

HAILSHAM TOWN COUNCIL

NOTICE IS HEREBY GIVEN OF the ANNUAL MEETING of the HAILSHAM TOWN COUNCIL to be held in at the FLEUR-DE-LYS COUNCIL CHAMBER, MARKET STREET, HAILSHAM on Wednesday, 15th May 2019 at 7.30 p.m.

Cllr. Nigel Coltman, Chairman/ Town Mayor, will open the meeting.
The order of formal business to be transacted will be as follows:-

1. ELECTION OF CHAIRMAN/TOWN MAYOR

- To receive
- (a) Retiring Chairman's Address
 - (b) Nominations for Office
 - (c) Members' ballot on nominations
 - (d) Elected Chairman's Declaration of Acceptance of Office
 - (e) Elected Chairman's Address to the Council

- 2.** Prior to commencement of the remainder of formal business of the meeting a period of not more than 15 minutes assigned for members of the public to address the Council or ask questions on matters relevant to responsibilities under the direction of this Council, at the discretion of the Chairman.

- 3. APOLOGIES FOR ABSENCE:** To receive apologies for absence of elected members

- 4. DECLARATIONS OF INTEREST:** To receive notice of declarations of personal and prejudicial interests in respect of items on this agenda.

5. ELECTION OF VICE-CHAIRMAN/DEPUTY TOWN MAYOR

- To receive
- (a) Nominations for Office
 - (b) Members ballot on nominations
 - (c) Elected Vice-Chairman's Address to Council

6. COMMITTEES

6.1 APPOINTMENT OF COMMITTEES, SUB-COMMITTEES and WORKING GROUPS

6.1.1 To approve (or resolve to amend) that in accordance with Standing Order No.5, the following **COMMITTEES** be appointed:-

- (a) Planning & Development Committee
- (b) Finance, Budget, Resources & Staffing Committee
- (c) Assets Management Committee
- (d) Communities Committee
- (e) Neighbourhood Planning Committee

(f) Strategy Committee

6.1.2 To approve (or resolve to amend) that each committee is appointed proportionately according to political, group or individual alignment, where possible.

6.1.3 To approve (or resolve to amend) that the following Working Group be appointed:

(a) Post Office Working Group

6.2 TERMS OF REFERENCE FOR COMMITTEES and WORKING GROUPS

To approve or resolve to amend the suggested Terms of Reference for each of the standing committees and working groups, including:

- The maximum number of seats on each committee or working group
- The purpose, remit and any Delegated Authorities for each committee or working group

6.3 MEMBERSHIP OF COMMITTEES and WORKING GROUPS

To approve or resolve to amend the allocation of members and substitute members to each of the standing committees and working groups according to nominations received (either in advance or made at the meeting).

6.4 APPOINTMENT OF CHAIRMEN OF COMMITTEES

To determine whether the committees should appoint their Chairman and Vice-Chairman at the first meeting of the committee or to receive nominations and elect Chairmen (and Vice-Chairmen) for each of the foregoing Committees.

6.5 REPRESENTATION ON EXTERNAL BODIES

To agree the councillor representation on external bodies as proposed in the report

7. MEETING DATES 2019 – 2020

To approve a schedule of meeting dates (which may be subject to amendments determined by each committee throughout the municipal year)

8. CONFIRMATION OF MINUTES

To resolve that the Minutes and Reports of the meeting of the Hailsham Town Council held on 27th March 2019, be taken as read, confirmed as a correct record, and signed by the Chairman.

9. COMMITTEE MINUTES

To receive and note the following minutes:

- (a). Communities Committee Meeting: 1st April 2019
- (b). Planning & Development Committee Meetings: 2nd and 23rd April 2019
- (c). Strategic Projects Committee Meeting: 17th April 2019
- (d). Finance, Budget, Resources and Staffing Committee Meeting: 24th April 2019
- (e). Strategy Committee Meeting: 8th April 2019

10. NEIGHBOURHOOD PLANNING COMMITTEE

- 10.1** To note the minutes from the Neighbourhood Planning Committee Meeting 21st March 2019
- 10.2** To approve the Neighbourhood Planning Committee's delegated authority up to the next Town Council meeting

11. ANNUAL GOVERNANCE STATEMENT

To note, approve and adopt section 1 of the un-audited Annual Return for 2018/19 and approve they be signed off by the Clerk/RFO and Chairman of the Council

12. END OF YEAR ACCOUNTS AND AUDIT 2018-2019

- (a) To note, approve and adopt Annual Internal Audit report for 2018 -2019 for submission to the External Auditors
- (b) To note, approve and adopt the Statement of Accounts for year ending 31.03.19
- (c) and approve they be signed off by the Clerk/RFO and Chairman of the Council
- (d) To note, approve and adopt section 2 of the un-audited Annual Return for 2018/19 and approve they be signed off by the Chairman of the Council
- (e) To note, approve and adopt explanation of variances report for submission to the External Auditors
- (f) To note, approve and adopt the report in respect of the Fixed Asset Summary as at 31.03.19 as required by the External Auditor

13. GENERAL POWER OF COMPETENCE

To resolve that the Town Council continues to hold the 'General Power of Competence'

14. CONFIDENTIAL BUSINESS

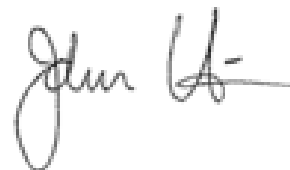
To resolve that the press and public are temporarily excluded during the discussion on the item (9) of the agenda as it concerns: The terms of tenders and proposals and counter proposals in negotiation for contracts;

(In accordance with the Council's Standing Orders No. 1E).

15. RECOMMENDATION FROM STRATEGY COMMITTEE – 8TH APRIL 2019

To consider a recommendation from the Town Council's Strategy Committee meeting on 8th April 2019 to enhance the paths around the Country Park, improving them and making them more accessible.

Dated this 7th day of May 2019

A handwritten signature in black ink, appearing to read 'John Harrison', with a stylized flourish at the end.

JOHN HARRISON
Town Clerk

Report to: Hailsham Town Council

Date: 15th May 2019

By: John Harrison, Town Clerk

Title of Report: COMMITTEES

PURPOSE:

This Report details the proposed Committee Structure, including the Terms of Reference and number of seats, for Hailsham Town Council for the Municipal year 2019-2020 and also proposals for representatives to External Bodies

1. APPOINTMENT OF COMMITTEES AND WORKING GROUPS

1.1 It is recommended that in accordance with Standing Order No.5, the following **COMMITTEES** be appointed:-

- (a) Planning & Development Committee
- (b) Finance, Budget, Resources & Staffing Committee
- (c) Assets Management Committee
- (d) Communities Committee
- (e) Neighbourhood Planning Committee
- (f) Strategy Committee

1.2 It is recommended that the council resolves. that each committee is appointed proportionately according to political, group or individual alignment, where possible (with the exception if the Strategy Committee, membership of which is appointed ex officio)

1.3. It is recommended that that the following Working Group be appointed:

- (a) Post Office Working Group

2. TERMS OF REFERENCE FOR COMMITTEES, SUB-COMMITTEES and WORKING GROUPS

It is recommended that the council resolves to adopt the terms of reference for each committee as included in this report,

2.2 The purpose, remit and any Delegated Authorities for each committee, sub-committee or working group as set out in the terms of reference set out as appendices to this report, including:

- The maximum number of seats on each committee or working group
- The purpose, remit and any Delegated Authorities for each committee or working group

3. MEMBERSHIP OF COMMITTEES, SUB-COMMITTEES and WORKING GROUPS

It is recommended that the council appoints members (and substitute members) to each of the committees and working groups according to the terms of reference for each group, the nominations previously received and any nominations made or altered during the meeting.

Allocation of seats per group/individual

Total Posts (5X7 = 35)	35	% of Council	Committee Seats Per Group
Council Make Up	18 Seats	100.00%	35.0
Conservative	6	33.33%	12
Liberal Democrat	6	33.33%	12
Independent	1	5.56%	2
Independent	1	5.56%	2
Independent	1	5.56%	2
Independent	1	5.56%	2
Independent	1	5.56%	2
Independent	1	5.56%	2
	18	100.00%	36.0

This has traditionally been the case for Hailsham Town Council as a 'political' council and is generally recommended within the sector when that is the case, as a means of avoiding committees taking decisions against the agreed strategic direction and will of the council. However this is by no means a statutory requirement at parish level, although it is for 'principal councils' (Districts/Boroughs, County or Unitary authorities).

Groups or individual councillors should consider the following when nominating themselves or their group members for committee memberships:

- The Terms of Reference of each committee (as attached below)
- Their own specific interests, skills or expertise and aspirations for the community
- The frequency of meetings and their availability on the dates detailed in the Meeting dates document. Some committees will involve a much greater commitment in terms of attendance than others:
 - Planning & Development Committee– every three weeks on Tuesdays (18 times per year)
 - Communities Committee – every month on (usually) the first Monday (11/12 times per year)
 - Assets Management Committee – every month on (usually) the second Wednesday (11/12 times per year)
 - Finance, Budget, Resources & Staffing Committee – Six-seven times per year on (usually the third) Wednesday evening
 - Neighbourhood Planning Committee – dates to be determined as required. This committee will meet infrequently during the coming municipal year as the process is near to completion.

It is easier if individuals or groups can send their nominations to the Town Clerk before the Annual Council Meeting. Nominations received can then be completed and this report re-presented to the meeting

Nominations for committee membership

	Planning & Development Committee
1	
2	
3	
4	
5	
6	
7	
	Substitutes
1	
2	
3	
4	
5	
6	
7	

	Finance, Budget, Resources & Staffing Committee
1	
2	
3	
4	
5	
6	
7	
	Substitutes
1	
2	
3	
4	
5	
6	
7	

	Strategic Projects Committee
1	
2	
3	
4	
5	
6	
7	
8	
9	
	Substitutes
1	
2	
3	
4	
5	
6	
7	
8	
9	

	Communities Committee
1	
2	
3	
4	
5	
6	
7	
	Substitutes
1	
2	
3	
4	
5	
6	
7	

	Neighbourhood Planning Committee
1	
2	
3	
4	
5	
6	
7	
	Substitutes
1	
2	
3	
4	
5	
6	
7	

	Post Office Working Group
1	
2	
3	
	Substitutes
1	
2	
3	

4. APPOINTMENT OF CHAIRMEN (AND VICE CHAIRMEN) OF COMMITTEES

To determine whether to appoint the Chairmen and Vice-Chairmen of each committee at the Annual Council Meeting or at the first meeting of each committee.

(The only committee that will not have met before the next scheduled Strategy Committee meeting on 24th July 2019 is Finance, Budget, Resources and Staffing and therefore it is recommended that the Chair and Vice Chair of this committee are appointed at this meeting)

5. REPRESENTATION ON EXTERNAL BODIES

Council is asked to consider and agree to councillor representation on external bodies as proposed:

- Wealden District Association of Local Councils: Recommended - Chair and/or Vice Chair of Council
- Hailsham and District Sports Alliance: Recommended - Chair or Vice Chair of Communities Committee (to be agreed when elected)
- Movement and Access Strategy for Hailsham and Hellingly ('MASHH') Steering Group: Recommended - Chair of Council plus one other member – next meeting is scheduled for 13th June 2019 at 2.00pm
- Hailsham Forward Executive: X2 members;
- Cuckmere Community Bus Stakeholder's Group: X1 member
- Environment Hailsham Board: X1 Member
- Wealden and District Citizen's Advice Bureau Board: X 1 Member

No other appointment to external bodies are proposed to be made unless by invitation from those organisations.

HAILSHAM TOWN COUNCIL
PLANNING & DEVELOPMENT COMMITTEE
TERMS OF REFERENCE 2019-2020

Hailsham Town Council is a consultee in the planning legislative process, it is the responsibility of the Planning & Development Committee to receive and respond to planning applications, planning appeals and applications for certificate of lawful development from Wealden District Council, East Sussex County Council and the South Downs National Park local Planning Authorities.

In reviewing planning applications its purpose is to ensure that they meet with current planning law, satisfy local development frameworks and published development guidance.

The committee will also comment on matters of local concern including major developments, proposed planning gain agreements in respect of developing community and commercial infrastructure, statutory, utility and common communal services and matters relating to the historical essence and character of Hailsham.

The committee will also provide responses for licensing applications and for matters determining, amending or stopping up Public Highway, Public Right of Way and will respond to proposed temporary, experimental or permanent traffic regulation orders.

TERMS OF REFERENCE

1. The Planning & Development Committee is constituted as a Standing Committee of Hailsham Town Council. The Committee composition shall be a maximum of Seven Councillors as voting members.
2. Quorum shall be half of appointed members or the closest majority to that number
3. The Chairman and Vice-Chairman of the committee shall be elected annually by the Committee or Town Council.
4. The Committee shall meet every three weeks, or unless otherwise required and agreed by resolution of the committee.

PLANNING

5. A record of all planning applications, the responses and eventual results shall be noted in the minutes of meetings.
6. The Committee has delegated authority to consider all planning applications pertaining to the Town and environs of Hailsham and to respond to Wealden District Council, East Sussex

County Council or the South Downs National Park as local planning determination authorities. Minutes/Reports of all meetings will be presented for adoption at the next full Council meeting

7. The Planning & Development Committee may canvas opinions for and against applications to assist with fair determination of applications. The Committee has an obligation to ensure that relevant parties are given a reasonable hearing – applicants, as well as objectors, will have the opportunity to speak prior to the commencement of meetings in accordance with the Town Council Standing Orders. Solely at the discretion of the Chairman the committee may seek clarification of views expressed by applicants or objectors when a specific application is presented and debated.

8. The committee clerk shall present each application for consideration by the committee. The clerk shall identify the location of the application, shall provide an outline of the application, present the planning history and shall make recommendations of options available to the committee. The clerk shall where appropriate have visited the application location to photograph any existing buildings on the site and the surrounding buildings and land.

9. Presentation of application plans and supporting documentation shall make full and appropriate use of electronic files and overhead projection systems, ensuring that this can be clearly viewed by both the committee and attending members of the public. The committee will use paper documentation only when suitable electronic systems are unavailable.

10. Applications considered to be controversial may be referred to the Full Council. A time sensitive response may be made by the Committee Chairman or Clerk following a majority decision by the Committee. Any two (2) Councillor members of the committee may request an application be deferred for a meeting of the Full Town Council.

11. Where an onsite meeting is arranged, it will be subject to the prior approval of the Chairman or Vice-Chairman. A Committee member will then present findings to the Committee.

12. Where an application is subject to an appeal, the Committee is authorised to make written representation or to elect a member of the Committee to attend the hearing.

13. All correspondence shall be conducted through the Town Clerk (or the delegated officer).

14. The Town Clerk (or the delegated officer) will write letters to the appropriate Planning Authority or other relevant body detailing the Planning Committee's response to each application and will ensure that these letters arrive within the timescale for each application.

15. Where an application is subject to an appeal, the Committee will prepare and recommend a draft written representation to the full Town Council and propose a member of the Committee to attend the hearing and speak on behalf of the council if called to give evidence.

16. Wherever possible, a member of the Planning Committee is to be nominated to attend Planning Authority's Planning meetings to represent the Committee's views in respect of major and controversial planning applications.

17. Minutes of all meetings are to be kept by the Clerk. Agendas and minutes shall be forwarded by e-mail to all members of the Town Council. (Only members who do not have access to e-mail, or have not agreed to receive minutes and agendas in this manner, shall receive a printed copy by post).

DEVELOPMENT

18. The committee shall work with adjacent parishes, District and County Councils, Police, Fire & Rescue, Ambulance and NHS Authorities to ensure that appropriate development is fully and transparently determined for the residents of Hailsham being mindful that this should comply with current planning law and guidance.

19. The committee will seek to meet with land owners, agents and developers to offer pre-application advice about the council and community views of potential developments within Hailsham and also within adjacent parish locations that could impact visually or environmentally upon Hailsham Residents.

20. Any views expressed by members will be indicative of likely community views, the committee should not be regarded as determining the specific view of the council and residents prior to the council being consulted about finalised outline or full applications presented for determination by the appropriate planning authority.

21. The committee will seek to encourage developers of significant major applications to meet with the full council and to provide a presentation for residents. The Planning & Development Committee is empowered to ensure that such presentations are widely advertised to encourage public participation.

22. The committee will monitor the progress of s106/CIL planning gain agreements for developments within Hailsham and its environs, ensuring that applicants and planning authorities are advised of the views of the council and community about the provisions of the agreement at appropriate payment trigger points.

23. The chairman and committee clerk will provide progress reports to full council on behalf of the committee of all development consultation and s106 activities.

24. Community Land Trust. The council has resolved to initiate the formation of a Community land Trust and delegated authority to the Planning and Development Committee to undertake this. The Planning and Development committee will appoint members to the board of the CLT if required or requested.

HAILSHAM TOWN COUNCIL
FINANCE, BUDGET, RESOURCES AND STAFFING COMMITTEE
TERMS OF REFERENCE 2019-2020

This Committee is appointed to make recommendation to the council on all aspects of the Town Council's financial and budgetary management, staffing and resources. The committee makes recommendations to council on some of these areas and also has some delegated authority. All delegated authorities shall be subject to any Standing Orders in place requiring council to make final decisions if so requested.

The Committee is responsible for working in partnership with other organisations to achieve these objectives.

Membership: Total number of seats allocated to the committee is seven

Quorum: Shall be half of appointed members or the closest majority to that number

Frequency of Meetings: The Committee must meet quarterly and has delegated authority with regard to budgetary control, the verification of quarterly financial statements (Item 2 in the Terms of Reference below) and the council's overall financial position

A meeting in January/February of each year should also consider such matters as appointment of Internal Auditor and audit plan, and review of Financial Regulations. The committee has delegated authority for this aspect of its remit.

In addition, the committee will establish a second 'stream' of meetings in order to make recommendations to Council on the budget for the following financial year. These meetings must be timed to ensure that council can resolve the precept to be levied in January and/or according to the timetable and deadlines for the precept request as set by the District Council. The committee has NO delegated authority with regard to this area of its terms of reference

Any of these meeting 'streams' may consider staffing and other resource issues as and when they arise and recommendations are required. The committee has NO delegated authority with regard to this area of its terms of reference

Meetings shall ordinarily start at 7.00pm unless the committee resolves otherwise

Membership eligibility: Open to all members of council, as formally appointed at the Annual Meeting of Council or subsequently at other meetings.

Other members may be co-opted from other organisations, or guests invited for specific purposes, if and when appropriate. Other members who are not members of council will have no voting-rights.

Remit

1. Budget Preparation: The Committee is required to prepare a recommendation for income and expenditure during the financial year for recommendation to a council meeting in December/January in order that the precept to be levied for the ensuing financial year can be agreed in January.

The committee will seek recommendations from the other standing committees of council on what budgets are required for any activities within their remit that are planned for implementation in the next financial year.

The committee will seek recommendations from the Strategy Committee (or any other committee appointed to have oversight of the council's strategic aims and plans for the forthcoming year) that these planned activities are consistent with the council's overall strategic aims and any business plan that is in place and agreed. (process for the Town Council's budget setting is as set out below)(NO DELEGATED AUTHORITY)

2. Budgetary Control: The Committee will examine the detailed summary of receipts and payments, comparing actual expenditure against that planned and confirm compliance to council on a quarterly basis. (HAS DELEGATED AUTHORITY)
3. Annual Appointment of Internal Auditor – conditions of appointment for approval.(HAS DELEGATED AUTHORITY)
4. Accounting and Audit :
 - (a) Reconciliation and quarterly verification of statements with the appropriate records and confirm that the financial statements present fairly the current financial position of the Council and are effective in design to adequately detect fraud or malpractice. To be signed by the Committee Chairman.
 - (b) Receive the Internal Auditor's reports and consider any recommendations and means to achieve compliance, Annual Review of Internal Control to complete and present to Council.
 - (c) Annual Audit Report.
 - (d) Annual Internal Audit Report – to liaise with the RFO and Internal Auditor to prepare the Annual Audit Plan for presentation to Council
 - (e) To hold meetings with the Internal Auditor as required
 - (f) To review the Annual External Auditor's Report and draft response in collaboration with the RFO
 - (g) To approve for presentation to Council the end of year Statement of Accounts and Annual Return and any other information required by the External Auditors prior to submission

(HAS DELEGATED AUTHORITY TO ALL OF THE ABOVE, ALTHOUGH SOME AREAS ARE FOR PRESENTATION TO COUNCIL AS NOTED)

5. Contracts : To work with other committees to discuss the financial implications of contracts as and when they are due for renewal.

In a situation where there is a time limited offer and opportunity to accept a quotation (e.g. energy supplier), that cannot be considered by any other relevant committee due to the timescales involved, the RFO or Finance Officer may, after contacting the Chairman of the Finance, Budget, Resources & Staffing Committee and Town Clerk, authorise and proceed, and report to the next meeting of the Committee or Council as appropriate. (HAS DELEGATED AUTHORITY)

6. Annual Governance Statement: To satisfy that all items under Section 2 of the Annual Return are achieved, and signed off by the Chairman of the Council. (HAS DELEGATED AUTHORITY)
7. The Chairman of the Committee, or their representative, should meet weekly, or as decided by the Committee, with the RFO or Finance Officer for two-way communication.
8. All members of the Committee shall comprise members of the Cheque Signatory Panel plus the Chairman of the Council, if for any reason that councillor is not a member of the Finance, Budget and Resources Committee.
9. All members must be conversant with the requirements of the Governance and Accountability for Local Councils manual.
10. The Annual Review of the Council's Financial Regulations – for report to Council. (HAS DELEGATED AUTHORITY)
11. The annual review of fees charged by Council (allotments, pitch hire, pavilion hire, Fleur de Lys hire, fishing permits, cemetery fees etc.) (HAS DELEGATED AUTHORITY)
12. To consider the annual subsidy request application from Hellingly Parish Council and the existing arrangements for funding with Hellingly Parish Council, if deemed necessary appointing a Working Group to liaise with Hellingly Parish Council for this purpose. (NO DELEGATED AUTHORITY)
13. The annual consideration of grants to external bodies (the committee may appoint a sub-committee for this purpose if it chooses to do so).(HAS DELEGATED AUTHORITY)
14. To receive notice of changes in employment law and pension funds that affects the employees of Hailsham Town Council (HAS DELEGATED AUTHORITY)
15. Consider and make recommendations to Council in respect of all aspects of staff employment, considering staffing needs in relation to decisions of the Council (NO DELEGATED AUTHORITY)
16. Consider and make recommendations to the council in respect of all aspects of other resources, including equipment and vehicles, considering resource needs in relations to decisions of the council (NO DELEGATED AUTHORITY)
17. Consider and make recommendations with regard to staff health and safety and resource or other requirements to ensure adequate health and safety and staff welfare provisions are fit for purpose (NO DELEGATED AUTHORITY).
18. Exclusions.

The committee is not responsible for making decisions or recommendations to council for any aspect of council services or projects that fall under the remit of other council committees, although it can make decisions/ recommendations on all financial, staffing or resource-related aspects of such areas.

Hailsham Town Council Budget Setting Process:

Date	Meeting	Activity
July	Finance, Budget, Resources & Staffing Committee	Agree baseline budget according to known costs
August/September	All Standing Committees of Council	Consider additions to baseline budget according to plans for next financial year
October	Strategy Committee	Consider whether requests from Standing Committees are consistent with Council's Business Plan and Strategic Aims & raise any queries for committees.
November	All Standing Committees of Council	Address any queries from Strategy Committee
December	Finance, Budget, Resources & Staffing Committee	Finalise recommended budget, including full information regarding tax base etc
January	Hailsham Town Council	Determine budget precept to be requisitioned from WDC

These terms of reference are subject to agreement by council at the Annual Council Meeting on 15th May 2019.

HAILSHAM TOWN COUNCIL
ASSETS MANAGEMENT COMMITTEE
TERMS OF REFERENCE 2019-2020

This Committee monitors the operation of all Town Council buildings, assets and some projects & services, ensuring a high standard of provision. It considers their further development and the development of other buildings or projects.

The Committee is responsible for working in partnership with other organisations to achieve these objectives.

The committee has delegated authority to make decisions related to these areas. All delegated authorities shall be subject to any Standing Orders in place requiring council to make final decisions if so requested.

The committee has no delegated authority to make decisions outside of its terms of reference or for areas that would affect areas within the remit of other council committees (for example, in relation to staffing, budgets & finance, business development activities, festivities and events), nor does it have authority to authorise expenditure outside of the council's agreed budget parameters.

