

To: All members of Lewes Town Council,

A meeting of Lewes Town Council will be held in the Council Chamber, Town Hall, Lewes, on Day 23, June, 2022, at 7:30pm, which you are summoned to attend.

Laura Chrysostomou
Town Clerk
17 June 2022

Agenda

1 Filming of council meetings and mobile phones

During this meeting, the public are allowed to film the committee and officers only from the front of the public gallery, providing it does not disrupt the meeting. Any items in the exempt part of an agenda cannot be filmed. If another member of the public objects to being recorded, the person(s) filming must stop doing so until that member of the public has finished speaking. Please switch mobile devices to silent for the duration of the meeting

2 Apologies for absence

3 Members' declarations of interests

To note any declarations of personal or prejudicial interest in items to be considered at this meeting.

4 Question time

Members of the public are welcome to attend this meeting of the council. Questions regarding items on the agenda may be heard at the start of the meeting with the Mayor's consent. A period of 15 minutes is allocated for this purpose. Questions or requests to address the council must be submitted to the Town Clerk by noon the day before the meeting.

5 Minutes

(attached on pages 3 to 9)

To agree minutes of the annual council meeting held on 12 May 2022 and the extraordinary council meetings held on 18 May and 26 May 2022

6 Mayor's announcements and urgent items

7 Foodbank referral presentation

To receive a presentation regarding the process

8 Lewes Priory Trust

(Report FC001/2022 pages 10 to 14)

To consider a major funding request

9 Lewes Priory Trust (Report FC002/2022 pages 15 to 36)

To consider a report regarding the UNESCO initiative

10 Committees, working parties and outside bodies

To consider matters arising from committees, working parties, members serving on outside bodies.

10.1 Liaison meeting with Friends of Lewes (attached on pages 37 to 38)

10.2 Liaison meeting with Pells Pool Community Association
(attached on pages 39 to 40)

10.3 Landport Bottom Management Committee 12 April 2022
(attached on pages 41 to 44)

10.4 Grant Panel 8 June 2022 (Report FC003/2022 attached on pages 45 to 52)

11 Officers' reports

11.1 Historic Plaques (Report FC004/2022 attached on pages 53 to 54)

11.2 General Data Protection Regulations Project
(Report FC005/2022 attached on pages 55 to 56)

11.3 Change to accounting software
(Report FC006/2022 attached on pages 57 to 59)

11.4 Conclusion of external audit 2019 to 2020 and 2020 to 2021
(Report FC007/2022 attached on pages 60 to 71)

11.5 Review of South Downs National Park Local Plan
(Report FC008/2022 attached on pages 72 to 76)

11.6 Annual Plan (Report FC009/2022 attached on pages 77 to 80)

12 Audit and Annual Return 2021 to 2022

12.1 Annual Governance Statement Section 1 of the Annual Return
(Report FC010/2022 attached on pages 81 to 102)

12.2 Statement of Accounts Section 2 of the Annual Return
(Report FC011/2022 attached on pages 103 to 110)

13 Exempt business

It is recommended that:

The public and accredited representatives of the press be excluded from the meeting under Section 100 Local Government Act 1972 due to the confidential nature of the business to be conducted.

Minutes of the Annual Meeting of the Town Council held in the Council Chamber, Town Hall, Lewes on Thursday 12 May 2022 at 7.00pm

Present:

Councillor J Baah
Councillor M Bird
Councillor R Burrows
Councillor S Catlin
Councillor E Clarke
Councillor Earl
Councillor H Lamb
Councillor I Makepeace
Councillor W Maples
Councillor G Mayhew
Councillor M Milner
Councillor R O’Keeffe
Councillor S Sains
Councillor J Vernon
Councillor K Wood

In attendance:

The Town Clerk
Mace Bearer

There were 71 guests and civic dignitaries assembled.

1. Installation of Mayor

Councillor Catlin opened the meeting as the outgoing Mayor and was preceded by a short address by the Reverend Ben Brown. Councillor Shirley Sains was then installed as the Town Mayor for the 2022 to 2023 municipal year.

2. Mayor’s declaration of office and welcome address

2.1 Councillor Sains made her statutory declaration of acceptance of office of Mayor before Council and signed a deed to that effect. The Town Clerk as the Proper Officer of the Council confirmed that the declaration had been made.

2.2 Councillor Sains took the Chair for the remainder of the meeting and then addressed the meeting thanking her colleagues for the honour of the Mayoralty. She described her outlook for the coming year which would include the celebration of the Queen’s Platinum Jubilee and announced that

the good causes she had chosen to support would be The Priory Trust and Cancer Research UK.

3. Apologies for absence

There were apologies from Councillor Handy who had a work commitment and Councillors Herbert and Waring who both had family commitments.

4. Installation of Deputy Mayor

It was resolved that:

Councillor Mathew Bird was installed as the Deputy Mayor for the 2022 to 2023 municipal year.

