9%	
4301 Public Works Loan Payment	104,977	105,000	23		23	100.0%	
<b>Capital Costs-Golf &amp; The View :- Indirect Expenditure</b>	<b>106,036</b>	<b>107,000</b>	<b>964</b>	<b>0</b>	<b>964</b>	<b>99.1%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(106,036)</b>	<b>(107,000)</b>	<b>(964)</b>				

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	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>103 The View</u>							
1050 Income Rent	4,750	1,000	(3,750)			475.0%	
1054 Income Other	338	0	(338)			0.0%	
1305 Income Golf Course Overheads	17,875	19,500	1,625			91.7%	
1306 Income Golf Club Room Hires	7,081	2,000	(5,081)			354.1%	
1307 Income Bar Sales	186,661	172,000	(14,661)			108.5%	
1308 Income Food Sales	224,216	232,000	7,784			96.6%	6,250
1310 Income - Society Food	37,787	35,000	(2,787)			108.0%	
1312 Function Food Sales	89,507	72,000	(17,507)			124.3%	
1316 Events Income - The View	558	300	(258)			186.1%	
The View :- Income	<b>568,773</b>	<b>533,800</b>	<b>(34,973)</b>			<b>106.6%</b>	<b>6,250</b>
4000 Salaries & Wages	279,252	295,570	16,318		16,318	94.5%	
4001 Employers NI	14,908	16,840	1,932		1,932	88.5%	
4002 Employers Superannuation	13,081	18,585	5,504		5,504	70.4%	
4003 Sub-contracted Staff	41,240	6,000	(35,240)		(35,240)	687.3%	
4009 Recruitment Costs	2,695	1,000	(1,695)		(1,695)	269.5%	
4010 Staff Training	448	1,000	552		552	44.8%	
4012 Staff Expenses	0	150	150		150	0.0%	
4016 Staff Uniform	118	100	(18)		(18)	118.4%	
4017 Timesheet & Rota Software	226	240	14		14	94.3%	
4051 Rates	1,971	7,000	5,029		5,029	28.2%	
4052 Water & Sewerage	12,118	9,000	(3,118)		(3,118)	134.6%	
4055 Electricity	19,995	24,000	4,005		4,005	83.3%	
4056 Gas	4,182	4,000	(182)		(182)	104.6%	
4060 Refuse	3,759	3,900	141		141	96.4%	
4100 Telecommunications	3,755	3,200	(555)		(555)	117.3%	
4105 Postage	10	50	40		40	20.3%	
4106 Stationery	634	800	166		166	79.3%	
4107 Photocopier	670	560	(110)		(110)	119.7%	
4110 Advertising & Publicity	90	2,500	2,410		2,410	3.6%	
4112 Subscriptions	0	75	75		75	0.0%	
4113 Software Support	1,090	1,210	120		120	90.1%	
4114 Licence Fee	1,436	1,050	(386)		(386)	136.8%	
4115 Insurance	3,220	3,355	135		135	96.0%	
4116 Web Site	310	230	(80)		(80)	134.9%	
4155 Professional Fees	4,650	5,000	350		350	93.0%	
4156 Bank Charges	6,284	6,000	(284)		(284)	104.7%	
4196 Functions Expenditure-The View	2,397	800	(1,597)		(1,597)	299.7%	
4199 Other Expenditure	27	0	(27)		(27)	0.0%	
4201 Cleaning & Hygiene	19,145	20,000	855		855	95.7%	