Membership: Total/maximum number of seats allocated to the committee is SEVEN

Quorum: Shall be half of appointed members or the closest majority to that number

Frequency of Meetings: MONTHLY or as and when appropriate (including less frequently if determined by committee resolution)

Time of Meetings: Meetings shall commence at 7.00pm (or earlier or later if determined by committee resolution)

Membership eligibility: Open to all members of council, as formally appointed at the Annual Meeting of Council or subsequently at other council meetings.

Other members may be co-opted from other organisations for specific purposes as and when appropriate. Other members who are not members of council will have no voting-rights.

Minutes of all meetings are to be kept by the Clerk. Agendas and minutes shall be forwarded by e-mail to all members of the Town Council. (Only members who do not have access to e-mail, or have not agreed to receive minutes and agendas in this manner, shall receive a printed copy by post).

Terms of Reference

1. To manage the use, maintenance, improvement, development and good management of all council owned or leased buildings, including:
 - The Cemetery & Cemetery buildings including Cemetery Lodge
 - The Fleur-De-Lys and Blackman's Yard Complex

- 6 Market Square (The building leased to Kemer Kebabs)
- Union Corner Hall
- The Grovelands Barn Complex
- 1 Market Street (The Square Youth Café and connected buildings)
- James West Community Centre
- 4 Market Square
- The Maurice Thornton Pavilion
- 2 North Street ('Cortlandt Stable Block') & the public toilets
- Any other buildings adopted or leased by the Town Council in the future

2. To manage the use, maintenance, improvement, development and good management of all other council owned or leased assets, including;

- Bus Shelters
- Town seats
- Street Lighting
- HTCs contribution to the town's CCTV facilities.
- Any other Assets adopted by council

3. To manage the use, maintenance, improvement, development and good management of all council owned, leased or otherwise controlled:

- play areas and open spaces
- Any new play areas and open spaces taken over by the Council
- Sports and recreation grounds
- Sports facilities where appropriate
- Any new sports grounds taken over by the Council
- Any new sports facilities taken over by the Council where appropriate
- Allotments
- Dog Bins

To be responsible for:

- Tree maintenance
- Horticultural and Grass cutting contract
- Dog bins

4. To act as responsible landlords for sites owned by the Town Council and leased to other organisations for management, reviewing leases and any other terms of agreement between the Council and the lessees or other parties and receive requests from them for developments or changes to council owned buildings and assets.

5. To act as liaison for and to project manage any developments or changes to council owned or leased buildings and assets as defined above.

6. To project manage or act as liaison with Council Services, in consultation with the appropriate officers and any other relevant stakeholders and partners. These services to include:

- a. Youth Services (including the Youth Café, East Side Youth Club, The Friday Night Project, the Youth Council and Youth Mayor)
- b. Council Communications and Marketing

- c. Any other project related to council buildings, Play parks and open spaces, assets or services as adopted by council
- 7. To appoint sub-committees, small working parties, project management groups or individuals to oversee and report back to the committee on any of the above areas deemed necessary by the council or committee. This therefore includes the appointment of members of the committee for the following roles:
 - a. Cemetery Wardens
 - b. Community Halls
 - c. Allotments

These sub-committees, small working parties, project management groups or individuals will undertake their oversight functions according to the requirements of the role, the requirements of the committee and through the best and most efficient means possible, in consultation with the relevant officers and other stakeholders and partners.

They will report back to the Assets Management committee to an agreed reporting schedule and their reports will form substantive points of the committee's agenda moving forwards.

- 8. The committee may receive and consider representations, suggestions or complaints from any other member of council or outside organisation or person with regard to any aspect within its remit as delineated above and may invite such persons to attend the meeting and speak on those aspects.
- 9. *The committee has authority to spend up to £10,000 per item from capital reserves on any remedial repair or maintenance required to the council's assets. This expenditure is Subject to the council's financial regulations regarding the awarding of contracts etc. Excluded from this are any improvements or enhancements to the council's assets portfolio.*

These terms of reference are subject to agreement by council at the Annual Council Meeting on 15th May 2019.

Hailsham Town Council
Communities Committee
Terms of Reference 2019-2020

The name of the Committee is the Communities Committee.

The Council or Committee shall elect a Chairman and Vice Chairman on an annual basis in May of each year.

The Committee will meet on a planned 4 weekly schedule with extra meetings scheduled in the month(s) leading up to any planned event, with a minimum of 3 days clear notice given.

The Committee will meet at 6.00pm and the first items on the agenda will deal with the Festivities Items.

The Committee shall consist of a maximum of seven Hailsham Town Council members plus representatives from local businesses and the community.

Quorum shall be half of appointed members or the closest majority to that number.

Local business and community members will be members but without voting rights.

Minutes of all meetings are to be kept by the Clerk. Agendas and minutes shall be forwarded by e-mail to all members of the Town Council. (Only members who do not have access to e-mail or have not agreed to receive minutes and agendas in this manner, shall receive a printed copy by post).

The business strategy will be to consider all aspects of commercial related activity in and around Hailsham that will provide a benefit to Hailsham residents/businesses with an overall aim of attracting new businesses to Hailsham and thus improving employment opportunities. Focusing on the Town Centre and outlying areas of Hailsham.

Committee will work with Hailsham Forward and other stakeholders in the establishment and delivery of a Business Focussed Plan for Hailsham.

The council and Hailsham Forward have agreed that the management of the Town Market should be undertaken by the Town Council and the Communities Committee will oversee this function.

The Festivities strategy will be to:

- Organise community events to include at least one summer event/fair and one Christmas event
- Work with and encourage participation from local shop keepers and businesses
- Encourage community participation
- Support other community events such as Hailsham Arts Festival

The budget areas that this committee makes recommendations for expenditure against are:

- Festivities and Events (or any such budget identified by the council for the same purpose)

- The Revitalisation Fund (or any such budget identified by the council for the same purpose)

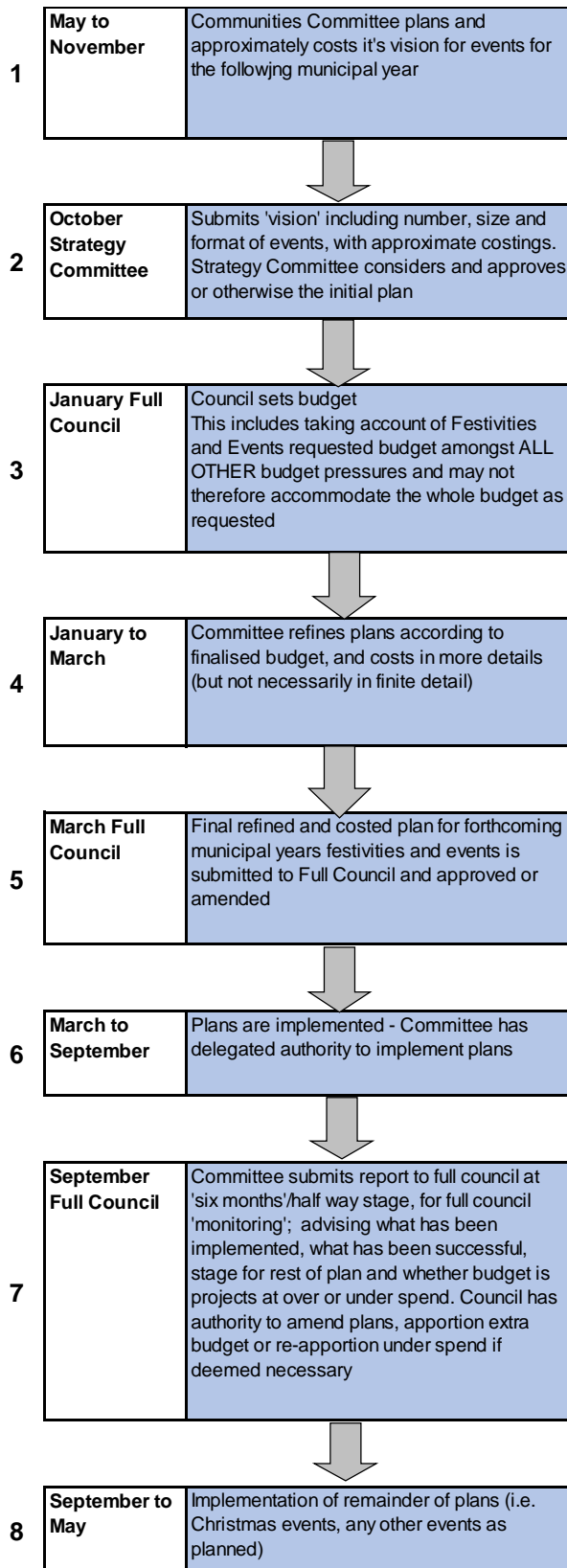
The Communities Committee will submit plans to full council detailing what it wishes to implement and what it will spend on the Festivities and Events budget and the Revitalisation budget for the following municipal year.

These plans are subject to approval by full council and once finally agreed, the committee will have delegated authority to implement these plans without reference back to full council.

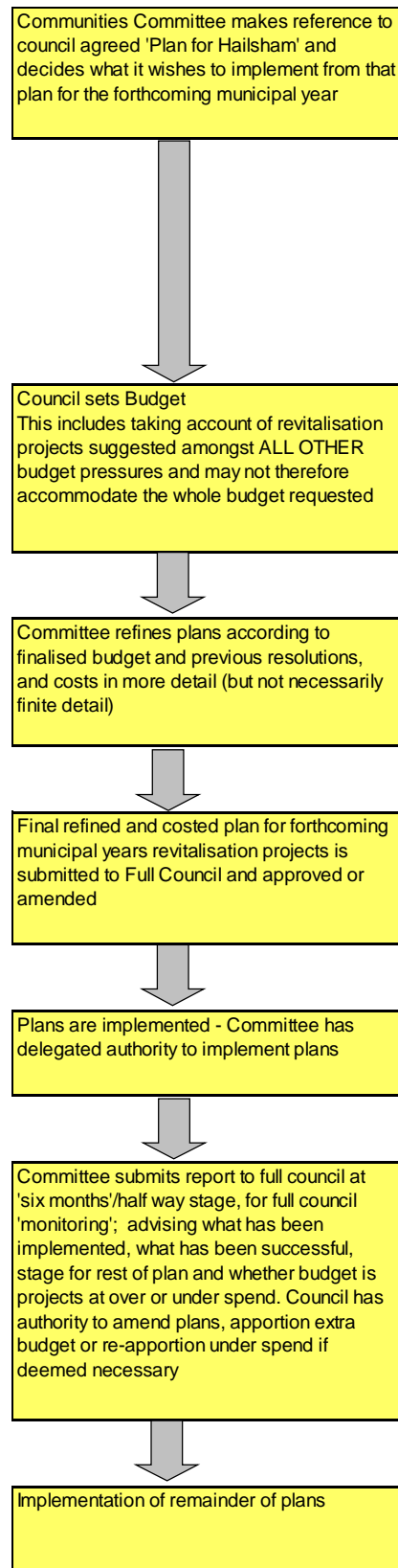
This will work on a rolling annual schedule, with two plan submission dates and a September 'six months progress' report back to council as follows:

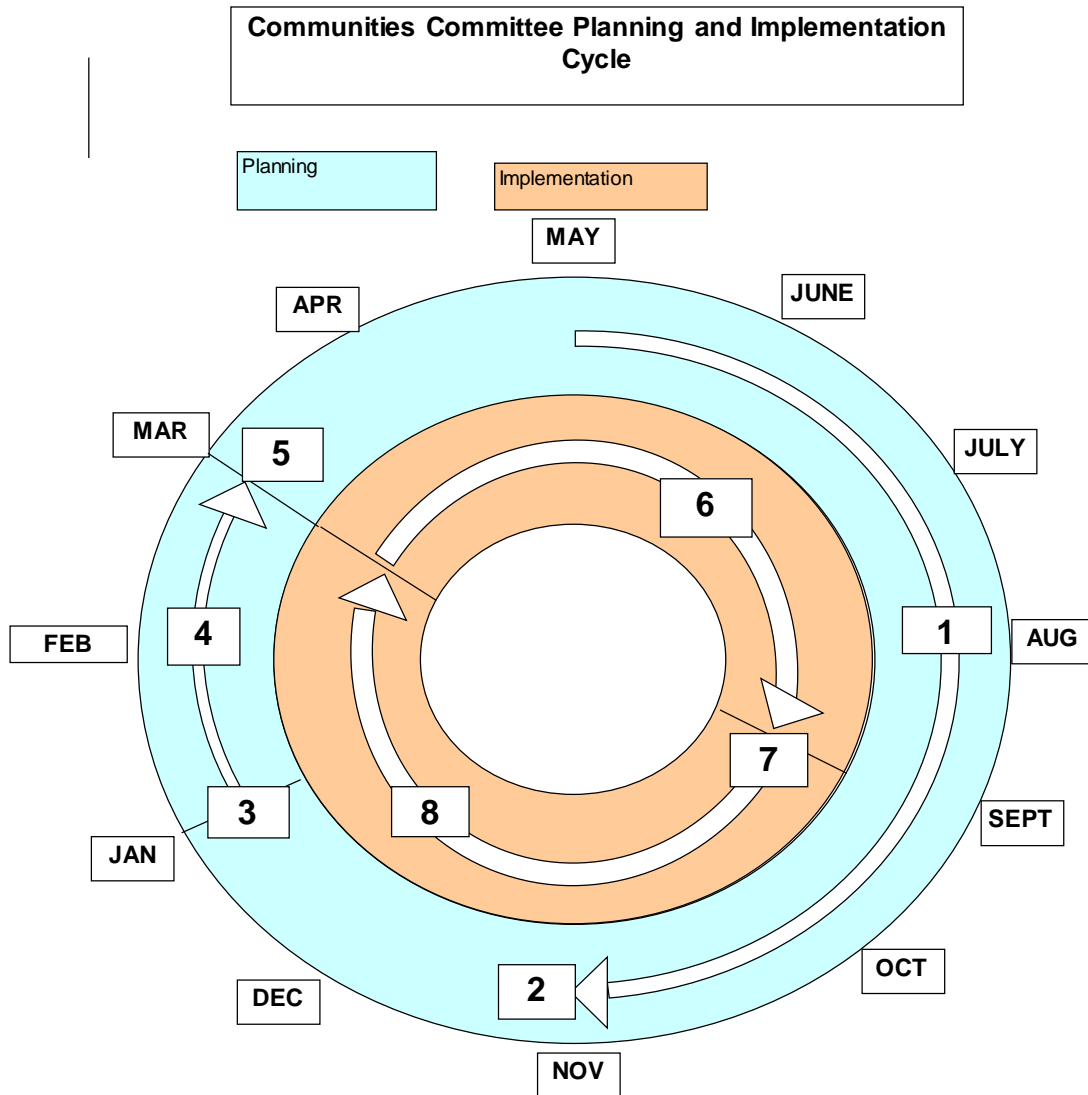
All delegated authorities shall be subject to any Standing Orders in place requiring council to make final decisions if so requested.

Festivities and Events Budget



Revitalisation Fund





Hailsham Town Council
Neighbourhood Planning Committee
Terms of Reference 2019-2020

1. Introduction

Hailsham Town Council (HTC) took the decision in July 2015 to produce a Neighbourhood Plan (NP) following the Government's publication in 2011 of the Localism Act.

In order to produce the plan the Town Council established a Neighbourhood Planning Committee (NPC) to oversee a process that will result in the preparation of a Draft Plan which will be put to a public referendum.

In doing so it is deemed appropriate that the Committee are provided with and accept the following terms of reference;

The plan will seek to:

Identify all the important aspects of life in the Parish/Town for which plans for the future are needed, with particular regard to land use; and

Bring forward proposals which will enhance the quality of life in the Parish/Town in the years to come

Provide a framework for future land usage within the parish.

2. Membership of the Neighbourhood Planning Committee (NPC)

The NPC will be formed from up to seven Town Councillors (and previously up to five members of the public who are appointed as lay (non-voting) members)

The NPC may from time to time form Working Groups or sub-committees to undertake various aspects of the work involved in producing the Neighbourhood Development Plan and may seek help from other members of the public or other organisations in order to do this.

The NPC may also co-opt further representation from any other person or organisation that is likely to bring additional benefit or specialisation to the project

The NPC should be supported by officers of Wealden District Council, who as The Local Planning Authority are obliged to provide assistance under the statutory provisions of the Localism Act 2011

The NPC shall exist until the Neighbourhood Plan has been assessed and approved by the independent examiner or such a time as the Town Council resolves to dissolve the NPC.

The NPC shall pass the draft neighbourhood plan to Hailsham Town Council for approval prior to independent examination (completed).

The committee has delegated authority to implement its agreed plans, subject to forward approval by the Town Council. Therefore the Neighbourhood Planning Process shall form a standing item on all ordinarily scheduled Town Council meetings and approval to implement future aspects of the plans will be granted or may be challenged.

All delegated authorities shall be subject to any Standing Orders in place requiring council to make final decisions if so requested

The NPC will have access to funds as resolved by the town council as available for the process and any other funds held by the Town Council from external sources provided for the Neighbourhood Planning Process.

The NPC will invite representation from neighbouring parishes and relevant district and county councils to attend and participate in its meeting as appropriate.

The Council has previously agreed that it will seek to work with Hellingly Parish Council on the Neighbourhood Planning process. Hellingly Parish Council has declined the offer to work on a joint plan with HTC, but has previously asked that a member of its equivalent group attend the HTC NPC meetings and vice versa.

3. Roles and Responsibilities of the NPC

The Committee will;

Elect a Chair (and Vice-Chair if deemed necessary), from amongst its council members, and re-appoint at the first meeting of each municipal year (unless council appoints these roles at its Annual Meeting)

If the Chairman is not present, the Vice Chairman shall preside at the meeting. If neither is present, members shall elect a Chairman for the meeting from amongst their number of council members.

Promote the process of preparing the Neighbourhood Plan and be encouraged to participate and provide their views and opinions on the specific topics which are covered during the preparation of the Plan.

Arrange meetings and appoint sub-groups to gather views and consult on emerging policies which are considered appropriate for incorporation in the Draft Plan

Assess existing evidence about the needs and aspirations of the neighbourhood area.

Liaise with relevant organisations and stakeholders to secure their input in the process

Analyse the results of questionnaires or other evidence received during the planning process and use them to prepare a robust draft Plan

Inform the Town Council of progress on a regular basis in order that NPC or Working Group Minutes can be noted

Support WDC and HTC during the referendum process.

Where appropriate keep proper records of all expenditure, time keeping or other costs of external parties engaged to assist in the preparation of the plan.

Produce a Project Plan and a Project Programme for delivery of the Neighbourhood Plan and monitor the results of their work.

The NPC may also request assistance/advice from any other person or organisation that is likely to bring additional benefit of specialisation to the project.

The Town Council will;

Support the NPC throughout the process providing sufficient assistance and financial resources to ensure the plan is prepared expeditiously providing that overall expenditure falls within the grants received and funds allocated by the Town Council

Appoint professional planning expertise and provide any relevant aid during the development of the Plan as deemed necessary. Drafting of the Plan will require professional assistance to ensure conformity to national and local policy and that the Plan will be sound and robust enough to withstand independent examination.

Work with the NPC and the Hailsham Area Action Plan Steering Group or any similar committee to establish that the future infrastructural needs of the area are provided alongside any housing or other development occurring within the Parish/Town.

Work with the NPC to develop policies to guide the future development and use of land in the area.

Support the NPC in developing assessments requested by the Local Planning Authority prior to the Plan being submitted.

Support the NPC in efforts of engagement and consultation with the local communities throughout the plan making process

Create and maintain a link to the Town Council web site for recording details of the NPC activities

Facilitate any required contact with the relevant statutory bodies or parties who must be consulted

during the plan making process.

Carry out all statutory duties contained in the Neighbourhood Planning (General) regulations 2012 (and any subsequently made) and engage with Wealden District Council during the referendum process of the plan for which the principal authority are responsible.

Following the preparation of the draft Plan and with the agreement from the Group, submit the plan to the Local Planning Authority for inspection and independent examination

Appoint or re-appoint the membership of the NPC at its annual council meeting in May each year.

Review these terms of reference at each Annual Council meeting in May and may resolve to amend these terms of reference at any point by resolution.

All Members of the Committee will;

Declare any personal interest that may be perceived as being relevant to any decisions or recommendations made by the group. This may include membership of an organisation, ownership of interest in land (directly or indirectly) or a business or indeed any other matter likely to be relevant to the work undertaken by the Steering Group.

Ensure that there is no discrimination in the plan making process and that it is a wholly inclusive, open and transparent process to all groups in both the neighbourhood area and to those wishing to undertake development or be involved in the plan making process

Work together for the benefit of the communities established within the Parish/Town.

Treat other Members of the Committee with respect and dignity, allowing Members to express their views without prejudice and interruption.

Five Hailsham Town Councillors (or half the appointed council membership) are required to be in attendance for a meeting to be quorate.

If inquorate meetings may proceed but any decisions taken may be advisory only and require future ratification by the NPC when a quorum can gather.

Any decisions taken by the NPC, other than those delegated to appointed officers, will be carried forward if the majority (more than 50% of members in attendance) are in favour. The Chair will have the casting vote in instances where there is no majority, or the Vice-Chair in the absence of the Chair.

In accordance with the Town Council's Standing orders, voting (Town Council) members may be substituted by previously appointed substitute members, to attend in their place by notifying the committee or Town Clerk by 12.00 noon on the day of a meeting.

4. Procedure of Meetings

The NPC will meet on a regular basis, at least every four to six weeks, or more or less frequently if deemed necessary.

Meetings will ordinarily be at 7.00pm at the Town Council offices unless resolved otherwise by the Committee.

All NPC meetings shall be open and may be attended by residents or those who work in the area identified for the plan to observe proceedings or participate in the proceedings at the discretion of the committee chair.

The NPC shall keep Minutes of meetings which will be open to public scrutiny. These will be publicised on the NPC or Town Council web site

Notices, Agenda, Minutes and associated papers shall normally be despatched to NPC members by email unless otherwise specified or agreed.

Meetings shall be conducted in accordance with set procedure to be determined and agreed by the NPC.

The NPC will regularly update and report its progress to the Clerk of the Town Council ensuring that she/he, as the Responsible Financial Officer for the council, is aware of the on-going budgetary implications and requirements associated with the project.

The Terms of Reference will be reviewed throughout the project and amended as required. Any changes to NPC Terms of Reference shall require approval of the Town Council.

HAILSHAM TOWN COUNCIL
STRATEGY COMMITTEE
TERMS OF REFERENCE 2019-2020

Background:

This committee is appointed to make recommendation to the council in drawing up a business plan of priorities for the Town Council, monitoring progress against that business plan and recommending any amendments or changes to the business plan as it progresses.

The committee is responsible for working in partnership with other organisations, members of the town council or other town council committees or sub-committees to achieve this objective.

Membership: The working group consists of appointed Chair and vice-Chair of Council and the chair and Vice Chairs of Committees (but not Sub-Committees or other Working groups).

Chairmanship The working group shall be chaired by the Chairman of the Town Council or in their absence, the Vice Chair of council.

Quorum: Shall be half of appointed members or the closest majority to that number

Frequency of Meetings: The Working Group must meet quarterly (or more frequently if deemed necessary) in order to develop a business plan for the Town Council over the coming municipal year, monitoring progress against that business plan and recommending any amendments or changes to the business plan as it progresses.

Membership eligibility: Open to members of council who have been appointed as Chairs or Vice-Chairs of Council or Committees,

The members may therefore be any member of Hailsham Town Council.

The Committee may appoint non-council members of the committee, subject to this being a recommendation to the Council. Non-Council members of the Committee may not have voting rights.

Other members may be co-opted from other organisations, or guests invited for specific purposes, if and when appropriate.

Remit

1. The Committee is appointed to draw up a Business Plan for the Town Council, containing key aims, priorities and objectives for the Town Council to implement over a given period.
2. The committee is appointed to monitor progress against that business plan and recommend any amendments or changes to the business plan as it progresses. It will report on these matters to full council
3. The Committee is able to respond to consultations on behalf of the town council, although it must recommend responses only, to be finally agreed by full council.
4. The committee exists to make recommendation to the council only. The acceptance of the plan at its key stages of progress, a final plan, or any recommended changes to the existing plan is to be agreed by resolution of full council only.
5. The business plan is expected to set out key priorities for the chosen time period, the resources required to implement them, any 'key milestones' to be reached during the life of the plan and any intended output or outcome targets arising from the actions identified in the plan, against which its success can be measured.
6. The Committee must be mindful of the legal and financial restrictions on its recommendations at all times and in particular employment law and statutory responsibilities as an employer
7. Exclusions

This committee has no delegated authority to make decisions on any of the areas above, but is responsible for making recommendations to the Town Council.