5. Deputy Mayor's declaration of office

Councillor Bird made his statutory declaration of acceptance of office of Deputy Mayor before Council and signed a deed to that effect. The Town Clerk as the Proper Officer of the Council confirmed that the declaration had been made.

6. Vote of thanks to the outgoing Mayor

Councillor O'Keeffe proposed a motion that Council records its thanks to Councillor Stephen Catlin, and appreciation for his service to the council and community of Lewes in the office of Mayor during the past year. Recognising Councillor Catlin's term as Mayor as a difficult year due to the Covid-19 pandemic and highlighted functions and events he had attended during the past year.

It was resolved that:

The motion is carried.

7. Presentations

Councillor Catlin was presented with a gift in recognition of his service in the past year. Councillor Catlin gave thanks to all those who had helped throughout his service as Mayor and then presented a gift to his Mayoress, Councillor Sains thanking her for her support during the year and to the Reverend Ben Brown for his work as Chaplain. Councillor Catlin then presented certificates to representatives of his chosen good causes.

8. Minutes

Minutes of the Council meeting held on 31 March 2022 were received and agreed as a true record.

9. Councillors and individual duties:

It was resolved that:

The list confirming the individual duties of councillors for the ensuing municipal year is agreed.

10. Bank signatory authority:

It was resolved that:

The list to approve the authorisation of councillors to the council's bank account is agreed.

11. Representative on outside bodies

It was resolved that:

The list confirming the Council's representation on outside bodies for the ensuing municipal year is agreed.

12. Council membership of national and local organisations

It was resolved that:

Council's continued membership of the approved national and local organisations representative parish council's is agreed

The meeting closed at 7.33pm

Town Mayor

Minutes of the Extraordinary Meeting of **Lewes Town Council** held on
Wednesday 18 May 2022 at 7.00pm in the **Council Chamber, Lewes, Town Hall**

Present:

Councillor J Baah
Councillor M Bird (Deputy Mayor)
Councillor S Catlin
Councillor G Earl
Councillor R Handy
Councillor J Lamb
Councillor I Makepeace
Councillor Dr W Maples
Councillor M Milner
Councillor S Sains (Mayor)
Councillor J Vernon
Councillor K Wood

In attendance:

Town Clerk
Committee Administrator

13. Filming of Council Meetings and Mobiles Phones

The procedures were noted

14. Apologies for absence

There were apologies from Councillors Clarke, Mayhew, O’Keeffe and Waring. There had been no word from Councillors Burrows or Herbert.

15. Members’ declarations of interest

Councillors Bird and Makepeace both declared an interest in item 5.1 in that they are Lewes District Councillors.

16. Question time

There was one member of the public present, who addressed the council stressing the importance of the bus station which has tremendous potential. It could be used as a community building which could act as a powerful hub for the artistic community with the right energy and momentum.

17. Exempt Business

The Mayor proposed and **it was resolved that:**

The public and accredited representatives of the press be excluded from the Meeting under Section 100 Local Government Act 1972 due to the

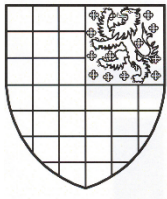
confidential nature of the business to be conducted. This item is a confidential report for members of the Council only in accordance with Paragraph 3 of Part 1 of schedule 12A of the Local Government Act 1972, being information relating to individuals and the financial and business affairs of any particular reason.

18 To consider Council's response to the Asset of Community Value nomination

- 18.1** Members had before them two queries that had been raised by Lewes District Council (LDC) in relation to the Town Council's nomination for the bus station to be listed as an Asset of Community Value (ACV) following a letter to LDC from the Generator Group's solicitors.
- 18.2** Council was being asked to give the Town Clerk delegated authority to respond to these queries and whether it wishes to employ the services of a solicitor to assist with the response to LDC.
- 18.3** To inform that response, the Town Clerk would need facts to answer the queries from LDC and whether Council was responding on the Bus Station, the whole Land Registry parcel or the Bus Station and access road.
- 18.4** The Forest of Dean District Council listed Lydney bus station as an ACV, following a nomination by Lydney Town Council. Gloucestershire County Council, who owns the bus station, responded to the District Council stating that they did consider the land to be of community value. The Town Council noted that this nomination tested whether it had an actual current use that was more than ancillary and furthers the social wellbeing and social interest of the local community and whether that would continue in the future. Based on its use as a bus station Lydney Town Council argued the test had been met. Lewes Town Council wished to explore whether this set a precedent and agreed the assistance of a solicitor would be useful.
- 18.5** Council considered the other uses of the bus station including the café and the artists studios with creativity ranging from painting, photography, spoken word and song.
- 18.6** Councillors stated that inaccuracies and points of argument in the response from the Generator Group's solicitor should be considered in the Town Council's response and agreed the assistance of a solicitor was required for this.
- 18.7** It was noted that the Town Council's neighbourhood plan did not identify this site for housing development.
- 18.8** It was agreed that the bus station and its curtilage have the significant value.
- 18.9 It was resolved that:**
1. The Town Clerk be given delegated authority to employ the services of a solicitor to assist with the response to LDC at a cost of up to £1,000 to be met from the Civic Administration Legal Expenses budget of £2,000.
 2. The Town Clerk be given delegated authority to respond to LDC.