## Detailed Income &amp; Expenditure by Budget Heading 31/03/2024

Month No: 12

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4202 Linen Cleaning	4,534	3,600	(934)		(934)	125.9%	
4270 Vehicles & Equipment Maint	6,774	4,000	(2,774)		(2,774)	169.3%	
4272 Furniture & Equipment	961	2,000	1,039		1,039	48.1%	
4275 Building Maintenance	11,270	5,000	(6,270)		(6,270)	225.4%	
4276 CCTV	132	500	368		368	26.4%	
4279 Fire & Security	1,150	1,250	100		100	92.0%	
4303 Food Expenditure	122,614	135,600	12,986		12,986	90.4%	
4304 Bar Expenditure	65,189	68,800	3,611		3,611	94.8%	
4306 Catering Utensils & Equip	3,679	2,000	(1,679)		(1,679)	183.9%	
4311 Pest Control	1,772	2,000	228		228	88.6%	
4313 Stock Take	0	1,100	1,100		1,100	0.0%	
4314 Cost of Card Top Up Incentives	0	5,000	5,000		5,000	0.0%	
<b>The View :- Indirect Expenditure</b>	<b>655,786</b>	<b>663,065</b>	<b>7,279</b>	<b>0</b>	<b>7,279</b>	<b>98.9%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(87,013)</b>	<b>(129,265)</b>	<b>(42,252)</b>				
6001 less Transfer to EMR	6,250						
<b>Movement to/(from) Gen Reserve</b>	<b>(93,263)</b>						
<b>Golf Course and The View :- Income</b>	<b>1,135,375</b>	<b>1,050,935</b>	<b>(84,440)</b>			<b>108.0%</b>	
<b>Expenditure</b>	<b>1,192,664</b>	<b>1,232,660</b>	<b>39,996</b>	<b>0</b>	<b>39,996</b>	<b>96.8%</b>	
<b>Net Income over Expenditure</b>	<b>(57,288)</b>	<b>(181,725)</b>	<b>(124,437)</b>				
plus Transfer from EMR	6,430						
less Transfer to EMR	6,250						
<b>Movement to/(from) Gen Reserve</b>	<b>(57,108)</b>						
<b>Grand Totals:- Income</b>	<b>2,652,007</b>	<b>2,423,559</b>	<b>(228,448)</b>			<b>109.4%</b>	
<b>Expenditure</b>	<b>2,710,072</b>	<b>2,640,905</b>	<b>(69,167)</b>	<b>0</b>	<b>(69,167)</b>	<b>102.6%</b>	
<b>Net Income over Expenditure</b>	<b>(58,065)</b>	<b>(217,346)</b>	<b>(159,281)</b>				
plus Transfer from EMR	258,815						
less Transfer to EMR	15,279						
<b>Movement to/(from) Gen Reserve</b>	<b>185,471</b>						

24/04/2024

## Seaford Town Council 2023/24

16:05

## Balance Sheet as at 31st March 2024

31st March 2023

31st March 2024

31st March 2023		31st March 2024
	<b>Current Assets</b>	
123,728	Debtors	59,403
19,353	Sundry Debtors	18,960
3,630	VAT	54,209
77,658	Prepayments	60,032
12,373	Golf Course Income Control	0
1,416	The View Income Control	0
161,308	Current/Deposit Account	74,092
99	The View Petty Cash	139
157	Petty Cash	119
1,725,000	CCLA-Public Sector Deposit	1,620,000
70	Golf Proshop Float	70
200	The View Till 1 Float	0
200	The View till 2 Float	0
500	The View Safe Float	0
<b>2,125,694</b>		<b>1,887,025</b>
	<b>Total Assets</b>	
<b>2,125,694</b>		<b>1,887,025</b>
	<b>Current Liabilities</b>	
104,393	Creditors	67,662
2,000	Hurdis House-Deposit Received	2,000
177	Plastic Free Seaford	309
37,888	Accruals	32,378
12	Superannuation Control	218
220,769	Receipts in Advance	97,440
500	Deposits Received	0
6,300	The View Function Deposits	200
9,665	Swipe Card Top Ups	1,220
0	Mayor's Charity 1	228
788	Mayor's Charity 2	0
417	Young Mayor's Charity 1	0
0	Young Mayor's Charity 2	648
<b>382,909</b>		<b>202,305</b>
	<b>Total Assets Less Current Liabilities</b>	
<b>1,742,786</b>		<b>1,684,721</b>
	<b>Represented By</b>	
788,017	General Fund	844,901
954,769	Earmarked Reserves	839,819

24/04/2024

**Seaford Town Council 2023/24**

16:05

**Balance Sheet as at 31st March 2024**

**31st March 2023**

**31st March 2024**

1,742,786

1,684,721

The above statement represents fairly the financial position of the authority as at 31st March 2024 and reflects its Income and Expenditure during the year.