The committee is not responsible for making recommendations to Town Council for any aspect of council services or projects that fall under the remit of other council committees or sub-committees (that is, areas of responsibility of those committees falling outside of the time scale of any recommended plan)

The committee is expected to set priorities, objectives, actions and targets within a plan which are directly within the control of the Town Council and not outside of its statutory or other remit. Although such priorities, objectives, actions and targets may include areas in which the Town Council seeks to influence other statutory service providers, local authorities or any other organisation.

HAILSHAM TOWN COUNCIL PROVISIONAL MEETINGS SCHEDULE 2019-2020

All Meetings are held at the *Fleur de Lys Meeting Rooms*, unless Council resolves otherwise and are open to the Press & Public, unless otherwise stated.

All dates are subject to potential change dependent on agreement by the specific committees.

		2019								2020											
		MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
TOWN COUNCIL	Specific business	15 ACM											29 ATM	20 ACM							
	Full council			17		25		20		29		25				15		25		27	
STRATEGY COMMITTEE		Q1	Q2		Q3		Q4		Q1		Q2		Q3								
Mondays at 7.00pm			8		14		20		30		6		7								
FINANCE, BUDGET & RESOURCES COMMITTEE	Budget Setting	Q1	Q2		Q3		Q4		Q1		Q2		Q3								
	End of Quarter		10		4						8		9								
(Wednesdays at 7.00pm)			24		30		22		22		22		21								
PLANNING & DEVELOPMENT COMMITTEE		28	11	16	6	17	8	19	10	14	18	10	21	12	2	14	4	15	6	17	8
(Tuesdays at 7.00pm)			25		27		29		17	28		31			23		25		27		22
COMMUNITIES COMMITTEE			3	1	19		7	4	2	6	3	2	6	11	8	6	17		5	2	7
(Mondays at 6.00 pm)																					
ASSETS MANAGEMENT COMMITTEE			26	31	21	18	16	13	11	15	12	18	15	13	17	15		16	21	18	16
(Wednesdays at 7.00PM)																					
NEIGHBOURHOOD PLANNING COMMITTEE		30	Meeting Dates to be determined as required																		

ATM = ANNUAL TOWN MEETING

ACM = ANNUAL COUNCIL MEETING

Venue = To be Confirmed

Annual Governance and Accountability Return 2018/19 Part 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:
 - are unable to certify themselves as exempt (fee payable); or
 - have requested a limited assurance review (fee payable)

Guidance notes on completing Part 3 of the Annual Governance and Accountability Return 2018/19

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Part 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** is completed by the authority's internal auditor.
 - **Sections 1 and 2** are to 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 **before 1 July 2019**.
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):
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2019
 - 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 2018/19

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 review and is able to give an opinion on the limited assurance review, 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 a publicly accessible website:

Before 1 July 2019 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 2018/19**, approved and signed, page 4
- **Section 2 - Accounting Statements 2018/19**, approved and signed, page 5

Not later than 30 September 2019 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 & 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 Part 3 of the Annual Governance and Accountability Return 2018/19

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this Annual Governance and Accountability Return. *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 Annual Governance and Accountability Return is complete (i.e. no empty highlighted boxes), and is properly signed and dated. Where amendments are made by the authority to the AGAR after it has been approved by the authority and before it has been reviewed by the external auditor, the Chairman and RFO should initial the amendments and if necessary republish the amended AGAR and recommence the period for the exercise of public rights. If the Annual Governance and Accountability Return contains unapproved or unexplained amendments, it may be returned and additional costs will be incurred.
- The authority **should** receive and note the annual internal audit report if possible prior to approving the annual governance statement and before approving the accounts.
- Use the checklist provided below to review the Annual Governance and Accountability Return for completeness before returning it to the external auditor by email or post (not both).
- Do not send the external auditor any information not specifically requested. However, **you must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the Annual Governance and Accountability Return 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 external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or variances are not fully explained, 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 2018) equals the balance brought forward in the current year (Box 1 of 2019).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the period for the exercise of public rights. From the commencement date for a single period of 30 consecutive working days, the approved accounts and accounting records can be inspected. Whatever period the RFO sets it **must** include a common inspection period – during which the accounts and accounting records of all smaller authorities must be available for public inspection – of the first ten working days of July.
- The authority **must** publish 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 2019**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', is an explanation provided?		
Section 2	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?		
	Has an explanation of significant variations from last year to this year been provided?		
	Has the bank reconciliation as at 31 March 2019 been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.		

***Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices**, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

Annual Internal Audit Report 2018/19

HAILSHAM TOWN COUNCIL

This authority's internal auditor, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls to be in operation **during** the financial year ended 31 March 2019.

The internal audit for 2018/19 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	Agreed? Please choose one of the following		
	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 and year-end bank account reconciliations were properly carried out.	✓		
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 2017/18, it met the exemption criteria and correctly declared itself exempt. (<i>"Not Covered" should only be ticked where the authority had a limited assurance review of its 2017/18 AGAR</i>)	✓		
L. During summer 2018 this authority has correctly provided the proper opportunity for the exercise of public rights in accordance with the requirements of the Accounts and Audit Regulations.			Not applicable ✓
M. (For local councils only) 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

17/12/18

26/04/19

DD/MM/YY

Name of person who carried out the internal audit

INTERNAL AUDITOR
ANDY BEAMS

Signature of person who carried out the internal audit

Beams

REQUIRED

Date

26/04/19

*If the response is 'no' you must include a note to 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 2018/19

We acknowledge as the members of:

HATESHAM 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 2019, 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
	✓		<i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>

*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 should be published with the Annual Governance Statement.

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

DD/MM/YY

and recorded as minute reference:

MINUTE REFERENCE

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

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

Other information required by the Transparency Codes (not part of Annual Governance Statement)

Authority web address

WWW.hailsham-cc.gov.uk

Section 2 – Accounting Statements 2018/19 for

HAILS HAM TOWN COUNCIL

	Year ending		Notes and guidance
	31 March 2018 £	31 March 2019 £	
1. Balances brought forward	677,251	708,651	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	910,485	1,012,703	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	192,315	595,822	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	578,992	607,901	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and employment expenses.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	492,408	686,486	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	708,651	1,022,789	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	693,928	1,003,417	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	1,805,645	2,695,467	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	0		The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets. N.B. The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2019 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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

SIGNATURE REQUIRED

Date

DD/MM/YY

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

DD/MM/YY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

Section 3 – External Auditor Report and Certificate 2018/19

In respect of

HAILSHAM TOWN COUNCIL

1 Respective responsibilities of the body and the auditor

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 2019; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work **does not** constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and **does not** provide the same level of assurance that such an audit would do.

2 External auditor report 2018/19

(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 2018/19

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 2019.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YY

*Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)



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Our Ref: MARK/HAI001

Mrs M Hagger
Hailsham Town Council
The Inglenook
Market Street
Hailsham
East Sussex
BN27 2AE

26th April 2019

Dear Michelle

Re: Hailsham Town Council
Internal Audit Year Ended 31st March 2019

Following completion of our interim internal audit on the 17th December 2018 and year-end audit on 26th April 2019 we enclose our report for your kind attention and presentation to the Council. The audit was 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. Where appropriate **recommendations for future action are shown in bold text and summarised in the tables at the end of the report.**

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. 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.

Interim Audit – Summary Findings

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

- Review of the Financial Regulations & Standing Orders
- Review of the Risk Assessments
- Review of the Budgeting Process
- Proper Bookkeeping – review of the use of the accounts package.
- Review of salaries
- Review of fixed asset register

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

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

Final Audit – Summary Finding

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

- Review of annual accounts & AGAR
- Review of bank reconciliation
- Review of income
- Review of salaries
- Review of information for external auditor

I am of the opinion that the annual accounts and AGAR are ready to be signed off by council and the external auditor and that the AGAR is a true and fair reflection of the financial transaction of that of the council for the year ended 31st March 2019. Accordingly, I have signed off the AGAR.

A. BOOKS OF ACCOUNT (INTERIM AUDIT)

The Council continues to use Excel as the main day to day accounting package. The system is used regularly to report on and record the financial transactions of that of the Council. The Finance Officer is the main user and the system is on the Finance officer's computer – backed up monthly to the general drive on the server and memory stick. The server is backed up off site. All computers are password protected.

In the event of incapacity computer access details are kept in the office. There is capacity internally to continue the finance function but there is no step by step guide. **I would recommend an internal guide on the internal finance processes be drawn up, to ensure the robust system continues in practice.**

At month end and to coincide with the scheduled committee meetings the finance officer reports on income and expenditure and bank reconciliations. These are filed as hard and soft copies for committees. This is a clear and easy to follow system and a review of the cashbook shows that all data fields are being populated.

My audit testing also showed that supporting hard copy documentation could be easily located from the system entries and I was also able to locate the system record from the hard copy documentation.

I tested opening balances as at 1.4.18 and confirmed they could be agreed back to the audited accounts for 2017-18.

The Council is VAT registered and the last VAT reclaim was for the period ended 30th September 2018. The refund was received in November. The council is up to date with its VAT postings. I must advise the council that the law is changing in respect of VAT next year and I have advised the Finance Officer, but essentially the current excel system will no longer be fit for purpose. **I recommend the council swap to using RBS as its main financial reporting accounting package as soon as possible.**

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

B. FINANCIAL REGULATIONS, GOVERNANCE & PAYMENTS (INTERIM & FINAL AUDIT)

Interim Audit

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

The external auditors report was not qualified in 2017/18, this was taken together with the notice of conclusion taken to full council in September 2018. This is in accordance with regulations.

Confirm by sample testing that councillors sign statutory office forms

I confirmed by sample testing that Councillors sign "Acceptance of Office" forms and register of members interests in line with regulations.

The councillors will need to sign acceptance to receive information by electronic means. I have provided some sample wording below for council consideration.

“As per Schedule 12 of the Local Government Act 1972, I consent to the receipt of all council meeting papers by electronic methods. I understand I may withdraw this consent at any time.”

Confirm that the Council is compliant with the relevant transparency code.

I note that the Council is required by law to follow the 2015 Transparency Code; a review of the web site has shown that the code is being followed; however, there was a broken link on the payments exceeding £500. **I recommend the links are reviewed and repaired where necessary.**

Confirm that the Council is compliant with the GDPR.

The council is aware of the GDPR. It was noted the Council does have common internal email addresses. This is recommended because it gives a natural segregation between personal and councillor business, so it is clear beyond doubt in what capacity a councillor is acting, gives control to the council, adds a degree of professionalism and in the event of a FOI request limits access to personal computers.

In accordance with regulation, the council has a published privacy notice on its website.

Confirm that the Council meets regularly throughout the year

The council has the following committees:

- Full Council; meets bi monthly
- Planning & Development – meets fortnightly
- Communities; Meets monthly
- Strategic Projects; meets bi monthly
- Finance; meets quarterly
- Strategy Committee; meets quarterly
- Neighbourhood Planning; as required

There are also a number of working parties and groups which meets as and when necessary to cover specific tasks.

The spending powers sit each committee within budget heading as laid down in the committee terms of reference.

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

The Finance Officer was able to demonstrate that at least 3 clear days' notice is given on both web site and hard copy agendas. Whilst we have not tested every single committee and council meeting there was no evidence of non-compliance in giving three clear days' notice of the meeting.

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

Draft minutes are uploaded to the council website. The website copy agreed to the signed set retained in the clerk's office. **I would recommend wording added to the website to show beyond reasonable doubt these are draft minutes and final signed minutes available on request.**

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

The standing orders are based on the NALC model and were readopted in July 2018 as evidenced by the website copy. These should be reviewed and the review minuted soon.

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

Financial regulations are based on the NALC model and were readopted in January 2018 as evidenced by the website copy. The regulations being based on the NALC model contain provisions for the approval of spending, setting of budgets, reconciliation of the bank and reporting to council.

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

Financial regulation 2.2 deals with bank reconciliations, the council is performing a monthly bank reconciliation for all accounts and this is signed and minuted in accordance with regulations

The de-minimis limit recorded in the Financial Regulations Para 11.1 for the competitive purchase of items and services is as listed below.

- £25,000 + Full Tender Process
- £5,000 - £25,000 3 quotations are required.
- £0 - £5,000 – 3 estimates are required.

It is noted that the council has set its regulations such that for each and every item of expenditure, three estimates are required. This is administratively burdensome and **I would recommend that on next review these are amended to say**

- **£25,000 + Full Tender Process**
- **£5,000 - £25,000 3 quotations are required.**
- **£2,500 - £5,000 – 3 estimates are required.**
- **£0 - £2,500 – power to spend in accordance with regulation 10.3**

Financial regulation 4 deals with budgetary control and authority to spend. The council has thresholds in place at which authorisations to spend must be obtained. Expenditure up to the amount shown in the budget is pre authorised, all other items must be approved by council or committee.

It was noted the emergency spending threshold at para 4.4 is £2,500.

Financial Regulation 5 deals with authorisation of payments. The minutes show authorisation of payments lists in accordance with regulations.

Financial regulation 6 deals with making payments. The council makes payments by cheque, direct debit. Cheques must be signed by two individuals.

I discussed the purchasing system with the Finance Office vis-à-vis financial regulations 4, 5 and 6 and ascertained that the regulations are being followed at a local level as described below:

1. Regular and recurring expenditure (rent, rates, wages, light & heat, contractual spend etc.) is known and authorised in advance (budget setting or tender process). These would be, in the main, paid via direct debit, standing order or on-line banking.
2. An ad hoc expenditure requirement is identified and communicated to the relevant department – this can be from a number of sources and depending on the financial amount will be discussed in advance with council, or committee. If required, this is approved in advance by council or committee before the expenditure incurred. Evidence has been noted in the minutes/internal correspondence of prior approvals being obtained. Budget headings are reviewed regularly and reported to council.

3. The order is made by the office, a purchase order book is populated for materials and equipment. Councillors are not allowed or permitted to place amend or vary orders.
4. When the supplier invoice arrives it is dated stamped by reception and passed to finance. Finance stamp invoice with invoice approved to denote it has been reviewed and checked against budget. If applicable it is matched to a purchase order. The invoice is then passed to relevant budget holder for payment approval.
5. Invoice then returned to finance for coding. The cheque is then pre written and the Finance Officer posts on excel. The RBS system is populated weekly by the Finance Assistant.
6. The pre written cheque and invoice are placed in a cheque folder and taken to next relevant meeting for signing by cheque signatories.
7. The batch of invoices is returned to clerk for final sign off and approval. The Finance Officer then issues payment to supplier and the invoices filed in cheque number order.
8. The Payments list is reported quarterly to council as a separate exercise.

Confirm all section 137 expenditure meets the guidelines & does not exceed the annual per elector limit of £7.86 per elector.

S.137 expenditure is within thresholds.

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

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

I am of the opinion the council is following its own regulations and that any changes to financial regulations are to be considered minor and no indicative of errors in the system. I am therefore of the opinion that the control assertion "This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for", has been met.

C. RISK MANAGEMENT & INSURANCE (INTERIM & FINAL AUDIT)

Interim Audit

The Council undertakes a full risk assessment that covers operational and financial risks, the simple tabular layout is entirely fit for purpose for a council of this size. It was noted the council does keep important paper documents in a fire proof safe and the council has the ability to work (to a certain extent) remotely.

I remind council that according to regulation the risk assessments must be reviewed annually.

I have confirmed that the Council has a valid insurance certificate. The Council reviews its insurance requirements as part of the renewal process.

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

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

I confirmed that the 2019-20 budget and precept setting process was underway at the time of our interim audit, with all precepting authority deadlines achievable. A review of the minutes shows discussion and agreement of the same.

As at 30th November total reportable income was £1,214,835 (Annual Budget £1,097,542), and expenditure £892,883 (annual budget £1,127,241). The additional income is due to community centre & burials. Expenditure is broadly in

line with budget. The finance officer was able to demonstrate regular reporting against budget and that virements are discussed.

At the end of November, the council had £1,332,112 of combined bank balances. The earmarked reserves were c. £630k leaving the general reserve at £750k. Rule of thumb calculations suggest that 50% of precept as adjusted for local conditions is an acceptable level to hold in general reserve at the year-end; this equates to £500k.

At year end, the council had reportable income of £1,608,525 and expenditure of £1,294,387. As previously stated, the variances from budget are largely due to the purchase and disposal of community buildings, along with the associated costs. Detailed explanations of the variances from last year are provided as part of the AGAR process.

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

E. INCOME (INTERIM & FINAL AUDIT)

The council has precept income, grants, interest, allotments, burials, lettings and VAT refunds. The precept has been received in full at the interim date and properly banked. VAT refunds were agreed to the VAT returns and bank statements and annual charges for burials could be agreed to the charge sheet.

I remind council that the review of annual charges need to be clearly minuted. I have suggested this could be part of the annual budget meeting.

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

F. PETTY CASH (INTERIM AUDIT)

The Council has an immaterial float of £100, this is topped up as and when required. This was tested at the interim date. There were no errors.

The petty cash float is used for small value expenditure transactions. Approved petty cash requisitions and VAT receipts are required for all petty cash expenditure and is authorised in the usual manner. The cash float is kept in a locked tin in the office, within an alarmed building.

I am of the opinion the control objective of “Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for” has been met.

G. PAYROLL (INTERIM & FINAL AUDIT)

Interim Audit

The payroll is calculated in house using the Iris payroll package, this is a dedicated payroll system. The tax deductions for two employees were tested – there were no errors. The council has fulfilled its obligations in respect of auto-enrolment.

Generally council employees are paid with reference with NJC scales. I tested the tax deduction for a full time employee – there were no errors.

Monthly PAYE and NI deductions and returns have been submitted online, on time to HMRC. There were no errors recorded or late payments to HMRC during the financial year under review. The PAYE and NI liability for November 2018 was paid on time.

All Council employees are paid through the payroll for all Council work undertaken. No employees are paid separately for any other Council work undertaken. Councillors are paid allowances via the payroll monthly in arrears. No contractors and no casual labour.

At the year-end, payroll costs correctly compared to the figure included in box 4 of the accounting statement.

I am of the opinion that the control object of "Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied" has been met.

H. ASSETS AND INVESTMENTS (INTERIM & FINAL AUDIT)

Interim Audit

The council has a fixed asset register in place, which is maintained on excel. Assets are correctly stated at historic or proxy cost. The asset register is up to date and is also being substantially updated.

The year-end asset register has been updated and compares to the figure included in box 9 of the accounting statement. The asset register correctly shows the new acquisitions and disposals made during the year.

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

I. BANK & CASH (INTERIM & FINAL AUDIT)

The Council has 4 bank accounts together with petty cash. I have tested that the bank accounts are being reconciled promptly at the end of each month. The last bank reconciliation completed was November 2018, I reviewed this reconciliation and found no errors.

I am of the opinion that the control objective of "Periodic and year-end bank account reconciliations were properly carried out" has been met.

J. YEAR END ACCOUNTS (FINAL AUDIT)

The accounting statement has been checked and cross casting against previous years proved. The Finance Officer has completed a variance analysis for those boxes with differences of over 15% with adequate explanations and breakdowns.

The year-end accounts have been correctly prepared on the income and expenditure basis, and the Finance Officer has completed documentation to reconcile the difference between boxes 7 and 8 of the accounting statement.

The council has made provision within its schedule of meetings to sign off the annual governance statement and accounts in time to display the notice of electors' rights.

I am of the opinion the accounts and annual return will be ready for submission to the external auditor.

K. TRUSTEESHIP (INTERIM AUDIT)

The council is sole managing trustee for four of trusts, all filings with the charities commission are up to date and complete for the year ended 31st March 2017. The finance officer has confirmed 2018 will be filed in January. This was subsequently checked at year-end audit and confirmed.

1. 255105 allotment for recreation ground
2. 255106 allotment for the labouring poor
3. 252291 the war memorial institute

4. 255104 western road memorial institute

L: Exercise of Public Rights - Inspection of Accounts

This new internal control objective is not active for 2018-19 financial year. However, I confirmed with the RFO that arrangements are in place at this Council to ensure proper exercise of public rights. Relevant dates are set out in the table below.

Inspection - Key date	2017-18 Actual	2018-19 Proposed
Accounts approved at full council	23 May 2018	15 May 2019
Date Inspection Notice Issued and how published	31 May 2018 on website and noticeboards	24 May 2019 on website and noticeboards
Inspection period begins	4 June 2018	17 June 2019
Inspection period ends	13 July 2018	26 July 2019
Correct length	Yes	Yes
Common period included?	Yes	Yes
Summary of rights document on website?	Yes - Attached to inspection announcement	Yes - Attached to inspection announcement

I am satisfied the requirements of this control objective were met for 2017-18, and assertion 4 on the annual governance statement can therefore be signed off by the council. Plans are also in place to allow for inspection periods to be published and set correctly for 2018-19 accounts – the council is planning to follow dates suggested by external audit.

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

Kind regards
Yours sincerely

A Beams

Andy Beams

Interim Audit - Points Forward

Audit Point	Interim Audit Findings	Council actions reviewed at year-end
Books of Account	I would recommend an internal guide on the internal finance processes be drawn up, to ensure the robust system continues in practice.	A comprehensive set of financial procedures have been developed by the Finance Officer. These are available for all staff members to access when required and are kept under continual review as procedures alter.
Books of Account – VAT	I recommend the council swap to using RBS as its main financial reporting accounting package as soon as possible as the change in law for VAT will make excel not fit for purpose.	The RBS system is now in place and being used, alongside the existing Excel spreadsheets. A visit from RBS is booked for May 2019 to assist with further training and the transfer of year-end figures to the system.
Governance	<p>The councillors will need to sign acceptance to receive information by electronic means. I have provided some sample wording below for council consideration.</p> <p>“As per Schedule 12 of the Local Government Act 1972, I consent to the receipt of all council meeting papers by electronic methods. I understand I may withdraw this consent at any time.”</p>	Arrangements are in place for this to take effect for all councillors after the elections on 2 May 2019.
Transparency – web site	I recommend the links are reviewed and repaired where necessary. (payments over £500)	The council are in the process of creating a separate Transparency Data page to include this information rather than relying on the links to data held elsewhere on the website.
Minutes – web site	I would recommend wording added to the website to show beyond reasonable doubt these are draft minutes and final signed minutes available on request.	This was discussed with the Town Clerk, and agreed that in future the watermark ‘draft’ will be added to minutes when loaded on the website, and subsequently deleted when the minutes are adopted at the net meeting.
Financial Regulations	<p>Contracts thresholds - I would recommend that on next review these are amended to say</p> <p>£25,000 + Full Tender Process</p> <p>£5,000 - £25,000 3 quotations are required.</p> <p>£2,500 - £5,000 – 3 estimates are required.</p> <p>£0-£2,500 – power to spend</p>	The Financial Regulations were amended and approved by council on 23 January 2019 to include the amendments as recommended during the interim audit.
Risk	I remind council that according to regulation the risk	The risk assessment was approved at the Finance, Budget, Resource and Staffing

Assessments	assessments must be reviewed annually.	Committee held on 24 April 2019.
Income – annual charges	I remind council that the review of annual charges need to be clearly minuted. I have suggested this could be part of the budget meeting.	This recommendation has been noted by the council and will be completed in September during the budget setting process.



STATEMENT & ACCOUNTS
FOR YEAR ENDING 31st MARCH 2019

I certify that the Statement of Accounts (pages 1 to 10) presents fairly the financial position of the Council and its income and expenditure for the year ended 31.03.19 and was approved and adopted by Hailsham Town Council at the meeting held on

Signed by J Harrison RFO

Countersigned by the Chairman of the Council

[illegible]

HAILSHAM TOWN COUNCIL
Supporting Notes to the Annual Statement of
Accounts for the Year ended 31st March 2019

CREDITORS

Invoice	Cheq No.	Name	Allocation code	Code	£	p
Outstanding Fuel Bill	unpaid	Allstar Ltd		304	139.68	
Total Creditors					139.68	

DEBTORS

for year ending 31st March 2019

At the year end thirteen **debts of £19,511.79** were outstanding and due to the Council all of which are less than three months old

Invoice date	Name	
20.12.18	Buffed & Polished	1,625.00
8.2.19	L Kakouris	18.90
8.3.19	Regard Partnership	290.00
18.3.19	Hailsham FM	450.00
VAT Refund (qtr. 1.1.2019 to 31.3.2019)	HM. Customs & Excise	17127.89
Total Debtors		19511.79

ADVANCE RECEIPTS

Date	Service	Name	Amount
Total advances			0.00

HAILSHAM TOWN COUNCIL
SUPPORTING WORKSHEET to Statement of Accounts (1)
Conversion of Receipts and Payments to Income and Expenditure
For Year ended 31st March 2019

STATEMENT of ACCOUNTS: 2018-19

RECEIPTS to INCOME			Add debtors deduct advances	Ddt.	Adjustments	
2017/18	Column Head	18/19 receipts	18/19	17/18 collect		Inc. 2018/19
£		£	£	£		£
4229.40	Allotments	3925.27				3925.27
2022.37	Recreation	12185.13				12185.13
61881.00	Burials	68829.00	0.00	-104.00		68725.00
36897.05	Properties	47997.75	2383.90	-359.00		50022.65
558.51	Highways	232.05				232.05
10817.34	Interest	8414.42				8414.42
0.00	Staff & Members Allowances	0.00				0.00
1037.11	General Administration	767.97	0.00	0.00		767.97
0.00	Twinning	0.00				0.00
0.00	Grants & Misc Provisions	0.00	0.00	0.00		0.00
0.00	Section 137 receipts	0.00				0.00
2044.42	Tourism & Leisure	7718.09				7718.09
0.00	Loan Repayment	0.00				0.00
0.00	Commuted Sums	315139.45				315139.45
17103.66	Project Accounts	24813.17	0.00	-143.30		24669.87
8206.40	Joint funding	5435.72	0.00	0.00		5435.72
958003.00	Precept	1042402.00				1042402.00
0.00	VAT Refund	40524.85	17127.89	-14145.23	0.00	43507.51
0.00	VAT Income	25379.64			0.00	25379.64
1102800.26	Total	1603764.51	19511.79	-14751.53	0.00	1608524.77

PAYMENTS to EXPENDITURE			Add.	Ddt.	Adjustments	
17/18 Paymts.	Column Head	18/19 Payments	18/19	17/18 Cred.		Exp. 2018/19
£		£	£	£		£
4340.21	Allotments	3212.38				3212.38
55048.12	Recreation	70449.57				70449.57
34311.17	Burials	32019.23	0.00	-2.50		32016.73
35660.35	Properties	80991.66	0.00	0.00		80991.66
48505.12	Highways	54166.51				54166.51
607535.38	Staff & Members Allowances	637131.26				637131.26
138836.13	General Administration	104325.11	139.68	-19.76		104445.03
0.00	Twinning	0.00				0.00
1050.00	Grants & Misc. Provisions	850.00				850.00
8485.00	Section 137 Payments	9455.00				9455.00
35924.01	Tourism & Leisure	58749.73	0.00	0.00		58749.73
0.00	Interest on long term debts					0.00
0.00	Capital Schemes	0.00				0.00
45040.38	Project Accounts	90964.08	0.00	-5.49		90958.59
20136.45	Joint funded Projects	21883.12	0.00	0.00		21883.12
35818.63	Joint Funding Services	60415.60	0.00			60415.60
709.01	Bank charges	774.70				774.70
						0.00
						0.00
						0.00
						0.00
						0.00
	VAT on Expenditure	68887.15			0.00	68887.15
1071399.96	Total	1294275.10	139.68	-27.75	0.00	1294387.03

done

Cumulative Fund balance			£
2017/18	Balance brought forward 1st April		2018/19
0.00	Capital		0.00
677251.16	Revenue		708651.46
677251.16			708651.46
1102800.26	Add: Receipts	Add: Total Income	1608524.77
-1071399.96	Ddt: Payments	Deduct: Total Expenditure	-1294387.03
708651.46	Balance carried forward 31st March		1022789.20

HAILSHAM TOWN COUNCIL
SUPPORTING WORKSHEET to Statement of Accounts (2)
Conversion of Receipts and Payments to Income and Expenditure
For Year ended 31st March 2019

Receipts and payments Summary 2018/19			
		u/c cheq.	£
Balance brought forward 1st April 2018 -			
General funds (Current a/c	93,613.48	48,747.82	44865.66
(High Interest .Bus.Prem.a/c			141487.18
(--do--Treasury Deposit (1)			234774.72
Commuted sums (P.O.S. High Interest Bus. Prem. a/c			7474.84
(--do--Treasury Deposit (2)			265225.28
Petty Cash Balance			100.00
		s/total	693927.68
Add: Receipts			1603764.51
Less: Payments	1294275.10	nil	-1294275.10
Balance at 31st March 2017			1003417.09
Reconciliation at 31st March 2019			
		u/c cheq.	£
Represented by:			
<u>General Funds</u>			
Current a/c	88186.82	67764.72	20422.10
High Interest .Bus.Prem.a/c			173,550.63
Treasury Deposit (1)			303,253.07
Petty Cash balance			100.00
<u>Commuted Sums</u>			
P.O.S. High Interest Bus. Prem. a/c			9,096.56
P.O.S. Treasury Deposit (2)			496,994.73
			1003417.09

The council's income & precept during the last 12 months has exceeded expenditure by 314138

The balance of the commuted sums held remain allocated to the following sites	
CIL	£315,139
Ripley Sale of land	£89,555
Historical Commuted Sums (unallocated to specific areas)	£62,510
Balance in "high interest" account generated from investment interest	£9,097
Ripley Public Open Space	£23,790
Street Lighting Maintenance	£6,000
Total	£506,091

STATEMENT (1)
Income and Expenditure Account
For Year ended 31st March 2019

Notes to the accounts
 STATEMENT of ACCOUNTS: 2018-19

2017-18	INCOME	2018-19
4229.40	Allotments	3925.27
2022.37	Recreation	12185.13
61881.00	Burials	68725.00
36897.05	Properties	50022.65
558.51	Highways	232.05
10817.34 *	Interest on investments	8414.42
0.00	Staff & Members Allowances	0.00
1037.11	General Administration	767.97
0.00	Twinning	0.00
0.00	Grants & Misc Provisions	0.00
0.00	Section 137 Receipts	0.00
2044.42	Tourism & Leisure	7718.09
0.00 *	Loan Repayment	0.00
	* Sale of Assets	0.00
0.00 *	Commuted sums Received	315139.45
17103.66	Project Accounts	24669.87
8206.40	Joint funded projects	5435.72
0.00 *	VAT on income & repayments	68887.15
958003.00 *	Precept	1042402.00
1102800.26	Total Income	1608524.77

2017-18	EXPENDITURE	2018-19
4340.21	Allotments	3212.38
55048.12	Recreation	70449.57
34311.17	Burials	32016.73
35660.35	Properties	80991.66
48505.12	Highways	54166.51
607535.38	Staff & Members Allowances	637131.26
138836.13 *	General Administration	104445.03
0.00	Twinning	0.00
1050.00	Grants & Misc.provisions	850.00
8485.00 *	Section 137 Payments	9155.00
35924.01	Tourism & Leisure	59049.73
0.00 *	Interest on longterm debts	0.00
0.00 *	Capital Schemes	0.00
45040.38	Reserved Projects	90958.59
20136.45	Joint funded Projects	21883.12
35818.63	Joint.Funding services	60415.60
709.01 *	Bank Charges	774.70
0.00 *	VAT on Expenditure	68887.15
1071399.96	Total Expenditure	1294387.03

2017-18	General Fund	2018-19
677251.16	Opening Balance at 1st April	708651.46
1102800.26	Add Total Income	1608524.77
1780051.42		2317176.23
1071399.96	Deduct Total Expenditure	1294387.03
708651.46	Closing balance at 31st March	1022789.20

to agree with box 1 of Annual Return
 to agree with boxes 2 & 3 of Annual Return

to agree with boxes 4, 5 & 6 of Annual Return

Income details for Annual Return (from table 1 above)

937858	Precept	1042402
149641	All other income	566123
1087499	Total	1608525

to agree with box 2 of Annual Return

to agree with box 3 of Annual Return

1012,703
 + 29,699 Grant

Expenditure details for Annual Return (from table 2 above)

611436	Staff Costs & Members Allowances	637131
488554	Loans interest/capital repayment	657256
1099990	Total	1294387

to agree with box 4 of Annual Return

to agree with box 6 of Annual Return

- members all.
 29,230

+ 29,230

HAILSHAM TOWN COUNCIL

STATEMENT (2)

Balance Sheet as at 31st March 2019

2017 - 18		2018-19
	Current Assets:	
500000.00	Short Term Investments (Treasury Deposit)	800247.80
14751.53	Debtors & advance Payments	19511.79
193827.68	Bank Balances	203069.29
100.00	Cash in Hand (Petty cash)	100.00
708679.21	Total Assets	1022928.88
	Current Liabilities:	
27.75	Creditors	139.68
0.00	Cash Overdrawn	0.00
27.75	Total Liabilities	139.68
708651.46	Nett Assets	1022789.20
	Represented by:	
209408.98	Project Reserves	218127.19
272700.12	Commuted Sums	506091.29
226542.36	General Funds	298570.72
708651.46	Fund balance (to agree with box 7 of Annual Return)	1022789.20

HAILSHAM TOWN COUNCIL

HAILSHAM TOWN COUNCIL

Supporting Notes to the Annual Statement of
Accounts for the Year ended 31st March 2019

DRAFT REVENUE AND CAPITAL ESTIMATES

2017-18 Actual £	Description	2017-18 Estimates £	2018-19 Estimate £	2018-19 Actual £
INCOME				
4229	Allotments	3439	3439	3925
2022	Recreation	1500	1500	12185
61881	Burials	50000	50000	68725
36897	Properties	28100	28100	50023
559	Highways	0	0	232
10817	Interest on Investments	1000	1000	8414
0	Staff & Members Allowances			0
1037	General Administration	400	400	768
0	Twinning			0
0	Grants & Misc provisions	0	0	0
0	Section 137			0
2044	Tourism & Leisure	0	0	7718
0	Loan Repayment			0
0	Commuted Sums Received			315139
17104	Project Account	1000	1000	24670
8206	Joint Funded Projects		0	5436
958003	Precept	958003	958003	1042402
1102799	Total	1043442	1043442	1539638
EXPENDITURE				
4340	Allotments	3690	3690	3212
55048	Recreation	56075	56075	70450
34311	Burials	31270	31270	32017
35660	Properties	26200	26200	80992
48505	Highways	30450	30450	54167
607535	Staff & Members Allowances	643591	643591	637131
138836	General Administration	93234	93234	104445
0	Twinning	400	400	0
1050	Grants & Misc provisions	3000	3000	850
8485	Section 137	5400	5400	9155
35924	Tourism & Leisure	43487	43487	59050
709	Interest on long Term debts/b	750	750	775
0	Capital Schemes			0
45040	Project Account	26000	26000	90959
20136	Joint Funded Projects	31510	31510	21883
35819	Joint Funded Services	39200	39200	60416
1071398	Total	1034257	1034257	1225500
-31401	From (+) /To (-) Reserves	-9185	-9185	-314138

The council's income & precept during the last 12 months exceeded expenditure by

314,138

**Supporting Notes to the Annual Statement of
Accounts for the Year ended 31st March 2019**

PROJECT ACCOUNTS

	2017-2018 £	2018-2019 £	
Opening Balance 1st April	177355	209408	106793
Add: Project Receipts			0
Previous Year Surplus to Contingency Fund	35134	38306	
1 Market Square	16960	27020	
Donations (Town Youth Fund)			
Transfer from Commuted Sum - Play Area	0	12883	
Chamber of Com Market Town map grant			
Transfer from Committee Budgets	0	0	
Cost recovery High st Bollards	0	650	
Criminal Damage Cost recovery	0	143	79002
Add: Precepted			
Play Surface Upgrade	0	0	
Play Areas	0	0	
BMX Facility	0	0	
Community Building Projects	0	3000	
New Burial Ground/ Footpaths	0	0	
Youth Project	14000	14000	
Contribution to Bus	8000	8000	
Less: Expenditure (Reserved Projects)			
Play Areas/Surface	0	-18783	auto
Orchard Park	-111	0	auto
Cemetery Potholes	0	-6200	auto
Grovelands Barn men in shed	0	-2256	auto
High St Bollards	0	-12190	auto
Improvements to Fleur De Lys	-1281	0	auto
1 Market Square	-29853	-42534	auto
Cemetery Noticeboards	-2416	0	auto
Judicial Review	0	-5000	auto
Contribution to Local Bus service	-6477	-7657	auto
Criminal Damage during year	-241	0	auto
Defibrulators	-622	-662	auto
Drainage at CP & MT	-1040	0	auto
Closing Project Funds balance at 31st March	209408	218127	auto
			-95283
			to agree with sheet 10 (h26)
			-95,282.68

Reserves held for specific expenditure (over £5000)

1. Donation provided to aid the construction of warden accommodation (Hailsham Country Park)	(held in Community Building Project Fund)	10,302
2. New Burial Ground (held in New Burial Ground fund)		17,500
4. Revitalization Fund (held in Joint Funded Project brought forward balance)		12,098
5. Focus Public Open Space - Developers contribution for Horticultural Maintenance	(held in horticultural & tree maintenance b/fwd balance)	5,980
6. Hailsham Neighbourhood Plan (held in Administration)		13,293
7. James West Maintenance		18,413
8. Hailsham Works/Cortlandt Stable Building		21,191
9. Festivities		10,414
10. Election costs		53,520
11. Post Office Operation costs		41,551

The Limit for the Council in the year of account was:

Number of Electors		£ per Elector		Total £
20300	@	7.86	=	159558

Payments made were:

	Amount £
Grants to Voluntary Bodies	9100.00
Remembrance Day	25.00
Flowers, Bouquets & Greeting cards.	30.00

(9,155.00) 9155.00

Advertising

The following costs for advertising and publicity were incurred during the year:

	£
Item 1 - Community Hall Manager	180.00
Item 2 - Ground Maintenance Operative	276.00

Total 456.00

HAILSHAM TOWN COUNCIL
Accounts for the Year ended 31st March 2019
Analysis of Reserves/End of Year Balance

<u>Committee Reserve Funds (Outstanding Projects/Earmarked Expenditure)</u>			
Environment & Leisure		23180	
Corporate Assets & Resources		35034	
Corporate Resources & Services		202123	
			260337
<u>General & Project Funds and Allocated Reserves</u>			
No.03 Community Building Project	(CRS)	18618	
No.04 Play Equipment	(E & L)	0	
No.05 Hard Surface Play Area	(E & L)	2294	
No.11 Town Youth Facilities	(CRS)	327	
No.14 Community Contingency Fund	(CRS)	150351	
No.16 Youth Facilities	(CRS)	5367	
No.18 Cemetery New Burial Ground	(CAC)	17500	
No. 21 Criminal Damage	(E & L)	1056	195513
<u>Burial Fund held for Grave Maintenance</u>			4550
<u>Subsidy on Precept</u>			0
<u>Surplus balance to Community Contingency Fund (No14)</u>			36925
<u>Commuted Sum Accounts</u>			506091
<u>Debtors & Advance receipts</u>			19512
<u>Creditors</u>			140
Total (to agree with Fund Balance page 1 and box 7 of the Annual Return)			1022788

Certified Correct John Harrison Responsible Finance Officer

STATEMENT of ACCOUNTS 2018-19

Account Name / Uncleared Chequ	Number	Statement No.	Balance	Total
Current Account	10331333		88186.82	
High Interest Account No. 1	50072672		173550.63	
High Interest Account No .2	80449288		9096.56	
Treasury Deposit			800247.80	
Total of all accounts				1071081.81
<u>Deduct Uncleared cheques</u>				
Payee	Cheque No.		Amount	
British Heart Foundation	23541	30.00		
Bloomfields	23549	105.00		
Search Acumen	23556	413.48		
H Newark	23577	50.00		
Lion Laboratories	23594	151.58		
Curtis & Shaw	23603	42.70		
Eden Springs	23606	44.45		
Ricochet Signs Ltd	23616	172.80		
EACFR	23618	500.00		
The Police & Crime Comm for Sx	23619	1,562.21		
MFC Outdoor Ltd	23620	45.00		
S Harper	23621	19.08		
Haulaway Ltd	23622	687.60		
East Sussex County Council	23623	32,704.01		
cancelled	23624	0.00		
Pyrotec	23625	209.40		
Trade UK	23626	75.97		
The Police & Crime Comm for Sx	23627	1,043.51		
M Laxton	23628	17.30		
Machine Force Ltd	23629	1,100.00		
Hailsham Community Land Trust	23630	1,000.00		
Hailsham FM Ltd	23631	100.00		
Travis Perkins	23632	31.32		
Fieldskill Ltd	23633	149.18		
Knockhatch	23634	260.00		
Teleshore	23635	71.04		
Wages & Salaries	DD	1,058.60		
S Spence	23637	840.00		
Business Stream	23638	186.88		
HMRC PAYE	23639	11,283.18		
East Sussex County Council	23640	7,887.20		
GAYE	23641	145.08		
Wealden District Council	23642	42.03		
MFC Outdoor Ltd	23643	183.11		
CBL Fastenings	23644	42.00		
Fuzion 4 Ltd	23645	80.08		
MFC Outdoor Ltd	23646	35.00		
David Herbert	23647	800.00		
Trade UK	23648	133.92		
DFIS	23649	90.00		
cancelled	23650	0.00		
Cuckmere community bus ltd	23651	1,881.60		
Barcombe Landscapes	23652	1,380.00		
Biffa Waste Services Ltd	23653	551.38		
Withers DIY	23654	8.10		
Ernest Doe & sons Ltd	23655	550.93		
Total Value of uncleared cheques				67764.72
Add unbanked cash as at 31.03.17				nil
Petty Cash held				100.00
Account Balance as at 31st March 2017 (to agree with box 8 of the Annual Return)				1003417.09

Explanation of variances – pro forma

Name of smaller authority: Hailsham Town Council

County area (local councils and parish meetings only): _____

Please provide **full explanations, including numerical values**, for the following:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- a breakdown of approved reserves if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

Section 2	2017/18 £	2018/19 £	Variance £	Variance %	Detailed explanation of variance (with amounts £)
Box 2 <i>Precept or Rates and Levies</i>	910,485	1,012,703	+102,218	11.23	
Box 3 <i>Total other receipts</i>	192,315	595,822	+403,507	209	+319,760 CIL +19,000 J West hire income +18,000 youth hire income/funding +5,000 market stall fees +2,000 interest +10,000 burial fees +5,000 active play funding +23,000 transfer from reserves
Box 4 <i>Staff costs</i>	578,992	607,901	+28,909	4.99	
Box 5 <i>Loan interest/ capital repayments</i>	NIL	NIL	NIL	NIL	
Box 6 <i>All other payments</i>	492,408	686,486	+194,078	39.41	+20,000 Resurface of country park car park +25,078 new play park equipment +2,700 one off urban grass cut +61,000 fixtures/fittings/running costs of J West Community Hall +12,350 market stalls, festive lighting and events +37,120 High St bollards, +29,630 Youth services and creation of the safe hub +6,200 cemetery pothole work
Box 9 <i>Total fixed assets & long term investments & assets</i>	1,805,645	2,695,467	+889,822	49.28	+950,000 Cost price for J West Community Hall -105,000 cost price for disposal of cricket pavilion -10,000 disposal of Western red garage +16,500 – fixture and fittings J West Community Hall +5,191 – additional play equipment +16,887 – High St Bollards/Planters +16,245 – additional market stalls, festive lights & tools
Box 10 <i>Total borrowings</i>	NIL	NIL	NIL	NIL	

Explanation for 'high' reserves	Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end:				

Fixed assets value at 31.03.19 (As per Practitioners Guide 2008 recommendation - ref paragraph 3.62)

Location	Value at 31.03.18	Adj 31.3.19	Insurance Value 31.3.19	Value at 31.3.19
<u>Operational Buildings</u>				
Grovelands Barn	25000		466000	25000
Market Street complex	420000		1050000	420000
1 Market Square	90000		420000	90000
Cemetery buildings	254500		403000	254500
Cemetery Lodge	150000		14000	150000
Rec Garage	10000	-10000		0
Cricket Pavilion	105000	-105000		0
Maurice Thornton Pavilion	135000		223000	135000
MT Duchess Garage	10000		10000	10000
James West CH		950000	950000	950000
Total	1,199,500.00	835,000.00	3,536,000.00	2,034,500.00
<u>Community Assets</u>				
3 Areas of Common Land	3			3
3 Areas of Allotments	2	1		3
10 Areas of POS	10			10
Total	15			15
<u>Vehicle, Plant, Furniture and Equipment</u>				
<u>Vehicles</u>				
Truck	0			0
Astravan	0			0
Escort Van	0			0
Cabstar	0			0
Minibus (01.06.07)	6650			6650
Youth Minibus	4,000.00	-	4,000.00	4,000.00
<u>Plant, Furniture and Equipment</u>				
Tipper	200.00	- 200.00		-
Office Equipment	34,764.00	776.00		35,540.00
Mowers & Tools	16,926.52	3,553.67		20,480.19
Security Gates	8,000.00			8,000.00
Steam Cleaner x 2	-			-
Water Bowser (June 10)	3,100.00	- 3,100.00		-
Christmas Lights	35,138.00	6,350.00		41,488.00
Miscellaneous Equip	24,958.45	25,806.49		50,764.94
J West CH furniture		16,446.00		16,446.00
Total	127,086.97	49,632.16		183,369.13
<u>Infrastructure Assets</u>				
Street Lights	110,188.00			110,188.00
Seats, bins, Noticeboards	57,575.00			57,575.00
Flower Planters	600.00			600.00
Dog bins	3,068.00	128.00		3,196.00
Signs&Display (7)	4,811.00			4,811.00
Bus Shelters (9)	8,575.00			8,575.00
Youth Shelter	5,200.00			5,200.00
Battle Rd Play Area	16,546.00	259.85		16,805.85
Blacksmiths Copse	9,100.00			9,100.00
Cameron Close	10,200.00			10,200.00
Carpenters Way	9,100.00			9,100.00
Maurice Thornton (new play area acquired July 09)	41,862.00			41,862.00
Quinnell Drive	33,120.00			33,120.00
South Road	69,767.00	4,684.68		74,451.68
Stroma Gardens	23,967.00			23,967.00

Diplocks Ball Park	32,300.00		32,300.00
Butts Field	23,800.00		23,800.00
Jubilee Garden	550.00		550.00
Outdoor Gym	8,459.00		8,459.00
Defibulators	3,605.00	118.00	3,723.00
Total	472,393.00	5,190.53	477,583.53

SUMMARY

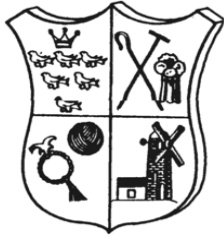
Operational assets	1,696,000.00	710,000.00	2,034,500.00
Vehicle/plant. Etc	133,736.97	49,632.16	183,369.13
Infrastructure	472,393.16	5,190.53	477,583.53
Community Assets	15.00		15.00

<u>Total</u>	<u>2,302,145.13</u>		<u>2,695,467.66</u>
---------------------	----------------------------	--	----------------------------

	-		
add - War Stock Bond	-		
Loan to Community Hall	-		
	-		

<u>Total assets</u>	<u>2,302,145.13</u>		<u>2,695,467.66</u>
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As Per annual
Return box 9



HAILSHAM TOWN COUNCIL

NOTICE IS HEREBY GIVEN OF the ANNUAL MEETING of the HAILSHAM TOWN COUNCIL to be held in at the FLEUR-DE-LYS COUNCIL CHAMBER, MARKET STREET, HAILSHAM on Wednesday, 15th May 2019 at 7.30 p.m.

Cllr. Nigel Coltman, Chairman/ Town Mayor, will open the meeting.
The order of formal business to be transacted will be as follows:-

1. ELECTION OF CHAIRMAN/TOWN MAYOR

- To receive
- (a) Retiring Chairman's Address
 - (b) Nominations for Office
 - (c) Members' ballot on nominations
 - (d) Elected Chairman's Declaration of Acceptance of Office
 - (e) Elected Chairman's Address to the Council

- 2.** Prior to commencement of the remainder of formal business of the meeting a period of not more than 15 minutes assigned for members of the public to address the Council or ask questions on matters relevant to responsibilities under the direction of this Council, at the discretion of the Chairman.

- 3. APOLOGIES FOR ABSENCE:** To receive apologies for absence of elected members

- 4. DECLARATIONS OF INTEREST:** To receive notice of declarations of personal and prejudicial interests in respect of items on this agenda.