Signed :

Chairman

Date : \_\_\_\_\_

Signed :

Responsible

Financial

Date : \_\_\_\_\_



## Seaford Town Council

## Earmarked Reserves

A/C code	Reserve Details	Opening Balance 01/04/2023	Income/ Transfers from other Reserves	Transfers to other Reserves	Used to Fund expenditure	Closing Balance	Notes	Committee
320	Elections	£26,138.16			£1,492.06	£24,646.10	Built up over the years to spread the cost of 4 yearly elections. As there was a budget for the elections, only the part of the invoice not covered by the budget came from the EMR.	F&GP
321	Building Maintenance	£20,000.00	£20,000.00			£40,000.00	Contingency to meet unexpected liability on all buildings	Shared
323	Crypt	£3,661.04			£3,661.04	£0.00	Expenditure to be used for Building Works at the Crypt. <b>2023-2024</b> Used for Sash Windows.	CS
326	Grounds Maintenance	£20,000.00	£5,000.00			£25,000.00	Contingency to meet unexpected liability on all grounds and open spaces	Shared
334	Seaford Head/ South Hill Barn	£51,476.95				£51,476.95	South Hill Barn Works	CS
335	Recruitment Costs	£5,000.00				£5,000.00	To fund unknown recruitment costs	
336	Seaford Head Swimming Pool	£0.00	£10,000.00			£10,000.00	This was amount was entered in to the wrong EMR. £10K should have been allocated to the Projects EMR for the Finger Post Signage as per the 24/25 budget. This will be rectified in the new financial year.	
340	Vehicles & Equipment	£22,509.05	£8,920.95		£6,430.00	£25,000.00	Contingency to meet unexpected liability for vehicles & equipment. Reserve built up to fund replacements <b>2023-24</b> £4,200 for GC Buggies & Locker room refurb £2,230 - Golf Container  £2,500 for new yard container (actual cost is £2,230 for container)	Shared
342	Trees for Seaford *	£5,981.49				£5,981.49	Income received from Grants and Resident Donations. Restricted to spend only on Trees	CS

A/C code	Reserve Details	Opening Balance 01/04/2023	Income/ Transfers from other Reserves	Transfers to other Reserves	Used to Fund expenditure	Closing Balance	Notes	Committee
344	Projects Reserve	£20,481.87				£20,481.87	£10,000 for Finger Posts should have been entered here but put into EMR336 in error - this will be rectified in the new financial year.	CS
345	Memorial Bench Maintenance	£3,681.00				£3,681.00	Contingency to meet maintenance needs of Memorial Benches	CS
353	Professional Fees	£11,455.93	£10,000.00		£894.00	£20,561.93	Contingency to meet unknown Liabilities <u>2023/24</u> £10,000 budgeted to put in. £894 spent on Bonn Wall	Shared
355	Civic Expenses	£1,242.00	£6,443.00			£7,685.00	From Civic underspends Contingency for unknown liabilities e.g.for Mayors chain/ Freedom of the Town	F&GP
356	Playgrounds	£21,054.00	£18,765.00		£8,500.00	£31,319.00	Maintenance of playground and equipment <u>2023-2024</u> £8,500 Resurface Pathways (Salts)	CS
357	Seafront Maintenance	£10,000.00				£10,000.00	Seafront maintenance	CS
358	Community Projects	£1,469.75				£1,469.75	Beach Access Platform - to be used for maintenance & repairs.	CS
361	CIL Receipts *	£459,486.56	£7,839.26		£16,594.72	£450,731.10	Income received from Community Infrastructure Levies received - Restricted use- to be discussed at Full Council <u>2023-2024</u> £16,594.73 was used for the Martello Toilets (Cllrs approved a budget of £228,982 - the remainder will be used in 2024-2025)	Shared
362	Seafront Projects	£9,770.00				£9,770.00	Sum earmarked from profits made on sale of Memorials @Martello Entertainment area	CS
363	Capital Receipts*	£133,705.50			£133,705.50	£0.00	Can only be used for Capital Expenditure. <u>2023-2024</u> Martello Toilets	Shared