5. ELECTION OF VICE-CHAIRMAN/DEPUTY TOWN MAYOR

- To receive
- (a) Nominations for Office
 - (b) Members ballot on nominations
 - (c) Elected Vice-Chairman's Address to Council

6. COMMITTEES

6.1 APPOINTMENT OF COMMITTEES, SUB-COMMITTEES and WORKING GROUPS

6.1.1 To approve (or resolve to amend) that in accordance with Standing Order No.5, the following **COMMITTEES** be appointed:-

- (a) Planning & Development Committee
- (b) Finance, Budget, Resources & Staffing Committee
- (c) Assets Management Committee
- (d) Communities Committee
- (e) Neighbourhood Planning Committee

(f) Strategy Committee

6.1.2 To approve (or resolve to amend) that each committee is appointed proportionately according to political, group or individual alignment, where possible.

6.1.3 To approve (or resolve to amend) that the following Working Group be appointed:

(a) Post Office Working Group

6.2 TERMS OF REFERENCE FOR COMMITTEES and WORKING GROUPS

To approve or resolve to amend the suggested Terms of Reference for each of the standing committees and working groups, including:

- The maximum number of seats on each committee or working group
- The purpose, remit and any Delegated Authorities for each committee or working group

6.3 MEMBERSHIP OF COMMITTEES and WORKING GROUPS

To approve or resolve to amend the allocation of members and substitute members to each of the standing committees and working groups according to nominations received (either in advance or made at the meeting).

6.4 APPOINTMENT OF CHAIRMEN OF COMMITTEES

To determine whether the committees should appoint their Chairman and Vice-Chairman at the first meeting of the committee or to receive nominations and elect Chairmen (and Vice-Chairmen) for each of the foregoing Committees.

6.5 REPRESENTATION ON EXTERNAL BODIES

To agree the councillor representation on external bodies as proposed in the report

7. MEETING DATES 2019 – 2020

To approve a schedule of meeting dates (which may be subject to amendments determined by each committee throughout the municipal year)

8. CONFIRMATION OF MINUTES

To resolve that the Minutes and Reports of the meeting of the Hailsham Town Council held on 27th March 2019, be taken as read, confirmed as a correct record, and signed by the Chairman.

9. COMMITTEE MINUTES

To receive and note the following minutes:

- (a). Communities Committee Meeting: 1st April 2019
- (b). Planning & Development Committee Meetings: 2nd and 23rd April 2019
- (c). Strategic Projects Committee Meeting: 17th April 2019
- (d). Finance, Budget, Resources and Staffing Committee Meeting: 24th April 2019
- (e). Strategy Committee Meeting: 8th April 2019

10. NEIGHBOURHOOD PLANNING COMMITTEE

- 10.1** To note the minutes from the Neighbourhood Planning Committee Meeting 21st March 2019
- 10.2** To approve the Neighbourhood Planning Committee's delegated authority up to the next Town Council meeting

11. ANNUAL GOVERNANCE STATEMENT

To note, approve and adopt section 1 of the un-audited Annual Return for 2018/19 and approve they be signed off by the Clerk/RFO and Chairman of the Council

12. END OF YEAR ACCOUNTS AND AUDIT 2018-2019

- (a) To note, approve and adopt Annual Internal Audit report for 2018 -2019 for submission to the External Auditors
- (b) To note, approve and adopt the Statement of Accounts for year ending 31.03.19
- (c) and approve they be signed off by the Clerk/RFO and Chairman of the Council
- (d) To note, approve and adopt section 2 of the un-audited Annual Return for 2018/19 and approve they be signed off by the Chairman of the Council
- (e) To note, approve and adopt explanation of variances report for submission to the External Auditors
- (f) To note, approve and adopt the report in respect of the Fixed Asset Summary as at 31.03.19 as required by the External Auditor

13. GENERAL POWER OF COMPETENCE

To resolve that the Town Council continues to hold the 'General Power of Competence'

14. CONFIDENTIAL BUSINESS

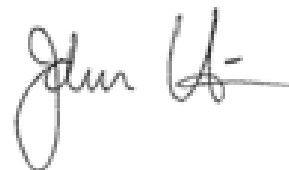
To resolve that the press and public are temporarily excluded during the discussion on the item (9) of the agenda as it concerns: The terms of tenders and proposals and counter proposals in negotiation for contracts;

(In accordance with the Council's Standing Orders No. 1E).

15. RECOMMENDATION FROM STRATEGY COMMITTEE – 8TH APRIL 2019

To consider a recommendation from the Town Council's Strategy Committee meeting on 8th April 2019 to enhance the paths around the Country Park, improving them and making them more accessible.

Dated this 7th day of May 2019

A handwritten signature in black ink, appearing to read 'John Harrison', with a stylized flourish at the end.

JOHN HARRISON
Town Clerk

Report to: Hailsham Town Council

Date: 15th May 2019

By: John Harrison, Town Clerk

Title of Report: COMMITTEES

PURPOSE:

This Report details the proposed Committee Structure, including the Terms of Reference and number of seats, for Hailsham Town Council for the Municipal year 2019-2020 and also proposals for representatives to External Bodies

1. APPOINTMENT OF COMMITTEES AND WORKING GROUPS

1.1 It is recommended that in accordance with Standing Order No.5, the following **COMMITTEES** be appointed:-

- (a) Planning & Development Committee
- (b) Finance, Budget, Resources & Staffing Committee
- (c) Assets Management Committee
- (d) Communities Committee
- (e) Neighbourhood Planning Committee
- (f) Strategy Committee

1.2 It is recommended that the council resolves. that each committee is appointed proportionately according to political, group or individual alignment, where possible (with the exception if the Strategy Committee, membership of which is appointed ex officio)

1.3. It is recommended that that the following Working Group be appointed:

- (a) Post Office Working Group

2. TERMS OF REFERENCE FOR COMMITTEES, SUB-COMMITTEES and WORKING GROUPS

It is recommended that the council resolves to adopt the terms of reference for each committee as included in this report,

2.2 The purpose, remit and any Delegated Authorities for each committee, sub-committee or working group as set out in the terms of reference set out as appendices to this report, including:

- The maximum number of seats on each committee or working group
- The purpose, remit and any Delegated Authorities for each committee or working group

3. MEMBERSHIP OF COMMITTEES, SUB-COMMITTEES and WORKING GROUPS

It is recommended that the council appoints members (and substitute members) to each of the committees and working groups according to the terms of reference for each group, the nominations previously received and any nominations made or altered during the meeting.

Allocation of seats per group/individual

Total Posts (5X7 = 35)	35	% of Council	Committee Seats Per Group
Council Make Up	18 Seats	100.00%	35.0
Conservative	6	33.33%	12
Liberal Democrat	6	33.33%	12
Independent	1	5.56%	2
Independent	1	5.56%	2
Independent	1	5.56%	2
Independent	1	5.56%	2
Independent	1	5.56%	2
Independent	1	5.56%	2
	18	100.00%	36.0

This has traditionally been the case for Hailsham Town Council as a 'political' council and is generally recommended within the sector when that is the case, as a means of avoiding committees taking decisions against the agreed strategic direction and will of the council. However this is by no means a statutory requirement at parish level, although it is for 'principal councils' (Districts/Boroughs, County or Unitary authorities).

Groups or individual councillors should consider the following when nominating themselves or their group members for committee memberships:

- The Terms of Reference of each committee (as attached below)
- Their own specific interests, skills or expertise and aspirations for the community
- The frequency of meetings and their availability on the dates detailed in the Meeting dates document. Some committees will involve a much greater commitment in terms of attendance than others:
 - Planning & Development Committee– every three weeks on Tuesdays (18 times per year)
 - Communities Committee – every month on (usually) the first Monday (11/12 times per year)
 - Assets Management Committee – every month on (usually) the second Wednesday (11/12 times per year)
 - Finance, Budget, Resources & Staffing Committee – Six-seven times per year on (usually the third) Wednesday evening
 - Neighbourhood Planning Committee – dates to be determined as required. This committee will meet infrequently during the coming municipal year as the process is near to completion.

It is easier if individuals or groups can send their nominations to the Town Clerk before the Annual Council Meeting. Nominations received can then be completed and this report re-presented to the meeting

Nominations for committee membership

	Planning & Development Committee
1	
2	
3	
4	
5	
6	
7	
	Substitutes
1	
2	
3	
4	
5	
6	
7	

	Finance, Budget, Resources & Staffing Committee
1	
2	
3	
4	
5	
6	
7	
	Substitutes
1	
2	
3	
4	
5	
6	
7	

	Strategic Projects Committee
1	
2	
3	
4	
5	
6	
7	
8	
9	
	Substitutes
1	
2	
3	
4	
5	
6	
7	
8	
9	

	Communities Committee
1	
2	
3	
4	
5	
6	
7	
	Substitutes
1	
2	
3	
4	
5	
6	
7	

	Neighbourhood Planning Committee
1	
2	
3	
4	
5	
6	
7	
	Substitutes
1	
2	
3	
4	
5	
6	
7	

	Post Office Working Group
1	
2	
3	
	Substitutes
1	
2	
3	

4. APPOINTMENT OF CHAIRMEN (AND VICE CHAIRMEN) OF COMMITTEES

To determine whether to appoint the Chairmen and Vice-Chairmen of each committee at the Annual Council Meeting or at the first meeting of each committee.

(The only committee that will not have met before the next scheduled Strategy Committee meeting on 24th July 2019 is Finance, Budget, Resources and Staffing and therefore it is recommended that the Chair and Vice Chair of this committee are appointed at this meeting)

5. REPRESENTATION ON EXTERNAL BODIES

Council is asked to consider and agree to councillor representation on external bodies as proposed:

- Wealden District Association of Local Councils: Recommended - Chair and/or Vice Chair of Council
- Hailsham and District Sports Alliance: Recommended - Chair or Vice Chair of Communities Committee (to be agreed when elected)
- Movement and Access Strategy for Hailsham and Hellingly ('MASHH') Steering Group: Recommended - Chair of Council plus one other member – next meeting is scheduled for 13th June 2019 at 2.00pm
- Hailsham Forward Executive: X2 members;
- Cuckmere Community Bus Stakeholder's Group: X1 member
- Environment Hailsham Board: X1 Member
- Wealden and District Citizen's Advice Bureau Board: X 1 Member

No other appointment to external bodies are proposed to be made unless by invitation from those organisations.

HAILSHAM TOWN COUNCIL
PLANNING & DEVELOPMENT COMMITTEE
TERMS OF REFERENCE 2019-2020

Hailsham Town Council is a consultee in the planning legislative process, it is the responsibility of the Planning & Development Committee to receive and respond to planning applications, planning appeals and applications for certificate of lawful development from Wealden District Council, East Sussex County Council and the South Downs National Park local Planning Authorities.

In reviewing planning applications its purpose is to ensure that they meet with current planning law, satisfy local development frameworks and published development guidance.

The committee will also comment on matters of local concern including major developments, proposed planning gain agreements in respect of developing community and commercial infrastructure, statutory, utility and common communal services and matters relating to the historical essence and character of Hailsham.

The committee will also provide responses for licensing applications and for matters determining, amending or stopping up Public Highway, Public Right of Way and will respond to proposed temporary, experimental or permanent traffic regulation orders.

TERMS OF REFERENCE

1. The Planning & Development Committee is constituted as a Standing Committee of Hailsham Town Council. The Committee composition shall be a maximum of Seven Councillors as voting members.
2. Quorum shall be half of appointed members or the closest majority to that number
3. The Chairman and Vice-Chairman of the committee shall be elected annually by the Committee or Town Council.
4. The Committee shall meet every three weeks, or unless otherwise required and agreed by resolution of the committee.

PLANNING

5. A record of all planning applications, the responses and eventual results shall be noted in the minutes of meetings.
6. The Committee has delegated authority to consider all planning applications pertaining to the Town and environs of Hailsham and to respond to Wealden District Council, East Sussex

County Council or the South Downs National Park as local planning determination authorities. Minutes/Reports of all meetings will be presented for adoption at the next full Council meeting

7. The Planning & Development Committee may canvas opinions for and against applications to assist with fair determination of applications. The Committee has an obligation to ensure that relevant parties are given a reasonable hearing – applicants, as well as objectors, will have the opportunity to speak prior to the commencement of meetings in accordance with the Town Council Standing Orders. Solely at the discretion of the Chairman the committee may seek clarification of views expressed by applicants or objectors when a specific application is presented and debated.

8. The committee clerk shall present each application for consideration by the committee. The clerk shall identify the location of the application, shall provide an outline of the application, present the planning history and shall make recommendations of options available to the committee. The clerk shall where appropriate have visited the application location to photograph any existing buildings on the site and the surrounding buildings and land.

9. Presentation of application plans and supporting documentation shall make full and appropriate use of electronic files and overhead projection systems, ensuring that this can be clearly viewed by both the committee and attending members of the public. The committee will use paper documentation only when suitable electronic systems are unavailable.

10. Applications considered to be controversial may be referred to the Full Council. A time sensitive response may be made by the Committee Chairman or Clerk following a majority decision by the Committee. Any two (2) Councillor members of the committee may request an application be deferred for a meeting of the Full Town Council.

11. Where an onsite meeting is arranged, it will be subject to the prior approval of the Chairman or Vice-Chairman. A Committee member will then present findings to the Committee.

12. Where an application is subject to an appeal, the Committee is authorised to make written representation or to elect a member of the Committee to attend the hearing.

13. All correspondence shall be conducted through the Town Clerk (or the delegated officer).

14. The Town Clerk (or the delegated officer) will write letters to the appropriate Planning Authority or other relevant body detailing the Planning Committee's response to each application and will ensure that these letters arrive within the timescale for each application.

15. Where an application is subject to an appeal, the Committee will prepare and recommend a draft written representation to the full Town Council and propose a member of the Committee to attend the hearing and speak on behalf of the council if called to give evidence.

16. Wherever possible, a member of the Planning Committee is to be nominated to attend Planning Authority's Planning meetings to represent the Committee's views in respect of major and controversial planning applications.

17. Minutes of all meetings are to be kept by the Clerk. Agendas and minutes shall be forwarded by e-mail to all members of the Town Council. (Only members who do not have access to e-mail, or have not agreed to receive minutes and agendas in this manner, shall receive a printed copy by post).

DEVELOPMENT

18. The committee shall work with adjacent parishes, District and County Councils, Police, Fire & Rescue, Ambulance and NHS Authorities to ensure that appropriate development is fully and transparently determined for the residents of Hailsham being mindful that this should comply with current planning law and guidance.

19. The committee will seek to meet with land owners, agents and developers to offer pre-application advice about the council and community views of potential developments within Hailsham and also within adjacent parish locations that could impact visually or environmentally upon Hailsham Residents.

20. Any views expressed by members will be indicative of likely community views, the committee should not be regarded as determining the specific view of the council and residents prior to the council being consulted about finalised outline or full applications presented for determination by the appropriate planning authority.

21. The committee will seek to encourage developers of significant major applications to meet with the full council and to provide a presentation for residents. The Planning & Development Committee is empowered to ensure that such presentations are widely advertised to encourage public participation.

22. The committee will monitor the progress of s106/CIL planning gain agreements for developments within Hailsham and its environs, ensuring that applicants and planning authorities are advised of the views of the council and community about the provisions of the agreement at appropriate payment trigger points.

23. The chairman and committee clerk will provide progress reports to full council on behalf of the committee of all development consultation and s106 activities.

24. Community Land Trust. The council has resolved to initiate the formation of a Community land Trust and delegated authority to the Planning and Development Committee to undertake this. The Planning and Development committee will appoint members to the board of the CLT if required or requested.

HAILSHAM TOWN COUNCIL
FINANCE, BUDGET, RESOURCES AND STAFFING COMMITTEE
TERMS OF REFERENCE 2019-2020

This Committee is appointed to make recommendation to the council on all aspects of the Town Council's financial and budgetary management, staffing and resources. The committee makes recommendations to council on some of these areas and also has some delegated authority. All delegated authorities shall be subject to any Standing Orders in place requiring council to make final decisions if so requested.

The Committee is responsible for working in partnership with other organisations to achieve these objectives.

Membership: Total number of seats allocated to the committee is seven

Quorum: Shall be half of appointed members or the closest majority to that number

Frequency of Meetings: The Committee must meet quarterly and has delegated authority with regard to budgetary control, the verification of quarterly financial statements (Item 2 in the Terms of Reference below) and the council's overall financial position

A meeting in January/February of each year should also consider such matters as appointment of Internal Auditor and audit plan, and review of Financial Regulations. The committee has delegated authority for this aspect of its remit.

In addition, the committee will establish a second 'stream' of meetings in order to make recommendations to Council on the budget for the following financial year. These meetings must be timed to ensure that council can resolve the precept to be levied in January and/or according to the timetable and deadlines for the precept request as set by the District Council. The committee has NO delegated authority with regard to this area of its terms of reference

Any of these meeting 'streams' may consider staffing and other resource issues as and when they arise and recommendations are required. The committee has NO delegated authority with regard to this area of its terms of reference

Meetings shall ordinarily start at 7.00pm unless the committee resolves otherwise

Membership eligibility: Open to all members of council, as formally appointed at the Annual Meeting of Council or subsequently at other meetings.

Other members may be co-opted from other organisations, or guests invited for specific purposes, if and when appropriate. Other members who are not members of council will have no voting-rights.

Remit

1. Budget Preparation: The Committee is required to prepare a recommendation for income and expenditure during the financial year for recommendation to a council meeting in December/January in order that the precept to be levied for the ensuing financial year can be agreed in January.

The committee will seek recommendations from the other standing committees of council on what budgets are required for any activities within their remit that are planned for implementation in the next financial year.

The committee will seek recommendations from the Strategy Committee (or any other committee appointed to have oversight of the council's strategic aims and plans for the forthcoming year) that these planned activities are consistent with the council's overall strategic aims and any business plan that is in place and agreed. (process for the Town Council's budget setting is as set out below)(NO DELEGATED AUTHORITY)

2. Budgetary Control: The Committee will examine the detailed summary of receipts and payments, comparing actual expenditure against that planned and confirm compliance to council on a quarterly basis. (HAS DELEGATED AUTHORITY)
3. Annual Appointment of Internal Auditor – conditions of appointment for approval.(HAS DELEGATED AUTHORITY)
4. Accounting and Audit :
 - (a) Reconciliation and quarterly verification of statements with the appropriate records and confirm that the financial statements present fairly the current financial position of the Council and are effective in design to adequately detect fraud or malpractice. To be signed by the Committee Chairman.
 - (b) Receive the Internal Auditor's reports and consider any recommendations and means to achieve compliance, Annual Review of Internal Control to complete and present to Council.
 - (c) Annual Audit Report.
 - (d) Annual Internal Audit Report – to liaise with the RFO and Internal Auditor to prepare the Annual Audit Plan for presentation to Council
 - (e) To hold meetings with the Internal Auditor as required
 - (f) To review the Annual External Auditor's Report and draft response in collaboration with the RFO
 - (g) To approve for presentation to Council the end of year Statement of Accounts and Annual Return and any other information required by the External Auditors prior to submission

(HAS DELEGATED AUTHORITY TO ALL OF THE ABOVE, ALTHOUGH SOME AREAS ARE FOR PRESENTATION TO COUNCIL AS NOTED)

5. Contracts : To work with other committees to discuss the financial implications of contracts as and when they are due for renewal.

In a situation where there is a time limited offer and opportunity to accept a quotation (e.g. energy supplier), that cannot be considered by any other relevant committee due to the timescales involved, the RFO or Finance Officer may, after contacting the Chairman of the Finance, Budget, Resources & Staffing Committee and Town Clerk, authorise and proceed, and report to the next meeting of the Committee or Council as appropriate. (HAS DELEGATED AUTHORITY)

6. Annual Governance Statement: To satisfy that all items under Section 2 of the Annual Return are achieved, and signed off by the Chairman of the Council. (HAS DELEGATED AUTHORITY)
7. The Chairman of the Committee, or their representative, should meet weekly, or as decided by the Committee, with the RFO or Finance Officer for two-way communication.
8. All members of the Committee shall comprise members of the Cheque Signatory Panel plus the Chairman of the Council, if for any reason that councillor is not a member of the Finance, Budget and Resources Committee.
9. All members must be conversant with the requirements of the Governance and Accountability for Local Councils manual.
10. The Annual Review of the Council's Financial Regulations – for report to Council. (HAS DELEGATED AUTHORITY)
11. The annual review of fees charged by Council (allotments, pitch hire, pavilion hire, Fleur de Lys hire, fishing permits, cemetery fees etc.) (HAS DELEGATED AUTHORITY)
12. To consider the annual subsidy request application from Hellingly Parish Council and the existing arrangements for funding with Hellingly Parish Council, if deemed necessary appointing a Working Group to liaise with Hellingly Parish Council for this purpose. (NO DELEGATED AUTHORITY)
13. The annual consideration of grants to external bodies (the committee may appoint a sub-committee for this purpose if it chooses to do so).(HAS DELEGATED AUTHORITY)
14. To receive notice of changes in employment law and pension funds that affects the employees of Hailsham Town Council (HAS DELEGATED AUTHORITY)
15. Consider and make recommendations to Council in respect of all aspects of staff employment, considering staffing needs in relation to decisions of the Council (NO DELEGATED AUTHORITY)
16. Consider and make recommendations to the council in respect of all aspects of other resources, including equipment and vehicles, considering resource needs in relations to decisions of the council (NO DELEGATED AUTHORITY)
17. Consider and make recommendations with regard to staff health and safety and resource or other requirements to ensure adequate health and safety and staff welfare provisions are fit for purpose (NO DELEGATED AUTHORITY).
18. Exclusions.

The committee is not responsible for making decisions or recommendations to council for any aspect of council services or projects that fall under the remit of other council committees, although it can make decisions/ recommendations on all financial, staffing or resource-related aspects of such areas.

Hailsham Town Council Budget Setting Process:

Date	Meeting	Activity
July	Finance, Budget, Resources & Staffing Committee	Agree baseline budget according to known costs
August/September	All Standing Committees of Council	Consider additions to baseline budget according to plans for next financial year
October	Strategy Committee	Consider whether requests from Standing Committees are consistent with Council's Business Plan and Strategic Aims & raise any queries for committees.
November	All Standing Committees of Council	Address any queries from Strategy Committee
December	Finance, Budget, Resources & Staffing Committee	Finalise recommended budget, including full information regarding tax base etc
January	Hailsham Town Council	Determine budget precept to be requisitioned from WDC

These terms of reference are subject to agreement by council at the Annual Council Meeting on 15th May 2019.

HAILSHAM TOWN COUNCIL
ASSETS MANAGEMENT COMMITTEE
TERMS OF REFERENCE 2019-2020

This Committee monitors the operation of all Town Council buildings, assets and some projects & services, ensuring a high standard of provision. It considers their further development and the development of other buildings or projects.

The Committee is responsible for working in partnership with other organisations to achieve these objectives.

The committee has delegated authority to make decisions related to these areas. All delegated authorities shall be subject to any Standing Orders in place requiring council to make final decisions if so requested.

The committee has no delegated authority to make decisions outside of its terms of reference or for areas that would affect areas within the remit of other council committees (for example, in relation to staffing, budgets & finance, business development activities, festivities and events), nor does it have authority to authorise expenditure outside of the council's agreed budget parameters.

Membership: Total/maximum number of seats allocated to the committee is SEVEN

Quorum: Shall be half of appointed members or the closest majority to that number

Frequency of Meetings: MONTHLY or as and when appropriate (including less frequently if determined by committee resolution)

Time of Meetings: Meetings shall commence at 7.00pm (or earlier or later if determined by committee resolution)

Membership eligibility: Open to all members of council, as formally appointed at the Annual Meeting of Council or subsequently at other council meetings.

Other members may be co-opted from other organisations for specific purposes as and when appropriate. Other members who are not members of council will have no voting-rights.

Minutes of all meetings are to be kept by the Clerk. Agendas and minutes shall be forwarded by e-mail to all members of the Town Council. (Only members who do not have access to e-mail, or have not agreed to receive minutes and agendas in this manner, shall receive a printed copy by post).

Terms of Reference

1. To manage the use, maintenance, improvement, development and good management of all council owned or leased buildings, including:
 - The Cemetery & Cemetery buildings including Cemetery Lodge
 - The Fleur-De-Lys and Blackman's Yard Complex

- 6 Market Square (The building leased to Kemer Kebabs)
- Union Corner Hall
- The Grovelands Barn Complex
- 1 Market Street (The Square Youth Café and connected buildings)
- James West Community Centre
- 4 Market Square
- The Maurice Thornton Pavilion
- 2 North Street ('Cortlandt Stable Block') & the public toilets
- Any other buildings adopted or leased by the Town Council in the future

2. To manage the use, maintenance, improvement, development and good management of all other council owned or leased assets, including;

- Bus Shelters
- Town seats
- Street Lighting
- HTCs contribution to the town's CCTV facilities.
- Any other Assets adopted by council

3. To manage the use, maintenance, improvement, development and good management of all council owned, leased or otherwise controlled:

- play areas and open spaces
- Any new play areas and open spaces taken over by the Council
- Sports and recreation grounds
- Sports facilities where appropriate
- Any new sports grounds taken over by the Council
- Any new sports facilities taken over by the Council where appropriate
- Allotments
- Dog Bins

To be responsible for:

- Tree maintenance
- Horticultural and Grass cutting contract
- Dog bins

4. To act as responsible landlords for sites owned by the Town Council and leased to other organisations for management, reviewing leases and any other terms of agreement between the Council and the lessees or other parties and receive requests from them for developments or changes to council owned buildings and assets.

5. To act as liaison for and to project manage any developments or changes to council owned or leased buildings and assets as defined above.

6. To project manage or act as liaison with Council Services, in consultation with the appropriate officers and any other relevant stakeholders and partners. These services to include:

- a. Youth Services (including the Youth Café, East Side Youth Club, The Friday Night Project, the Youth Council and Youth Mayor)
- b. Council Communications and Marketing

- c. Any other project related to council buildings, Play parks and open spaces, assets or services as adopted by council
- 7. To appoint sub-committees, small working parties, project management groups or individuals to oversee and report back to the committee on any of the above areas deemed necessary by the council or committee. This therefore includes the appointment of members of the committee for the following roles:
 - a. Cemetery Wardens
 - b. Community Halls
 - c. Allotments

These sub-committees, small working parties, project management groups or individuals will undertake their oversight functions according to the requirements of the role, the requirements of the committee and through the best and most efficient means possible, in consultation with the relevant officers and other stakeholders and partners.

They will report back to the Assets Management committee to an agreed reporting schedule and their reports will form substantive points of the committee's agenda moving forwards.

- 8. The committee may receive and consider representations, suggestions or complaints from any other member of council or outside organisation or person with regard to any aspect within its remit as delineated above and may invite such persons to attend the meeting and speak on those aspects.
- 9. *The committee has authority to spend up to £10,000 per item from capital reserves on any remedial repair or maintenance required to the council's assets. This expenditure is Subject to the council's financial regulations regarding the awarding of contracts etc. Excluded from this are any improvements or enhancements to the council's assets portfolio.*

These terms of reference are subject to agreement by council at the Annual Council Meeting on 15th May 2019.

Hailsham Town Council
Communities Committee
Terms of Reference 2019-2020

The name of the Committee is the Communities Committee.

The Council or Committee shall elect a Chairman and Vice Chairman on an annual basis in May of each year.

The Committee will meet on a planned 4 weekly schedule with extra meetings scheduled in the month(s) leading up to any planned event, with a minimum of 3 days clear notice given.

The Committee will meet at 6.00pm and the first items on the agenda will deal with the Festivities Items.

The Committee shall consist of a maximum of seven Hailsham Town Council members plus representatives from local businesses and the community.

Quorum shall be half of appointed members or the closest majority to that number.

Local business and community members will be members but without voting rights.

Minutes of all meetings are to be kept by the Clerk. Agendas and minutes shall be forwarded by e-mail to all members of the Town Council. (Only members who do not have access to e-mail or have not agreed to receive minutes and agendas in this manner, shall receive a printed copy by post).

The business strategy will be to consider all aspects of commercial related activity in and around Hailsham that will provide a benefit to Hailsham residents/businesses with an overall aim of attracting new businesses to Hailsham and thus improving employment opportunities. Focusing on the Town Centre and outlying areas of Hailsham.

Committee will work with Hailsham Forward and other stakeholders in the establishment and delivery of a Business Focussed Plan for Hailsham.

The council and Hailsham Forward have agreed that the management of the Town Market should be undertaken by the Town Council and the Communities Committee will oversee this function.

The Festivities strategy will be to:

- Organise community events to include at least one summer event/fair and one Christmas event
- Work with and encourage participation from local shop keepers and businesses
- Encourage community participation
- Support other community events such as Hailsham Arts Festival

The budget areas that this committee makes recommendations for expenditure against are:

- Festivities and Events (or any such budget identified by the council for the same purpose)

- The Revitalisation Fund (or any such budget identified by the council for the same purpose)

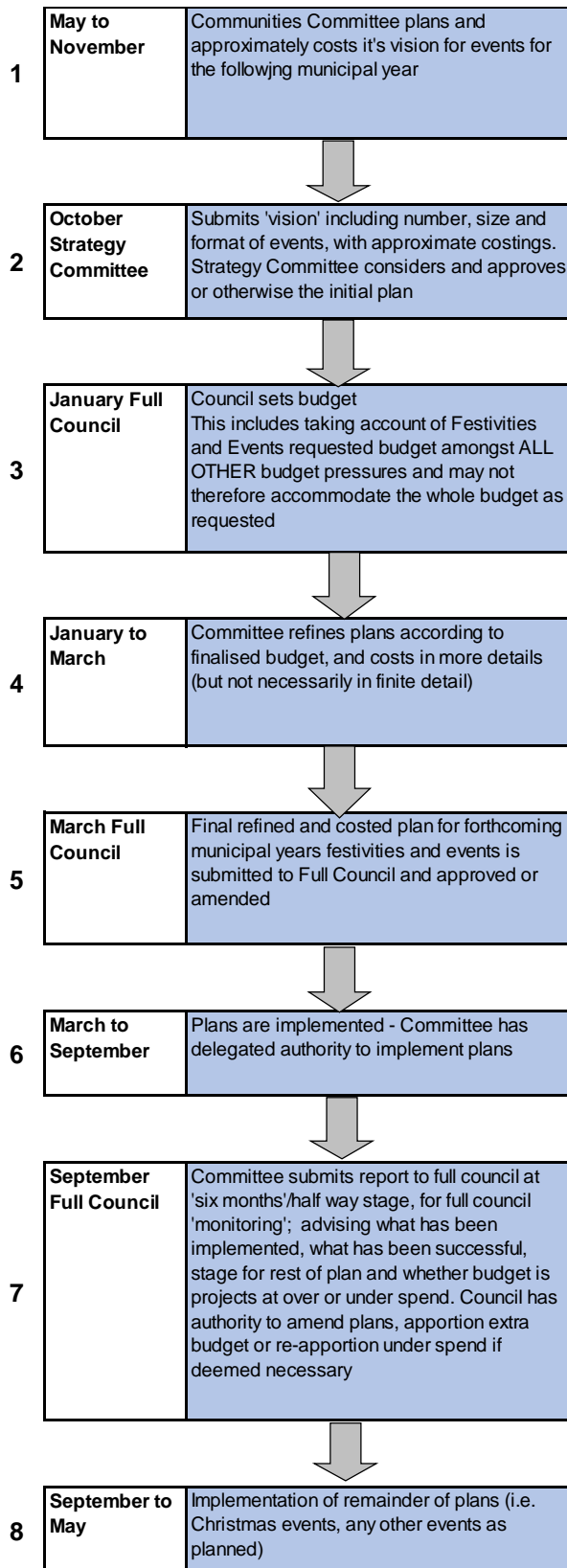
The Communities Committee will submit plans to full council detailing what it wishes to implement and what it will spend on the Festivities and Events budget and the Revitalisation budget for the following municipal year.

These plans are subject to approval by full council and once finally agreed, the committee will have delegated authority to implement these plans without reference back to full council.

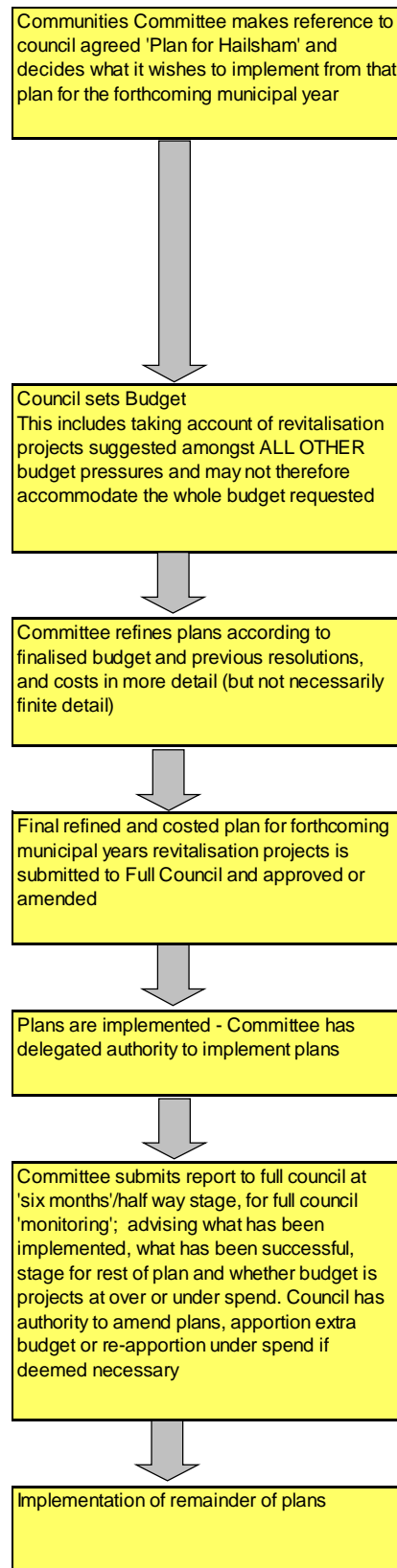
This will work on a rolling annual schedule, with two plan submission dates and a September 'six months progress' report back to council as follows:

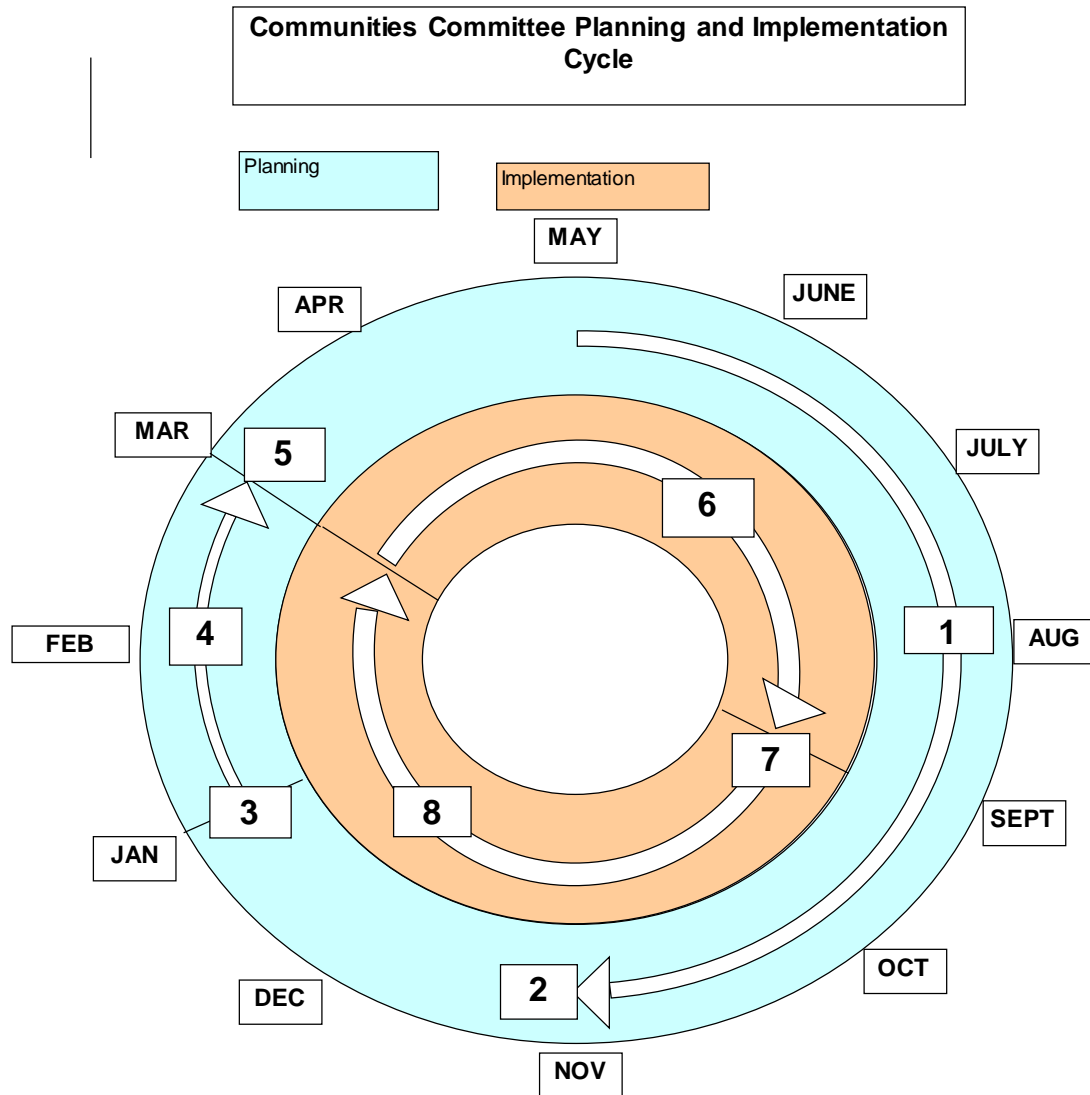
All delegated authorities shall be subject to any Standing Orders in place requiring council to make final decisions if so requested.

Festivities and Events Budget



Revitalisation Fund





Hailsham Town Council
Neighbourhood Planning Committee
Terms of Reference 2019-2020

1. Introduction

Hailsham Town Council (HTC) took the decision in July 2015 to produce a Neighbourhood Plan (NP) following the Government's publication in 2011 of the Localism Act.

In order to produce the plan the Town Council established a Neighbourhood Planning Committee (NPC) to oversee a process that will result in the preparation of a Draft Plan which will be put to a public referendum.

In doing so it is deemed appropriate that the Committee are provided with and accept the following terms of reference;

The plan will seek to:

Identify all the important aspects of life in the Parish/Town for which plans for the future are needed, with particular regard to land use; and

Bring forward proposals which will enhance the quality of life in the Parish/Town in the years to come

Provide a framework for future land usage within the parish.

2. Membership of the Neighbourhood Planning Committee (NPC)

The NPC will be formed from up to seven Town Councillors (and previously up to five members of the public who are appointed as lay (non-voting) members)

The NPC may from time to time form Working Groups or sub-committees to undertake various aspects of the work involved in producing the Neighbourhood Development Plan and may seek help from other members of the public or other organisations in order to do this.

The NPC may also co-opt further representation from any other person or organisation that is likely to bring additional benefit or specialisation to the project

The NPC should be supported by officers of Wealden District Council, who as The Local Planning Authority are obliged to provide assistance under the statutory provisions of the Localism Act 2011

The NPC shall exist until the Neighbourhood Plan has been assessed and approved by the independent examiner or such a time as the Town Council resolves to dissolve the NPC.

The NPC shall pass the draft neighbourhood plan to Hailsham Town Council for approval prior to independent examination (completed).

The committee has delegated authority to implement its agreed plans, subject to forward approval by the Town Council. Therefore the Neighbourhood Planning Process shall form a standing item on all ordinarily scheduled Town Council meetings and approval to implement future aspects of the plans will be granted or may be challenged.

All delegated authorities shall be subject to any Standing Orders in place requiring council to make final decisions if so requested

The NPC will have access to funds as resolved by the town council as available for the process and any other funds held by the Town Council from external sources provided for the Neighbourhood Planning Process.

The NPC will invite representation from neighbouring parishes and relevant district and county councils to attend and participate in its meeting as appropriate.

The Council has previously agreed that it will seek to work with Hellingly Parish Council on the Neighbourhood Planning process. Hellingly Parish Council has declined the offer to work on a joint plan with HTC, but has previously asked that a member of its equivalent group attend the HTC NPC meetings and vice versa.

3. Roles and Responsibilities of the NPC

The Committee will;

Elect a Chair (and Vice-Chair if deemed necessary), from amongst its council members, and re-appoint at the first meeting of each municipal year (unless council appoints these roles at its Annual Meeting)

If the Chairman is not present, the Vice Chairman shall preside at the meeting. If neither is present, members shall elect a Chairman for the meeting from amongst their number of council members.

Promote the process of preparing the Neighbourhood Plan and be encouraged to participate and provide their views and opinions on the specific topics which are covered during the preparation of the Plan.

Arrange meetings and appoint sub-groups to gather views and consult on emerging policies which are considered appropriate for incorporation in the Draft Plan

Assess existing evidence about the needs and aspirations of the neighbourhood area.

Liaise with relevant organisations and stakeholders to secure their input in the process

Analyse the results of questionnaires or other evidence received during the planning process and use them to prepare a robust draft Plan

Inform the Town Council of progress on a regular basis in order that NPC or Working Group Minutes can be noted

Support WDC and HTC during the referendum process.

Where appropriate keep proper records of all expenditure, time keeping or other costs of external parties engaged to assist in the preparation of the plan.

Produce a Project Plan and a Project Programme for delivery of the Neighbourhood Plan and monitor the results of their work.

The NPC may also request assistance/advice from any other person or organisation that is likely to bring additional benefit of specialisation to the project.

The Town Council will;

Support the NPC throughout the process providing sufficient assistance and financial resources to ensure the plan is prepared expeditiously providing that overall expenditure falls within the grants received and funds allocated by the Town Council

Appoint professional planning expertise and provide any relevant aid during the development of the Plan as deemed necessary. Drafting of the Plan will require professional assistance to ensure conformity to national and local policy and that the Plan will be sound and robust enough to withstand independent examination.

Work with the NPC and the Hailsham Area Action Plan Steering Group or any similar committee to establish that the future infrastructural needs of the area are provided alongside any housing or other development occurring within the Parish/Town.

Work with the NPC to develop policies to guide the future development and use of land in the area.

Support the NPC in developing assessments requested by the Local Planning Authority prior to the Plan being submitted.

Support the NPC in efforts of engagement and consultation with the local communities throughout the plan making process

Create and maintain a link to the Town Council web site for recording details of the NPC activities

Facilitate any required contact with the relevant statutory bodies or parties who must be consulted

during the plan making process.

Carry out all statutory duties contained in the Neighbourhood Planning (General) regulations 2012 (and any subsequently made) and engage with Wealden District Council during the referendum process of the plan for which the principal authority are responsible.

Following the preparation of the draft Plan and with the agreement from the Group, submit the plan to the Local Planning Authority for inspection and independent examination

Appoint or re-appoint the membership of the NPC at its annual council meeting in May each year.

Review these terms of reference at each Annual Council meeting in May and may resolve to amend these terms of reference at any point by resolution.

All Members of the Committee will;

Declare any personal interest that may be perceived as being relevant to any decisions or recommendations made by the group. This may include membership of an organisation, ownership of interest in land (directly or indirectly) or a business or indeed any other matter likely to be relevant to the work undertaken by the Steering Group.

Ensure that there is no discrimination in the plan making process and that it is a wholly inclusive, open and transparent process to all groups in both the neighbourhood area and to those wishing to undertake development or be involved in the plan making process

Work together for the benefit of the communities established within the Parish/Town.

Treat other Members of the Committee with respect and dignity, allowing Members to express their views without prejudice and interruption.

Five Hailsham Town Councillors (or half the appointed council membership) are required to be in attendance for a meeting to be quorate.

If inquorate meetings may proceed but any decisions taken may be advisory only and require future ratification by the NPC when a quorum can gather.

Any decisions taken by the NPC, other than those delegated to appointed officers, will be carried forward if the majority (more than 50% of members in attendance) are in favour. The Chair will have the casting vote in instances where there is no majority, or the Vice-Chair in the absence of the Chair.

In accordance with the Town Council's Standing orders, voting (Town Council) members may be substituted by previously appointed substitute members, to attend in their place by notifying the committee or Town Clerk by 12.00 noon on the day of a meeting.

4. Procedure of Meetings

The NPC will meet on a regular basis, at least every four to six weeks, or more or less frequently if deemed necessary.

Meetings will ordinarily be at 7.00pm at the Town Council offices unless resolved otherwise by the Committee.

All NPC meetings shall be open and may be attended by residents or those who work in the area identified for the plan to observe proceedings or participate in the proceedings at the discretion of the committee chair.

The NPC shall keep Minutes of meetings which will be open to public scrutiny. These will be publicised on the NPC or Town Council web site

Notices, Agenda, Minutes and associated papers shall normally be despatched to NPC members by email unless otherwise specified or agreed.

Meetings shall be conducted in accordance with set procedure to be determined and agreed by the NPC.

The NPC will regularly update and report its progress to the Clerk of the Town Council ensuring that she/he, as the Responsible Financial Officer for the council, is aware of the on-going budgetary implications and requirements associated with the project.

The Terms of Reference will be reviewed throughout the project and amended as required. Any changes to NPC Terms of Reference shall require approval of the Town Council.

HAILSHAM TOWN COUNCIL
STRATEGY COMMITTEE
TERMS OF REFERENCE 2019-2020

Background:

This committee is appointed to make recommendation to the council in drawing up a business plan of priorities for the Town Council, monitoring progress against that business plan and recommending any amendments or changes to the business plan as it progresses.

The committee is responsible for working in partnership with other organisations, members of the town council or other town council committees or sub-committees to achieve this objective.

Membership: The working group consists of appointed Chair and vice-Chair of Council and the chair and Vice Chairs of Committees (but not Sub-Committees or other Working groups).

Chairmanship The working group shall be chaired by the Chairman of the Town Council or in their absence, the Vice Chair of council.

Quorum: Shall be half of appointed members or the closest majority to that number

Frequency of Meetings: The Working Group must meet quarterly (or more frequently if deemed necessary) in order to develop a business plan for the Town Council over the coming municipal year, monitoring progress against that business plan and recommending any amendments or changes to the business plan as it progresses.

Membership eligibility: Open to members of council who have been appointed as Chairs or Vice-Chairs of Council or Committees,

The members may therefore be any member of Hailsham Town Council.

The Committee may appoint non-council members of the committee, subject to this being a recommendation to the Council. Non-Council members of the Committee may not have voting rights.

Other members may be co-opted from other organisations, or guests invited for specific purposes, if and when appropriate.

Remit

1. The Committee is appointed to draw up a Business Plan for the Town Council, containing key aims, priorities and objectives for the Town Council to implement over a given period.
2. The committee is appointed to monitor progress against that business plan and recommend any amendments or changes to the business plan as it progresses. It will report on these matters to full council
3. The Committee is able to respond to consultations on behalf of the town council, although it must recommend responses only, to be finally agreed by full council.
4. The committee exists to make recommendation to the council only. The acceptance of the plan at its key stages of progress, a final plan, or any recommended changes to the existing plan is to be agreed by resolution of full council only.
5. The business plan is expected to set out key priorities for the chosen time period, the resources required to implement them, any 'key milestones' to be reached during the life of the plan and any intended output or outcome targets arising from the actions identified in the plan, against which its success can be measured.
6. The Committee must be mindful of the legal and financial restrictions on its recommendations at all times and in particular employment law and statutory responsibilities as an employer
7. Exclusions

This committee has no delegated authority to make decisions on any of the areas above, but is responsible for making recommendations to the Town Council.

The committee is not responsible for making recommendations to Town Council for any aspect of council services or projects that fall under the remit of other council committees or sub-committees (that is, areas of responsibility of those committees falling outside of the time scale of any recommended plan)

The committee is expected to set priorities, objectives, actions and targets within a plan which are directly within the control of the Town Council and not outside of its statutory or other remit. Although such priorities, objectives, actions and targets may include areas in which the Town Council seeks to influence other statutory service providers, local authorities or any other organisation.

HAILSHAM TOWN COUNCIL PROVISIONAL MEETINGS SCHEDULE 2019-2020

All Meetings are held at the *Fleur de Lys Meeting Rooms*, unless Council resolves otherwise and are open to the Press & Public, unless otherwise stated.

All dates are subject to potential change dependent on agreement by the specific committees.