A/C code	Reserve Details	Opening Balance 01/04/2023	Income/ Transfers from other Reserves	Transfers to other Reserves	Used to Fund expenditure	Closing Balance	Notes	Committee
366	Seafront Improvement Plan (SIP)	£87,311.78			£87,311.78	£0.00	For expenditure on Seafront Improvement Plan <u>2023-2024</u> Martello Toilets	CS
367	Water Refill Stations	£2,832.00	£1,190.00		£226.05	£3,795.95	Sponsorship income earmarked to use for maintenance	CS
368	Tennis Courts	£9,530.84	£10,800.00			£20,330.84	Contingency of £5,400 to be budgeted annually (2023-2024 includes the contingency from 2022-2023)	CS
369	VAT PE Calculation	£19,499.56	£38,866.00	£0.00		£58,365.56	Sum received after partial exemption calculations	Shared
370	Training	£3,000.00				£3,000.00	Surplus budget for future liability	Shared
371	Mayors Allowance	£481.44	£273.11		£481.44	£273.11	Surplus budget due to Mayoral year end and financial year mis timings Returned to General Reserves where not required.	F&GP
372	Utilities	£5,000.00				£5,000.00	For future liabilities due to uncertain electricity and gas costs	Shared
373	The View Transfer	£0.00	£6,249.82			£6,249.82	Towards unforeseen liabilities that may arise from the first couple of years of lease.	The View
	<b>TOTAL EMR</b>	<b>£954,768.92</b>	<b>£144,347.14</b>	<b>£0.00</b>	<b>£259,296.59</b>	<b>£839,819.47</b>		

\* **RESTRICTED  
USE**

## 2023-2024 Year End Sums Transferred to Earmarked Reserves

EMR	Description	Nominal	Cost Centre	Amount Transferred	Notes
321	Building Maintenance			£ 20,000.00	Surplus year end Income over Expenditure - top up to £40,000
326	Grounds Maintenance / Open Spaces			£5,000	Surplus year end Income over Expenditure - top up to £25,000
336	Seaford Head Swimming Pool	4410	130	£ 10,000.00	Transferred in error - will transfer to 'EMR344-Projects' for Finger Post project as per budget.
340	Vehicles & Equipment			£ 8,920.95	Surplus year end Income over Expenditure - top up to £25,000
355	Civic Expenses		210	£ 6,443.00	Unspent budget - contingency for Mayors Chain, Freedom of the Town and other Civic Events - top up to £7,685.
356	Playgrounds			£ 5,376.00	Surplus year end Income over Expenditure - top up to £31,319
368	Tennis Courts	4095	105	£ 5,400.00	Budgeted amount to EMR each year for sinking fund and loan.
371	Mayors Allowance	4181	210	£ 273.11	Surplus budget that may be required due to year end miss-timings.
373	The View Transfer		546	£ 6,249.82	Unallocated food and bar income. Will go towards any costs relating to The View Transfer.
	<b>TOTAL EARMARKED</b>			<b>£ 67,662.88</b>	



<b>Report No:</b>	<b>30/24</b>
<b>Agenda Item No:</b>	<b>10</b>
<b>Committee:</b>	<b>Full Council</b>
<b>Date:</b>	<b>20<sup>th</sup> June 2024</b>
<b>Title:</b>	<b>Proposed Tree Planting in Crouch Gardens</b>
<b>By:</b>	<b>Louise Lawrence, Head of Assets Projects &amp; Services</b>
<b>Purpose of Report:</b>	<b>To present a proposal from Trees for Seaford to plant 15 to 20 trees in Crouch Gardens</b>