		2019								2020											
		MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
TOWN COUNCIL (Wednesdays at 7.30 pm)	Specific business	15 ACM											29 ATM	20 ACM							
	Full council			17		25		20		29		25				15		25		27	
STRATEGY COMMITTEE Mondays at 7.00pm		Q1	Q2		Q3		Q4		Q1		Q2		Q3								
			8		14		20		30		6		7								
FINANCE, BUDGET & RESOURCES COMMITTEE (Wednesdays at 7.00pm)		Q1	Q2		Q3		Q4		Q1		Q2		Q3								
	Budget Setting		10		4						8		9								
	End of Quarter		24		30		22		22		22		21								
PLANNING & DEVELOPMENT COMMITTEE (Tuesdays at 7.00pm)		28	11	16	6	17	8	19	10	14	18	10	21	12	2	14	4	15	6	17	8
			25		27		29		17	28		31			23		25		27		22
COMMUNITIES COMMITTEE (Mondays at 6.00 pm)			3	1	19		7	4	2	6	3	2	6	11	8	6	17		5	2	7
ASSETS MANAGEMENT COMMITTEE (Wednesdays at 7.00PM)			26	31	21	18	16	13	11	15	12	18	15	13	17	15		16	21	18	16
NEIGHBOURHOOD PLANNING COMMITTEE		30	Meeting Dates to be determined as required																		

ATM = ANNUAL TOWN MEETING

ACM = ANNUAL COUNCIL MEETING

Venue = To be Confirmed

Annual Governance and Accountability Return 2018/19 Part 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:
 - are unable to certify themselves as exempt (fee payable); or
 - have requested a limited assurance review (fee payable)

Guidance notes on completing Part 3 of the Annual Governance and Accountability Return 2018/19

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Part 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** is completed by the authority's internal auditor.
 - **Sections 1 and 2** are to 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 **before 1 July 2019**.
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):
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2019
 - 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 2018/19

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 review and is able to give an opinion on the limited assurance review, 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 a publicly accessible website:

Before 1 July 2019 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 2018/19**, approved and signed, page 4
- **Section 2 - Accounting Statements 2018/19**, approved and signed, page 5

Not later than 30 September 2019 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 & 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 Part 3 of the Annual Governance and Accountability Return 2018/19

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this Annual Governance and Accountability Return. *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 Annual Governance and Accountability Return is complete (i.e. no empty highlighted boxes), and is properly signed and dated. Where amendments are made by the authority to the AGAR after it has been approved by the authority and before it has been reviewed by the external auditor, the Chairman and RFO should initial the amendments and if necessary republish the amended AGAR and recommence the period for the exercise of public rights. If the Annual Governance and Accountability Return contains unapproved or unexplained amendments, it may be returned and additional costs will be incurred.
- The authority **should** receive and note the annual internal audit report if possible prior to approving the annual governance statement and before approving the accounts.
- Use the checklist provided below to review the Annual Governance and Accountability Return for completeness before returning it to the external auditor by email or post (not both).
- Do not send the external auditor any information not specifically requested. However, **you must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the Annual Governance and Accountability Return 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 external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or variances are not fully explained, 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 2018) equals the balance brought forward in the current year (Box 1 of 2019).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the period for the exercise of public rights. From the commencement date for a single period of 30 consecutive working days, the approved accounts and accounting records can be inspected. Whatever period the RFO sets it **must** include a common inspection period – during which the accounts and accounting records of all smaller authorities must be available for public inspection – of the first ten working days of July.
- The authority **must** publish 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 2019**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', is an explanation provided?		
Section 2	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?		
	Has an explanation of significant variations from last year to this year been provided?		
	Has the bank reconciliation as at 31 March 2019 been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.		

**Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

Annual Internal Audit Report 2018/19

HAILSHAM TOWN COUNCIL

This authority's internal auditor, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls to be in operation **during** the financial year ended 31 March 2019.

The internal audit for 2018/19 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	Agreed? Please choose one of the following		
	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 and year-end bank account reconciliations were properly carried out.	✓		
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 2017/18, it met the exemption criteria and correctly declared itself exempt. (<i>"Not Covered" should only be ticked where the authority had a limited assurance review of its 2017/18 AGAR</i>)	✓		
L. During summer 2018 this authority has correctly provided the proper opportunity for the exercise of public rights in accordance with the requirements of the Accounts and Audit Regulations.			Not applicable ✓
M. (For local councils only) 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

17/12/18

26/04/19

DD/MM/YY

Name of person who carried out the internal audit

INTERNAL AUDITOR
ANDY BEAMS

Signature of person who carried out the internal audit

Beams

REQUIRED

Date

26/04/19

*If the response is 'no' you must include a note to 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 2018/19

We acknowledge as the members of:

HATESHAM 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 2019, 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
	✓		<i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>

*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 should be published with the Annual Governance Statement.

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

DD/MM/YY

and recorded as minute reference:

MINUTE REFERENCE

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

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

Other information required by the Transparency Codes (not part of Annual Governance Statement)

Authority web address

WWW.hailsham-cc.gov.uk

Section 2 – Accounting Statements 2018/19 for

HAILS HAM TOWN COUNCIL

	Year ending		Notes and guidance
	31 March 2018 £	31 March 2019 £	
1. Balances brought forward	677,251	708,651	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	910,485	1,012,703	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	192,315	595,822	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	578,992	607,901	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and employment expenses.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	492,408	686,486	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	708,651	1,022,789	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	693,928	1,003,417	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	1,805,645	2,695,467	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	0		The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets. N.B. The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2019 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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

SIGNATURE REQUIRED

Date

DD/MM/YY

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

DD/MM/YY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

Section 3 – External Auditor Report and Certificate 2018/19

In respect of

HAILSHAM TOWN COUNCIL

1 Respective responsibilities of the body and the auditor

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 2019; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work **does not** constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and **does not** provide the same level of assurance that such an audit would do.

2 External auditor report 2018/19

(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 2018/19

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 2019.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YY

*Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)



MULBERRY & CO

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& Chartered Tax Advisors

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w www.mulberryandco.co.uk

Our Ref: MARK/HAI001

Mrs M Hagger
Hailsham Town Council
The Inglenook
Market Street
Hailsham
East Sussex
BN27 2AE

26th April 2019

Dear Michelle

Re: Hailsham Town Council
Internal Audit Year Ended 31st March 2019

Following completion of our interim internal audit on the 17th December 2018 and year-end audit on 26th April 2019 we enclose our report for your kind attention and presentation to the Council. The audit was 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. Where appropriate **recommendations for future action are shown in bold text and summarised in the tables at the end of the report.**

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. 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.

Interim Audit – Summary Findings

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

- Review of the Financial Regulations & Standing Orders
- Review of the Risk Assessments
- Review of the Budgeting Process
- Proper Bookkeeping – review of the use of the accounts package.
- Review of salaries
- Review of fixed asset register

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

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

Final Audit – Summary Finding

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

- Review of annual accounts & AGAR
- Review of bank reconciliation
- Review of income
- Review of salaries
- Review of information for external auditor

I am of the opinion that the annual accounts and AGAR are ready to be signed off by council and the external auditor and that the AGAR is a true and fair reflection of the financial transaction of that of the council for the year ended 31st March 2019. Accordingly, I have signed off the AGAR.

A. BOOKS OF ACCOUNT (INTERIM AUDIT)

The Council continues to use Excel as the main day to day accounting package. The system is used regularly to report on and record the financial transactions of that of the Council. The Finance Officer is the main user and the system is on the Finance officer's computer – backed up monthly to the general drive on the server and memory stick. The server is backed up off site. All computers are password protected.

In the event of incapacity computer access details are kept in the office. There is capacity internally to continue the finance function but there is no step by step guide. **I would recommend an internal guide on the internal finance processes be drawn up, to ensure the robust system continues in practice.**

At month end and to coincide with the scheduled committee meetings the finance officer reports on income and expenditure and bank reconciliations. These are filed as hard and soft copies for committees. This is a clear and easy to follow system and a review of the cashbook shows that all data fields are being populated.

My audit testing also showed that supporting hard copy documentation could be easily located from the system entries and I was also able to locate the system record from the hard copy documentation.

I tested opening balances as at 1.4.18 and confirmed they could be agreed back to the audited accounts for 2017-18.

The Council is VAT registered and the last VAT reclaim was for the period ended 30th September 2018. The refund was received in November. The council is up to date with its VAT postings. I must advise the council that the law is changing in respect of VAT next year and I have advised the Finance Officer, but essentially the current excel system will no longer be fit for purpose. **I recommend the council swap to using RBS as its main financial reporting accounting package as soon as possible.**

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

B. FINANCIAL REGULATIONS, GOVERNANCE & PAYMENTS (INTERIM & FINAL AUDIT)

Interim Audit

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

The external auditors report was not qualified in 2017/18, this was taken together with the notice of conclusion taken to full council in September 2018. This is in accordance with regulations.

Confirm by sample testing that councillors sign statutory office forms

I confirmed by sample testing that Councillors sign "Acceptance of Office" forms and register of members interests in line with regulations.

The councillors will need to sign acceptance to receive information by electronic means. I have provided some sample wording below for council consideration.

“As per Schedule 12 of the Local Government Act 1972, I consent to the receipt of all council meeting papers by electronic methods. I understand I may withdraw this consent at any time.”

Confirm that the Council is compliant with the relevant transparency code.

I note that the Council is required by law to follow the 2015 Transparency Code; a review of the web site has shown that the code is being followed; however, there was a broken link on the payments exceeding £500. **I recommend the links are reviewed and repaired where necessary.**

Confirm that the Council is compliant with the GDPR.

The council is aware of the GDPR. It was noted the Council does have common internal email addresses. This is recommended because it gives a natural segregation between personal and councillor business, so it is clear beyond doubt in what capacity a councillor is acting, gives control to the council, adds a degree of professionalism and in the event of a FOI request limits access to personal computers.

In accordance with regulation, the council has a published privacy notice on its website.

Confirm that the Council meets regularly throughout the year

The council has the following committees:

- Full Council; meets bi monthly
- Planning & Development – meets fortnightly
- Communities; Meets monthly
- Strategic Projects; meets bi monthly
- Finance; meets quarterly
- Strategy Committee; meets quarterly
- Neighbourhood Planning; as required

There are also a number of working parties and groups which meets as and when necessary to cover specific tasks.

The spending powers sit each committee within budget heading as laid down in the committee terms of reference.

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

The Finance Officer was able to demonstrate that at least 3 clear days' notice is given on both web site and hard copy agendas. Whilst we have not tested every single committee and council meeting there was no evidence of non-compliance in giving three clear days' notice of the meeting.

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

Draft minutes are uploaded to the council website. The website copy agreed to the signed set retained in the clerk's office. **I would recommend wording added to the website to show beyond reasonable doubt these are draft minutes and final signed minutes available on request.**

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

The standing orders are based on the NALC model and were readopted in July 2018 as evidenced by the website copy. These should be reviewed and the review minuted soon.

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

Financial regulations are based on the NALC model and were readopted in January 2018 as evidenced by the website copy. The regulations being based on the NALC model contain provisions for the approval of spending, setting of budgets, reconciliation of the bank and reporting to council.

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

Financial regulation 2.2 deals with bank reconciliations, the council is performing a monthly bank reconciliation for all accounts and this is signed and minuted in accordance with regulations

The de-minimis limit recorded in the Financial Regulations Para 11.1 for the competitive purchase of items and services is as listed below.

- £25,000 + Full Tender Process
- £5,000 - £25,000 3 quotations are required.
- £0 - £5,000 – 3 estimates are required.

It is noted that the council has set its regulations such that for each and every item of expenditure, three estimates are required. This is administratively burdensome and **I would recommend that on next review these are amended to say**

- **£25,000 + Full Tender Process**
- **£5,000 - £25,000 3 quotations are required.**
- **£2,500 - £5,000 – 3 estimates are required.**
- **£0 - £2,500 – power to spend in accordance with regulation 10.3**

Financial regulation 4 deals with budgetary control and authority to spend. The council has thresholds in place at which authorisations to spend must be obtained. Expenditure up to the amount shown in the budget is pre authorised, all other items must be approved by council or committee.

It was noted the emergency spending threshold at para 4.4 is £2,500.

Financial Regulation 5 deals with authorisation of payments. The minutes show authorisation of payments lists in accordance with regulations.

Financial regulation 6 deals with making payments. The council makes payments by cheque, direct debit. Cheques must be signed by two individuals.

I discussed the purchasing system with the Finance Office vis-à-vis financial regulations 4, 5 and 6 and ascertained that the regulations are being followed at a local level as described below:

1. Regular and recurring expenditure (rent, rates, wages, light & heat, contractual spend etc.) is known and authorised in advance (budget setting or tender process). These would be, in the main, paid via direct debit, standing order or on-line banking.
2. An ad hoc expenditure requirement is identified and communicated to the relevant department – this can be from a number of sources and depending on the financial amount will be discussed in advance with council, or committee. If required, this is approved in advance by council or committee before the expenditure incurred. Evidence has been noted in the minutes/internal correspondence of prior approvals being obtained. Budget headings are reviewed regularly and reported to council.

3. The order is made by the office, a purchase order book is populated for materials and equipment. Councillors are not allowed or permitted to place amend or vary orders.
4. When the supplier invoice arrives it is dated stamped by reception and passed to finance. Finance stamp invoice with invoice approved to denote it has been reviewed and checked against budget. If applicable it is matched to a purchase order. The invoice is then passed to relevant budget holder for payment approval.
5. Invoice then returned to finance for coding. The cheque is then pre written and the Finance Officer posts on excel. The RBS system is populated weekly by the Finance Assistant.
6. The pre written cheque and invoice are placed in a cheque folder and taken to next relevant meeting for signing by cheque signatories.
7. The batch of invoices is returned to clerk for final sign off and approval. The Finance Officer then issues payment to supplier and the invoices filed in cheque number order.
8. The Payments list is reported quarterly to council as a separate exercise.

Confirm all section 137 expenditure meets the guidelines & does not exceed the annual per elector limit of £7.86 per elector.

S.137 expenditure is within thresholds.

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

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

I am of the opinion the council is following its own regulations and that any changes to financial regulations are to be considered minor and no indicative of errors in the system. I am therefore of the opinion that the control assertion "This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for", has been met.

C. RISK MANAGEMENT & INSURANCE (INTERIM & FINAL AUDIT)

Interim Audit

The Council undertakes a full risk assessment that covers operational and financial risks, the simple tabular layout is entirely fit for purpose for a council of this size. It was noted the council does keep important paper documents in a fire proof safe and the council has the ability to work (to a certain extent) remotely.

I remind council that according to regulation the risk assessments must be reviewed annually.

I have confirmed that the Council has a valid insurance certificate. The Council reviews its insurance requirements as part of the renewal process.

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

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

I confirmed that the 2019-20 budget and precept setting process was underway at the time of our interim audit, with all precepting authority deadlines achievable. A review of the minutes shows discussion and agreement of the same.

As at 30th November total reportable income was £1,214,835 (Annual Budget £1,097,542), and expenditure £892,883 (annual budget £1,127,241). The additional income is due to community centre & burials. Expenditure is broadly in

line with budget. The finance officer was able to demonstrate regular reporting against budget and that virements are discussed.

At the end of November, the council had £1,332,112 of combined bank balances. The earmarked reserves were c. £630k leaving the general reserve at £750k. Rule of thumb calculations suggest that 50% of precept as adjusted for local conditions is an acceptable level to hold in general reserve at the year-end; this equates to £500k.

At year end, the council had reportable income of £1,608,525 and expenditure of £1,294,387. As previously stated, the variances from budget are largely due to the purchase and disposal of community buildings, along with the associated costs. Detailed explanations of the variances from last year are provided as part of the AGAR process.

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

E. INCOME (INTERIM & FINAL AUDIT)

The council has precept income, grants, interest, allotments, burials, lettings and VAT refunds. The precept has been received in full at the interim date and properly banked. VAT refunds were agreed to the VAT returns and bank statements and annual charges for burials could be agreed to the charge sheet.

I remind council that the review of annual charges need to be clearly minuted. I have suggested this could be part of the annual budget meeting.

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

F. PETTY CASH (INTERIM AUDIT)

The Council has an immaterial float of £100, this is topped up as and when required. This was tested at the interim date. There were no errors.

The petty cash float is used for small value expenditure transactions. Approved petty cash requisitions and VAT receipts are required for all petty cash expenditure and is authorised in the usual manner. The cash float is kept in a locked tin in the office, within an alarmed building.

I am of the opinion the control objective of “Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for” has been met.

G. PAYROLL (INTERIM & FINAL AUDIT)

Interim Audit

The payroll is calculated in house using the Iris payroll package, this is a dedicated payroll system. The tax deductions for two employees were tested – there were no errors. The council has fulfilled its obligations in respect of auto-enrolment.

Generally council employees are paid with reference with NJC scales. I tested the tax deduction for a full time employee – there were no errors.

Monthly PAYE and NI deductions and returns have been submitted online, on time to HMRC. There were no errors recorded or late payments to HMRC during the financial year under review. The PAYE and NI liability for November 2018 was paid on time.

All Council employees are paid through the payroll for all Council work undertaken. No employees are paid separately for any other Council work undertaken. Councillors are paid allowances via the payroll monthly in arrears. No contractors and no casual labour.

At the year-end, payroll costs correctly compared to the figure included in box 4 of the accounting statement.

I am of the opinion that the control object of "Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied" has been met.

H. ASSETS AND INVESTMENTS (INTERIM & FINAL AUDIT)

Interim Audit

The council has a fixed asset register in place, which is maintained on excel. Assets are correctly stated at historic or proxy cost. The asset register is up to date and is also being substantially updated.

The year-end asset register has been updated and compares to the figure included in box 9 of the accounting statement. The asset register correctly shows the new acquisitions and disposals made during the year.

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

I. BANK & CASH (INTERIM & FINAL AUDIT)

The Council has 4 bank accounts together with petty cash. I have tested that the bank accounts are being reconciled promptly at the end of each month. The last bank reconciliation completed was November 2018, I reviewed this reconciliation and found no errors.

I am of the opinion that the control objective of "Periodic and year-end bank account reconciliations were properly carried out" has been met.

J. YEAR END ACCOUNTS (FINAL AUDIT)

The accounting statement has been checked and cross casting against previous years proved. The Finance Officer has completed a variance analysis for those boxes with differences of over 15% with adequate explanations and breakdowns.

The year-end accounts have been correctly prepared on the income and expenditure basis, and the Finance Officer has completed documentation to reconcile the difference between boxes 7 and 8 of the accounting statement.

The council has made provision within its schedule of meetings to sign off the annual governance statement and accounts in time to display the notice of electors' rights.

I am of the opinion the accounts and annual return will be ready for submission to the external auditor.

K. TRUSTEESHIP (INTERIM AUDIT)

The council is sole managing trustee for four of trusts, all filings with the charities commission are up to date and complete for the year ended 31st March 2017. The finance officer has confirmed 2018 will be filed in January. This was subsequently checked at year-end audit and confirmed.

1. 255105 allotment for recreation ground
2. 255106 allotment for the labouring poor
3. 252291 the war memorial institute

4. 255104 western road memorial institute

L: Exercise of Public Rights - Inspection of Accounts

This new internal control objective is not active for 2018-19 financial year. However, I confirmed with the RFO that arrangements are in place at this Council to ensure proper exercise of public rights. Relevant dates are set out in the table below.

Inspection - Key date	2017-18 Actual	2018-19 Proposed
Accounts approved at full council	23 May 2018	15 May 2019
Date Inspection Notice Issued and how published	31 May 2018 on website and noticeboards	24 May 2019 on website and noticeboards
Inspection period begins	4 June 2018	17 June 2019
Inspection period ends	13 July 2018	26 July 2019
Correct length	Yes	Yes
Common period included?	Yes	Yes
Summary of rights document on website?	Yes - Attached to inspection announcement	Yes - Attached to inspection announcement

I am satisfied the requirements of this control objective were met for 2017-18, and assertion 4 on the annual governance statement can therefore be signed off by the council. Plans are also in place to allow for inspection periods to be published and set correctly for 2018-19 accounts – the council is planning to follow dates suggested by external audit.

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

Kind regards
Yours sincerely

A Beams

Andy Beams

Interim Audit - Points Forward

Audit Point	Interim Audit Findings	Council actions reviewed at year-end
Books of Account	I would recommend an internal guide on the internal finance processes be drawn up, to ensure the robust system continues in practice.	A comprehensive set of financial procedures have been developed by the Finance Officer. These are available for all staff members to access when required and are kept under continual review as procedures alter.
Books of Account – VAT	I recommend the council swap to using RBS as its main financial reporting accounting package as soon as possible as the change in law for VAT will make excel not fit for purpose.	The RBS system is now in place and being used, alongside the existing Excel spreadsheets. A visit from RBS is booked for May 2019 to assist with further training and the transfer of year-end figures to the system.
Governance	<p>The councillors will need to sign acceptance to receive information by electronic means. I have provided some sample wording below for council consideration.</p> <p>“As per Schedule 12 of the Local Government Act 1972, I consent to the receipt of all council meeting papers by electronic methods. I understand I may withdraw this consent at any time.”</p>	Arrangements are in place for this to take effect for all councillors after the elections on 2 May 2019.
Transparency – web site	I recommend the links are reviewed and repaired where necessary. (payments over £500)	The council are in the process of creating a separate Transparency Data page to include this information rather than relying on the links to data held elsewhere on the website.
Minutes – web site	I would recommend wording added to the website to show beyond reasonable doubt these are draft minutes and final signed minutes available on request.	This was discussed with the Town Clerk, and agreed that in future the watermark ‘draft’ will be added to minutes when loaded on the website, and subsequently deleted when the minutes are adopted at the net meeting.
Financial Regulations	<p>Contracts thresholds - I would recommend that on next review these are amended to say</p> <p>£25,000 + Full Tender Process</p> <p>£5,000 - £25,000 3 quotations are required.</p> <p>£2,500 - £5,000 – 3 estimates are required.</p> <p>£0-£2,500 – power to spend</p>	The Financial Regulations were amended and approved by council on 23 January 2019 to include the amendments as recommended during the interim audit.
Risk	I remind council that according to regulation the risk	The risk assessment was approved at the Finance, Budget, Resource and Staffing

Assessments	assessments must be reviewed annually.	Committee held on 24 April 2019.
Income – annual charges	I remind council that the review of annual charges need to be clearly minuted. I have suggested this could be part of the budget meeting.	This recommendation has been noted by the council and will be completed in September during the budget setting process.



STATEMENT & ACCOUNTS
FOR YEAR ENDING 31st MARCH 2019

I certify that the Statement of Accounts (pages 1 to 10) presents fairly the financial position of the Council and its income and expenditure for the year ended 31.03.19 and was approved and adopted by Hailsham Town Council at the meeting held on

Signed by J Harrison RFO

Countersigned by the Chairman of the Council

[illegible]

HAILSHAM TOWN COUNCIL
Supporting Notes to the Annual Statement of
Accounts for the Year ended 31st March 2019

CREDITORS

Invoice	Cheq No.	Name	Allocation code	Code	£	p
Outstanding Fuel Bill	unpaid	Allstar Ltd		304	139.68	
Total Creditors					139.68	

DEBTORS

for year ending 31st March 2019

At the year end thirteen **debts of £19,511.79** were outstanding and due to the Council all of which are less than three months old

Invoice date	Name	
20.12.18	Buffed & Polished	1,625.00
8.2.19	L Kakouris	18.90
8.3.19	Regard Partnership	290.00
18.3.19	Hailsham FM	450.00
VAT Refund (qtr. 1.1.2019 to 31.3.2019)	HM. Customs & Excise	17127.89
Total Debtors		19511.79

ADVANCE RECEIPTS

Date	Service	Name	Amount
Total advances			0.00

HAILSHAM TOWN COUNCIL
SUPPORTING WORKSHEET to Statement of Accounts (1)
Conversion of Receipts and Payments to Income and Expenditure
For Year ended 31st March 2019

STATEMENT of ACCOUNTS: 2018-19

RECEIPTS to INCOME			Add debtors deduct advances	Ddt.	Adjustments	
2017/18	Column Head	18/19 receipts	18/19	17/18 collect		Inc. 2018/19
£		£	£	£		£
4229.40	Allotments	3925.27				3925.27
2022.37	Recreation	12185.13				12185.13
61881.00	Burials	68829.00	0.00	-104.00		68725.00
36897.05	Properties	47997.75	2383.90	-359.00		50022.65
558.51	Highways	232.05				232.05
10817.34	Interest	8414.42				8414.42
0.00	Staff & Members Allowances	0.00				0.00
1037.11	General Administration	767.97	0.00	0.00		767.97
0.00	Twinning	0.00				0.00
0.00	Grants & Misc Provisions	0.00	0.00	0.00		0.00
0.00	Section 137 receipts	0.00				0.00
2044.42	Tourism & Leisure	7718.09				7718.09
0.00	Loan Repayment	0.00				0.00
0.00	Commuted Sums	315139.45				315139.45
17103.66	Project Accounts	24813.17	0.00	-143.30		24669.87
8206.40	Joint funding	5435.72	0.00	0.00		5435.72
958003.00	Precept	1042402.00				1042402.00
0.00	VAT Refund	40524.85	17127.89	-14145.23	0.00	43507.51
0.00	VAT Income	25379.64			0.00	25379.64
1102800.26	Total	1603764.51	19511.79	-14751.53	0.00	1608524.77

PAYMENTS to EXPENDITURE			Add.	Ddt.	Adjustments	
17/18 Paymts.	Column Head	18/19 Payments	18/19	17/18 Cred.		Exp. 2018/19
£		£	£	£		£
4340.21	Allotments	3212.38				3212.38
55048.12	Recreation	70449.57				70449.57
34311.17	Burials	32019.23	0.00	-2.50		32016.73
35660.35	Properties	80991.66	0.00	0.00		80991.66
48505.12	Highways	54166.51				54166.51
607535.38	Staff & Members Allowances	637131.26				637131.26
138836.13	General Administration	104325.11	139.68	-19.76		104445.03
0.00	Twinning	0.00				0.00
1050.00	Grants & Misc. Provisions	850.00				850.00
8485.00	Section 137 Payments	9455.00				9455.00
35924.01	Tourism & Leisure	58749.73	0.00	0.00		58749.73
0.00	Interest on long term debts					0.00
0.00	Capital Schemes	0.00				0.00
45040.38	Project Accounts	90964.08	0.00	-5.49		90958.59
20136.45	Joint funded Projects	21883.12	0.00	0.00		21883.12
35818.63	Joint Funding Services	60415.60	0.00			60415.60
709.01	Bank charges	774.70				774.70
						0.00
						0.00
						0.00
						0.00
						0.00
	VAT on Expenditure	68887.15			0.00	68887.15
1071399.96	Total	1294275.10	139.68	-27.75	0.00	1294387.03

done

Cumulative Fund balance			£
2017/18	Balance brought forward 1st April		2018/19
0.00	Capital		0.00
677251.16	Revenue		708651.46
677251.16			708651.46
1102800.26	Add: Receipts	Add: Total Income	1608524.77
-1071399.96	Ddt: Payments	Deduct: Total Expenditure	-1294387.03
708651.46	Balance carried forward 31st March		1022789.20

HAILSHAM TOWN COUNCIL
SUPPORTING WORKSHEET to Statement of Accounts (2)
Conversion of Receipts and Payments to Income and Expenditure
For Year ended 31st March 2019

Receipts and payments Summary 2018/19			
		u/c cheq.	£
Balance brought forward 1st April 2018 -			
General funds (Current a/c	93,613.48	48,747.82	44865.66
(High Interest .Bus.Prem.a/c			141487.18
(--do--Treasury Deposit (1)			234774.72
Commuted sums (P.O.S. High Interest Bus. Prem. a/c			7474.84
(--do--Treasury Deposit (2)			265225.28
Petty Cash Balance			100.00
		s/total	693927.68
Add: Receipts			1603764.51
Less: Payments	1294275.10	nil	-1294275.10
Balance at 31st March 2017			1003417.09
Reconciliation at 31st March 2019			
		u/c cheq.	£
Represented by:			
<u>General Funds</u>			
Current a/c	88186.82	67764.72	20422.10
High Interest .Bus.Prem.a/c			173,550.63
Treasury Deposit (1)			303,253.07
Petty Cash balance			100.00
<u>Commuted Sums</u>			
P.O.S. High Interest Bus. Prem. a/c			9,096.56
P.O.S. Treasury Deposit (2)			496,994.73
			1003417.09

The council's income & precept during the last 12 months has exceeded expenditure by 314138

The balance of the commuted sums held remain allocated to the following sites	
CIL	£315,139
Ripley Sale of land	£89,555
Historical Commuted Sums (unallocated to specific areas)	£62,510
Balance in "high interest" account generated from investment interest	£9,097
Ripley Public Open Space	£23,790
Street Lighting Maintenance	£6,000
Total	£506,091

STATEMENT (1)
Income and Expenditure Account
For Year ended 31st March 2019

Notes to the accounts
 STATEMENT of ACCOUNTS: 2018-19

2017-18	INCOME	2018-19
4229.40	Allotments	3925.27
2022.37	Recreation	12185.13
61881.00	Burials	68725.00
36897.05	Properties	50022.65
558.51	Highways	232.05
10817.34 *	Interest on investments	8414.42
0.00	Staff & Members Allowances	0.00
1037.11	General Administration	767.97
0.00	Twinning	0.00
0.00	Grants & Misc Provisions	0.00
0.00	Section 137 Receipts	0.00
2044.42	Tourism & Leisure	7718.09
0.00 *	Loan Repayment	0.00
	* Sale of Assets	0.00
0.00 *	Commuted sums Received	315139.45
17103.66	Project Accounts	24669.87
8206.40	Joint funded projects	5435.72
0.00 *	VAT on income & repayments	68887.15
958003.00 *	Precept	1042402.00
1102800.26	Total Income	1608524.77

2017-18	EXPENDITURE	2018-19
4340.21	Allotments	3212.38
55048.12	Recreation	70449.57
34311.17	Burials	32016.73
35660.35	Properties	80991.66
48505.12	Highways	54166.51
607535.38	Staff & Members Allowances	637131.26
138836.13 *	General Administration	104445.03
0.00	Twinning	0.00
1050.00	Grants & Misc.provisions	850.00
8485.00 *	Section 137 Payments	9155.00
35924.01	Tourism & Leisure	59049.73
0.00 *	Interest on longterm debts	0.00
0.00 *	Capital Schemes	0.00
45040.38	Reserved Projects	90958.59
20136.45	Joint funded Projects	21883.12
35818.63	Joint.Funding services	60415.60
709.01 *	Bank Charges	774.70
0.00 *	VAT on Expenditure	68887.15
1071399.96	Total Expenditure	1294387.03

2017-18	General Fund	2018-19
677251.16	Opening Balance at 1st April	708651.46
1102800.26	Add Total Income	1608524.77
1780051.42		2317176.23
1071399.96	Deduct Total Expenditure	1294387.03
708651.46	Closing balance at 31st March	1022789.20

to agree with box 1 of Annual Return
 to agree with boxes 2 & 3 of Annual Return

to agree with boxes 4, 5 & 6 of Annual Return

Income details for Annual Return (from table 1 above)

937858	Precept	1042402
149641	All other income	566123
1087499	Total	1608525

to agree with box 2 of Annual Return

to agree with box 3 of Annual Return

1012,703
 + 29,699 Grant

Expenditure details for Annual Return (from table 2 above)

611436	Staff Costs & Members Allowances	637131
488554	Loans interest/capital repayment	657256
1099990	Total	1294387

to agree with box 4 of Annual Return

to agree with box 6 of Annual Return

- members all.
 29,230

+ 29,230

HAILSHAM TOWN COUNCIL

STATEMENT (2)

Balance Sheet as at 31st March 2019

2017 - 18		2018-19
	Current Assets:	
500000.00	Short Term Investments (Treasury Deposit)	800247.80
14751.53	Debtors & advance Payments	19511.79
193827.68	Bank Balances	203069.29
100.00	Cash in Hand (Petty cash)	100.00
708679.21	Total Assets	1022928.88
	Current Liabilities:	
27.75	Creditors	139.68
0.00	Cash Overdrawn	0.00
27.75	Total Liabilities	139.68
708651.46	Nett Assets	1022789.20
	Represented by:	
209408.98	Project Reserves	218127.19
272700.12	Commuted Sums	506091.29
226542.36	General Funds	298570.72
708651.46	Fund balance (to agree with box 7 of Annual Return)	1022789.20

HAILSHAM TOWN COUNCIL

HAILSHAM TOWN COUNCIL

Supporting Notes to the Annual Statement of
Accounts for the Year ended 31st March 2019

DRAFT REVENUE AND CAPITAL ESTIMATES

2017-18 Actual £	Description	2017-18 Estimates £	2018-19 Estimate £	2018-19 Actual £
INCOME				
4229	Allotments	3439	3439	3925
2022	Recreation	1500	1500	12185
61881	Burials	50000	50000	68725
36897	Properties	28100	28100	50023
559	Highways	0	0	232
10817	Interest on Investments	1000	1000	8414
0	Staff & Members Allowances			0
1037	General Administration	400	400	768
0	Twinning			0
0	Grants & Misc provisions	0	0	0
0	Section 137			0
2044	Tourism & Leisure	0	0	7718
0	Loan Repayment			0
0	Commuted Sums Received			315139
17104	Project Account	1000	1000	24670
8206	Joint Funded Projects		0	5436
958003	Precept	958003	958003	1042402
1102799	Total	1043442	1043442	1539638
EXPENDITURE				
4340	Allotments	3690	3690	3212
55048	Recreation	56075	56075	70450
34311	Burials	31270	31270	32017
35660	Properties	26200	26200	80992
48505	Highways	30450	30450	54167
607535	Staff & Members Allowances	643591	643591	637131
138836	General Administration	93234	93234	104445
0	Twinning	400	400	0
1050	Grants & Misc provisions	3000	3000	850
8485	Section 137	5400	5400	9155
35924	Tourism & Leisure	43487	43487	59050
709	Interest on long Term debts/b	750	750	775
0	Capital Schemes			0
45040	Project Account	26000	26000	90959
20136	Joint Funded Projects	31510	31510	21883
35819	Joint Funded Services	39200	39200	60416
1071398	Total	1034257	1034257	1225500
-31401	From (+) /To (-) Reserves	-9185	-9185	-314138

The council's income & precept during the last 12 months exceeded expenditure by

314,138

**Supporting Notes to the Annual Statement of
Accounts for the Year ended 31st March 2019**

PROJECT ACCOUNTS

	2017-2018 £	2018-2019 £	
Opening Balance 1st April	177355	209408	106793
Add: Project Receipts			0
Previous Year Surplus to Contingency Fund	35134	38306	
1 Market Square	16960	27020	
Donations (Town Youth Fund)			
Transfer from Commuted Sum - Play Area	0	12883	
Chamber of Com Market Town map grant			
Transfer from Committee Budgets	0	0	
Cost recovery High st Bollards	0	650	
Criminal Damage Cost recovery	0	143	79002
Add: Precepted			
Play Surface Upgrade	0	0	
Play Areas	0	0	
BMX Facility	0	0	
Community Building Projects	0	3000	
New Burial Ground/ Footpaths	0	0	
Youth Project	14000	14000	
Contribution to Bus	8000	8000	
Less: Expenditure (Reserved Projects)			
Play Areas/Surface	0	-18783	auto
Orchard Park	-111	0	auto
Cemetery Potholes	0	-6200	auto
Grovelands Barn men in shed	0	-2256	auto
High St Bollards	0	-12190	auto
Improvements to Fleur De Lys	-1281	0	auto
1 Market Square	-29853	-42534	auto
Cemetery Noticeboards	-2416	0	auto
Judicial Review	0	-5000	auto
Contribution to Local Bus service	-6477	-7657	auto
Criminal Damage during year	-241	0	auto
Defibrulators	-622	-662	auto
Drainage at CP & MT	-1040	0	auto
Closing Project Funds balance at 31st March	209408	218127	auto
			-95283
			to agree with sheet 10 (h26)
			-95,282.68

Reserves held for specific expenditure (over £5000)

1. Donation provided to aid the construction of warden accommodation (Hailsham Country Park)	(held in Community Building Project Fund)	10,302
2. New Burial Ground (held in New Burial Ground fund)		17,500
4. Revitalization Fund (held in Joint Funded Project brought forward balance)		12,098
5. Focus Public Open Space - Developers contribution for Horticultural Maintenance	(held in horticultural & tree maintenance b/fwd balance)	5,980
6. Hailsham Neighbourhood Plan (held in Administration)		13,293
7. James West Maintenance		18,413
8. Hailsham Works/Cortlandt Stable Building		21,191
9. Festivities		10,414
10. Election costs		53,520
11. Post Office Operation costs		41,551

The Limit for the Council in the year of account was:

Number of Electors		£ per Elector		Total £
20300	@	7.86	=	159558

Payments made were:

	Amount £
Grants to Voluntary Bodies	9100.00
Remembrance Day	25.00
Flowers, Bouquets & Greeting cards.	30.00

(9,155.00) 9155.00

Advertising

The following costs for advertising and publicity were incurred during the year:

	£
Item 1 - Community Hall Manager	180.00
Item 2 - Ground Maintenance Operative	276.00

Total 456.00

HAILSHAM TOWN COUNCIL
Accounts for the Year ended 31st March 2019
Analysis of Reserves/End of Year Balance

<u>Committee Reserve Funds (Outstanding Projects/Earmarked Expenditure)</u>			
Environment & Leisure		23180	
Corporate Assets & Resources		35034	
Corporate Resources & Services		202123	
			260337
<u>General & Project Funds and Allocated Reserves</u>			
No.03 Community Building Project	(CRS)	18618	
No.04 Play Equipment	(E & L)	0	
No.05 Hard Surface Play Area	(E & L)	2294	
No.11 Town Youth Facilities	(CRS)	327	
No.14 Community Contingency Fund	(CRS)	150351	
No.16 Youth Facilities	(CRS)	5367	
No.18 Cemetery New Burial Ground	(CAC)	17500	
No. 21 Criminal Damage	(E & L)	1056	195513
<u>Burial Fund held for Grave Maintenance</u>			4550
<u>Subsidy on Precept</u>			0
<u>Surplus balance to Community Contingency Fund (No14)</u>			36925
<u>Commuted Sum Accounts</u>			506091
<u>Debtors & Advance receipts</u>			19512
<u>Creditors</u>			140
Total (to agree with Fund Balance page 1 and box 7 of the Annual Return)			1022788

Certified Correct John Harrison Responsible Finance Officer

STATEMENT of ACCOUNTS 2018-19

Account Name / Uncleared Chequ	Number	Statement No.	Balance	Total
Current Account	10331333		88186.82	
High Interest Account No. 1	50072672		173550.63	
High Interest Account No .2	80449288		9096.56	
Treasury Deposit			800247.80	
Total of all accounts				1071081.81
<u>Deduct Uncleared cheques</u>				
Payee	Cheque No.		Amount	
British Heart Foundation	23541	30.00		
Bloomfields	23549	105.00		
Search Acumen	23556	413.48		
H Newark	23577	50.00		
Lion Laboratories	23594	151.58		
Curtis & Shaw	23603	42.70		
Eden Springs	23606	44.45		
Ricochet Signs Ltd	23616	172.80		
EACFR	23618	500.00		
The Police & Crime Comm for Sx	23619	1,562.21		
MFC Outdoor Ltd	23620	45.00		
S Harper	23621	19.08		
Haulaway Ltd	23622	687.60		
East Sussex County Council	23623	32,704.01		
cancelled	23624	0.00		
Pyrotec	23625	209.40		
Trade UK	23626	75.97		
The Police & Crime Comm for Sx	23627	1,043.51		
M Laxton	23628	17.30		
Machine Force Ltd	23629	1,100.00		
Hailsham Community Land Trust	23630	1,000.00		
Hailsham FM Ltd	23631	100.00		
Travis Perkins	23632	31.32		
Fieldskill Ltd	23633	149.18		
Knockhatch	23634	260.00		
Teleshore	23635	71.04		
Wages & Salaries	DD	1,058.60		
S Spence	23637	840.00		
Business Stream	23638	186.88		
HMRC PAYE	23639	11,283.18		
East Sussex County Council	23640	7,887.20		
GAYE	23641	145.08		
Wealden District Council	23642	42.03		
MFC Outdoor Ltd	23643	183.11		
CBL Fastenings	23644	42.00		
Fuzion 4 Ltd	23645	80.08		
MFC Outdoor Ltd	23646	35.00		
David Herbert	23647	800.00		
Trade UK	23648	133.92		
DFIS	23649	90.00		
cancelled	23650	0.00		
Cuckmere community bus ltd	23651	1,881.60		
Barcombe Landscapes	23652	1,380.00		
Biffa Waste Services Ltd	23653	551.38		
Withers DIY	23654	8.10		
Ernest Doe & sons Ltd	23655	550.93		
Total Value of uncleared cheques				67764.72
Add unbanked cash as at 31.03.17				nil
Petty Cash held				100.00
Account Balance as at 31st March 2017 (to agree with box 8 of the Annual Return)				1003417.09

Explanation of variances – pro forma

Name of smaller authority: Hailsham Town Council

County area (local councils and parish meetings only): _____

Please provide **full explanations, including numerical values**, for the following:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- a breakdown of approved reserves if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

Section 2	2017/18 £	2018/19 £	Variance £	Variance %	Detailed explanation of variance (with amounts £)
Box 2 <i>Precept or Rates and Levies</i>	910,485	1,012,703	+102,218	11.23	
Box 3 <i>Total other receipts</i>	192,315	595,822	+403,507	209	+319,760 CIL +19,000 J West hire income +18,000 youth hire income/funding +5,000 market stall fees +2,000 interest +10,000 burial fees +5,000 active play funding +23,000 transfer from reserves
Box 4 <i>Staff costs</i>	578,992	607,901	+28,909	4.99	
Box 5 <i>Loan interest/ capital repayments</i>	NIL	NIL	NIL	NIL	
Box 6 <i>All other payments</i>	492,408	686,486	+194,078	39.41	+20,000 Resurface of country park car park +25,078 new play park equipment +2,700 one off urban grass cut +61,000 fixtures/fittings/running costs of J West Community Hall +12,350 market stalls, festive lighting and events +37,120 High St bollards, +29,630 Youth services and creation of the safe hub +6,200 cemetery pothole work
Box 9 <i>Total fixed assets & long term investments & assets</i>	1,805,645	2,695,467	+889,822	49.28	+950,000 Cost price for J West Community Hall -105,000 cost price for disposal of cricket pavilion -10,000 disposal of Western red garage +16,500 – fixture and fittings J West Community Hall +5,191 – additional play equipment +16,887 – High St Bollards/Planters +16,245 – additional market stalls, festive lights & tools
Box 10 <i>Total borrowings</i>	NIL	NIL	NIL	NIL	

Explanation for 'high' reserves	Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end:				

Fixed assets value at 31.03.19 (As per Practitioners Guide 2008 recommendation - ref paragraph 3.62)

Location	Value at 31.03.18	Adj 31.3.19	Insurance Value 31.3.19	Value at 31.3.19
<u>Operational Buildings</u>				
Grovelands Barn	25000		466000	25000
Market Street complex	420000		1050000	420000
1 Market Square	90000		420000	90000
Cemetery buildings	254500		403000	254500
Cemetery Lodge	150000		14000	150000
Rec Garage	10000	-10000		0
Cricket Pavilion	105000	-105000		0
Maurice Thornton Pavilion	135000		223000	135000
MT Duchess Garage	10000		10000	10000
James West CH		950000	950000	950000
Total	1,199,500.00	835,000.00	3,536,000.00	2,034,500.00
<u>Community Assets</u>				
3 Areas of Common Land	3			3
3 Areas of Allotments	2	1		3
10 Areas of POS	10			10
Total	15			15
<u>Vehicle, Plant, Furniture and Equipment</u>				
<u>Vehicles</u>				
Truck	0			0
Astravan	0			0
Escort Van	0			0
Cabstar	0			0
Minibus (01.06.07)	6650			6650
Youth Minibus	4,000.00	-	4,000.00	4,000.00
<u>Plant, Furniture and Equipment</u>				
Tipper	200.00	- 200.00		-
Office Equipment	34,764.00	776.00		35,540.00
Mowers & Tools	16,926.52	3,553.67		20,480.19
Security Gates	8,000.00			8,000.00
Steam Cleaner x 2	-			-
Water Bowser (June 10)	3,100.00	- 3,100.00		-
Christmas Lights	35,138.00	6,350.00		41,488.00
Miscellaneous Equip	24,958.45	25,806.49		50,764.94
J West CH furniture		16,446.00		16,446.00
Total	127,086.97	49,632.16		183,369.13
<u>Infrastructure Assets</u>				
Street Lights	110,188.00			110,188.00
Seats, bins, Noticeboards	57,575.00			57,575.00
Flower Planters	600.00			600.00
Dog bins	3,068.00	128.00		3,196.00
Signs&Display (7)	4,811.00			4,811.00
Bus Shelters (9)	8,575.00			8,575.00
Youth Shelter	5,200.00			5,200.00
Battle Rd Play Area	16,546.00	259.85		16,805.85
Blacksmiths Copse	9,100.00			9,100.00
Cameron Close	10,200.00			10,200.00
Carpenters Way	9,100.00			9,100.00
Maurice Thornton (new play area acquired July 09)	41,862.00			41,862.00
Quinnell Drive	33,120.00			33,120.00
South Road	69,767.00	4,684.68		74,451.68
Stroma Gardens	23,967.00			23,967.00

Diplocks Ball Park	32,300.00		32,300.00
Butts Field	23,800.00		23,800.00
Jubilee Garden	550.00		550.00
Outdoor Gym	8,459.00		8,459.00
Defibulators	3,605.00	118.00	3,723.00
Total	472,393.00	5,190.53	477,583.53

SUMMARY

Operational assets	1,696,000.00	710,000.00	2,034,500.00
Vehicle/plant. Etc	133,736.97	49,632.16	183,369.13
Infrastructure	472,393.16	5,190.53	477,583.53
Community Assets	15.00		15.00

<u>Total</u>	<u>2,302,145.13</u>		<u>2,695,467.66</u>
---------------------	----------------------------	--	----------------------------

	-		
add - War Stock Bond	-		
Loan to Community Hall	-		
	-		

<u>Total assets</u>	<u>2,302,145.13</u>		<u>2,695,467.66</u>
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As Per annual
Return box 9

Report to: Hailsham Town Council

Date: 15th May 2019

By: John Harrison, Town Clerk

Title of report: General Power of Competence

PURPOSE:

To consider the passing of a resolution that the council remains eligible to implement the General Power of Competence

BACKGROUND.

The Government included the 'General Power of Competence' in the Localism Act 2011.

The intention was that local authorities would no longer have to identify a specific power in order to undertake activities

Previous to this, Parish and Town Councils could only undertake activity that they are allowed to do by statute. This means that before undertaking any activity, and in particular before spending money, members must be satisfied that the town council has the power under statute to do so

Parish and Town councils have many specific powers and there is also the general power in section 137 of the Local Government Act 1972 to spend up to a certain limit for 'purposes not otherwise authorised'. Since 2007 parish or town councils satisfying certain conditions have also had a 'power to promote wellbeing'. Despite the wide range of powers local authorities were always at risk of being challenged.

The general power of competence has replaced the power of well-being, which is no longer applicable to local authorities in England, including Town and Parish Councils.

CONSIDERATIONS.

The General Power of Competence is the 'power to do anything that individuals generally may do'.

It is specifically stated that this includes things that are unlike anything else the local authority does, or unlike anything that other public bodies do. The authority can use the general power of competence inside or outside the parish and it need not show that the action benefits the authority or its area or its residents. There is no limit on expenditure under the general power of competence.

The general power cannot be used where the primary purpose of an activity is to raise money but it could be used to invest (subject to government guidance) in a company or a co-operative society where there may be an investment return.

Restrictions the council should consider before exercising the power are:

- Relevant existing legislation – (*e.g. Employment and Health and Safety law*).
- Restrictions applying to an overlapping power
- Existing procedural duties for regulating governance must be maintained (– for *e.g.* no delegation of authority to individual members)
- Existing statutory duties remain in place

Some examples of the sort of activities that might be undertaken under the general power could be:

- Running a community shop or post office
- Investing in a local co-operative society
- Setting up a company to provide a service such as a bus service
- Providing a grant to an individual, *e.g.* an Olympic athlete

The general power is available automatically to principal councils and **only to ‘eligible’ parish councils**. The conditions for eligibility are:

- The parish council must pass a resolution stating that it is eligible to use the general power
- When the council passes the resolution at least two thirds of the membership of the council must have been elected (*i.e.* not co-opted)
- The clerk must hold the Certificate in Local Council Administration (the recognised qualification for clerks) and must also pass the 2012 CiLCA module on the general power

There is no requirement for councillors to have been trained in the General Power of competence

Eligibility lasts until the next annual meeting of the council (May 2018) but can be renewed at that meeting provided the conditions are still satisfied.

Parish councils which are eligible to use the general power are no longer within the scope of section 137 so no separate record of section 137 expenditure need be kept.

Hailsham Town Council now satisfies all the conditions as:

- Over two thirds of the Town Councillors are elected (*i.e.* not co-opted)
- The Town Clerk holds CiLCA
- The Town Clerk has passed the 2012 CiLCA module on the general power

The Council is recommended to pass a resolution stating that it is eligible to use the General Power of Competence.