<b>Recommendations</b>
<b>Full Council is recommended:</b>
<ol style="list-style-type: none"> <li>1. To consider the proposal submitted by Trees for Seaford for the Town Council to give landowner permission for experts to deliver the tree planting project onsite.</li> <li>2. To approve the planting of between 15 to 20 trees in Crouch Gardens under the supervision of Trees for Seaford, with final numbers and locations subject to further investigation and Trees for Seaford undertaking further engagement and consultation.</li> <li>3. To note the Town Council's ownership of these trees and the consequences.</li> </ol>

## **1. Introduction**

- 1.1 Trees for Seaford has approached the Town Council with a proposal for planting 15 – 20 trees within Crouch Gardens this winter, with a funded 3-year watering and maintenance contract.
- 1.2 Due to the time critical nature of this decision, it has been necessary to bring this proposal to Full Council at this point in time.

- 1.3 Trees for Seaford has frequently received requests to plant more trees in Crouch Gardens. The proposed project aims to balance maintaining recreational space with enhancing biodiversity, user enjoyment, providing shade, and creating a screen for nearby residents.
- 1.4 This report sets out the details and impact of the proposal to aid Full Council's consideration of this. A representative from Trees for Seaford will be attending the meeting and will be able to assist in answering queries that Full Council may have.

## **2. Project Details**

- 2.1 East Sussex County Council (ESCC) (working with Trees for Cities) secured funding from the Urban Tree Challenge Fund to plant 120 trees in Seaford, including a 3-year watering and maintenance contract, totalling approximately £80,000.
- 2.2 The proposal is to plant 15 to 20 trees in Crouch Gardens, with final numbers and locations subject to further investigation and stakeholder discussion.
- 2.3 In order to meet Urban Tree Challenge Fund criteria, at least 10 trees must be planted in Crouch Gardens.
- 2.4 Trees must be planted this winter, and Balfour Beatty and Trees for Seaford would partner on the project.
- 2.5 In order to prevent vandalism, protective cages would be fitted around the trees, and Trees for Seaford volunteers would conduct regular care sessions.
- 2.6 A contractor would water the trees for three years, while Seaford Town Council will have ultimate responsibility.
- 2.7 After a period of three years, the trees would come under the Town Council's Grounds Maintenance Contract, requiring occasional watering i.e. in very dry weather.

## **3. Engagement**

- 3.1 Trees for Seaford are carrying out the necessary engagement with this project.
- 3.2 They have undertaken some initial stakeholder consultation on site and will continue to build on this if permission is granted for the project to go ahead.

- 3.3 This will extend to leafletting of nearby residents who are more directly impacted, such as those with properties backing on to The Crouch.
- 3.4 It is being explored if the tree planting itself could be a community activity, with publicity around this being launched nearer to the time.

#### **4. Challenges & Solutions**

- 4.1 The original Urban Tree Challenge Fund bid was hurried, resulting in unsuitable initial planting locations.
- 4.2 Trees for Seaford is now working with ESCC to find new suitable locations in Seaford.
- 4.3 A 'change request' to the Urban Tree Challenge Fund is needed to amend the original locations, which is expected to be accepted, but does require landowner permission prior to being submitted.

#### **5. Proposed Locations**

- 5.1 It is intended that there would be further investigation and stakeholder discussion on the locations by Trees for Seaford, but involving the Town Council. However, in order to provide an insight, the following are the locations being considered:
- 5.2 North-East Corner: 10 - 15 trees (a mixture of flowering and berrying trees for wildlife)
- 5.3 Bramber Road entrance: 3 small trees for wildlife behind the wooden fence
- 5.4 Boundary: 2 larger trees to replace those lost, subject to leafletting adjoining residents (by Trees for Seaford)
- 5.5 None of the plantings would encroach on recreational space.

#### **6. Conclusion**

- 6.1 This proposal not only addresses the community's desire for more trees but also ensures that the trees are well-maintained and protected, enhancing the overall environment and usability of Crouch Gardens. As such, is recommended that Full Council approves the planting of between 15 to 20 trees in Crouch Gardens as outlined, with final numbers and locations subject to further investigation and stakeholder discussion.
- 6.2 Full Council is being asked to enable Trees for Seaford and relevant experts to take on the planting of trees on Town Council owned land.

#### **7. Financial Appraisal**

7.1 For the first three years the Town Council has no maintenance or watering responsibilities or costs, after this the financial implications will be nominal and will be incorporated within the Crouch grounds maintenance costs.

## **8. Contact Officer**

8.1 The Contact Officer for this report is Louise Lawrence, Head of Assets Projects & Services.





<b>Report No:</b>	<b>32/24</b>
<b>Agenda Item No:</b>	<b>11</b>
<b>Committee:</b>	<b>Full Council</b>
<b>Date:</b>	<b>20<sup>th</sup> June 2024</b>
<b>Title:</b>	<b>Internal Communications Procedure – Task &amp; Finish Group</b>
<b>By:</b>	<b>Isabelle Mouland, Assistant Town Clerk</b>
<b>Purpose of Report:</b>	<b>To request that the Town Council forms a task and finish group to draft an Internal Communications Procedure</b>

<b>Recommendations</b>
<b>Full Council is recommended:</b>
1. To create a task and finish group of up to five councillors, the Mayor and the Assistant Town Clerk to draft and present to 25 <sup>th</sup> July Full Council meeting an Internal Communications Procedure.

## **1. Introduction**

- 1.1** Good communication is vital to ensure the successful running of Seaford Town Council, whether this be between councillors, officers, members of the public or stakeholders.
- 1.2** The Town Council is committed to devising a Communications Strategy later this year as an overarching document that sets out what it needs and wants from its communications and how it will undertake them.
- 1.3** Due to the breadth of a document of this nature – underpinning all the Town Council's communications – it is proposed to phase the work on this. This will enable targeted focus on each area of the Strategy and using these as building blocks to map out and strengthen the Town Council's communications.

- 1.4 It is proposed that the first phase be for the Town Council create and adopt an Internal Communications Procedure.

## **2. Internal Communications Procedure**

- 2.1 Following feedback from both councillors and officers, it is proposed that the Internal Communications Procedure be the first phase or 'chapter' of the Strategy.
- 2.2 This will set out the Town Council's standards and aspirations for internal communications (across councillors and officers), including what methods of communications should be used i.e. what we want to achieve and how.
- 2.3 This will aid greatly with a shared understanding and expectations across the whole Town Council team (councillors and officers).
- 2.4 It is recommended that a task and finish group be formed, consisting of up to five councillors, plus the Mayor and Assistant Town Clerk to create a draft Internal Communications Procedure and present this for consideration at the July Full Council meeting.

## **3. Task and Finish Group**

- 3.1 It is recommended that the Town Council considers creating a task and finish group to work on each of the chapters in turn. The reason for this is three-fold:
  - (a) To break the work down into manageable stages, fitting with staff resources available for this work
  - (b) To enable town councillors to volunteer for the groups which they feel best fit their skills, experience and/or interest
  - (c) To enable the group to focus on its one specific area of communication, resulting in a strong set of 'building blocks' to form the overall Communications Strategy
- 3.2 At this stage, town councillors are invited to put their names forward for the Internal Communications Procedure task and finish group in advance of or at the meeting.
- 3.3 The group will be required to work on this 21<sup>st</sup> June to 12<sup>th</sup> July, so town councillors will need to consider their availability in this timeframe.
- 3.4 The group will be tasked with drafting and presenting the Internal Communications Procedure to the July Full Council meeting.

- 3.5 There will be other opportunities later in the year for town councillors to join a variety of task and finish groups to look at further chapters of the Strategy such as social media, website, non-digital, and branding.
- 3.6 While forming each chapter, officers will be mindful of the overarching mission, vision and values, that will then be used to pull the chapters together into one policy document.
- 3.7 In addition to the above will be considering any training needs (for councillors or officers) that may be identified.

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

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

#### **5. Contact Officer**

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