The meeting closed at 7:45

Town Mayor



Minutes of the Extraordinary Meeting of **Lewes Town Council** held on **Thursday 26 May 2022** at **7.30pm** in the **Council Chamber, Lewes, Town Hall**

Present:

Councillor M Bird (Deputy Mayor)
Councillor R Burrows
Councillor S Catlin
Councillor E Clarke
Councillor R Handy
Councillor Dr W Maples
Councillor M Milner
Councillor R O’Keeffe
Councillor S Sains (Mayor)
Councillor R Waring
Councillor K Wood

In attendance:

Town Clerk
Committee Administrator

19. Filming of Council Meetings and Mobiles Phones

The procedures were noted

20. Apologies for absence

There were apologies from Councillors Baah, Earl and Vernon who were unwell, Councillors Herbert and Mayhew who had family commitments and Councillors Lamb and Makepeace who were on holiday.

21. Members’ declarations of interest

There were none.

22. Question time

There were none.

23. Exempt Business

The Mayor proposed and **it was resolved that:**

The public and accredited representatives of the press be excluded from the Meeting under Section 100 Local Government Act 1972 due to the confidential nature of the business to be conducted. This item is a confidential report for members of the Council only in accordance with Paragraph 3 of Part 1 of schedule 12A of the Local Government Act 1972,

being information relating to individuals and the financial and business affairs of any particular person.

24 Lewes Bus Station

- 24.1** Council was asked to consider a proposal to approach the Generator Group to see if they would be interested in considering potential ideas for the future of the bus station.
- 24.2** The format of the approach was discussed, and it was agreed the Town Clerk meet with the Generator Group for an informal discussion which would then be followed up in writing.
- 24.3** If the Generator Group were receptive, the Town Council would set up a Working Party to explore all options and implications.
- 24.4** Councillor Milner proposed a motion **and it was resolved that:**

The Town Clerk be given delegated authority to informally approach the Generator Group.

The Meeting finished at 7.37pm

Town Mayor

Lewes Town Council

Non- Confidential

Committee: Full Council

Date: 23 June 2022

Report Number: FC001

Report by: Town Clerk

Subject: Request for Major Funding – Lewes Priory Trust

1. Summary

- 1.1 Council are asked to consider a request by Lewes Priory Trust for financial support for repair and consolidation work at the Priory. This request falls within the Council's 'Major Funding Request' protocol.
- 1.2 The report contains an overview of the Council's assessment protocol and the applicants funding request. Appended to the report is the Major Funding Request blank scoresheet. The completed grant application form and supporting documents are sent to councillors separately due to the confidential nature of some the content.

2. Recommendations

- 2.1 Council is recommended to:
 1. Consider the Major Funding Request in accordance with the system approved by Council, using the scoring template appended to this report.
 2. At the Council meeting, set a minimum threshold score before a request might be eligible for further consideration – 65% is recommended in most circumstances.
 3. Consider the presentation by Lewes Priory Trust along with the resulting score from councillors combined assessment and decide any level of support it is prepared to offer.

3. Background

- 3.1 The Town Council has received a Grant Application from the Lewes Priory Trust for financial support for repair and consolidation work at the Priory. The applicant requests funding of £7,000 and therefore falls within the 'Major Funding Request' protocol.
- 3.2 Each Member is required to evaluate the application on its merits in the five categories:
 - Closeness of match to the council's objectives and underlying values
 - Overall robustness of the proposal – i.e. general likelihood of success/sustainability

- Financial planning exhibited – i.e. adequacy/prudency/appropriateness etc
- Scope and sustainability of the proposal – i.e. beneficiaries, scale, thoroughness
- A personal (subjective) assessment, based on any special insight or considerations

Also considered are factors such as the balance or proportion of Council funding being sought compared with other sources and the applicant's own funds, and other detailed elements of a proposal.

- 3.3 The scoring template is appended to this report for councillor's convenience. Councillors should individually record a score for each of the five elements (maximum score 20 for each = total max 100) according to their own judgement. A median average of the scores recorded will be entered on behalf of any absent councillor. The resulting total score will be represented as a percentage of the maximum possible. This process is a first stage to moderate any inherent 'high' or 'low' scoring tendencies among individuals. The final decision is reached following a discussion – informed by the 'scoring' of the application in terms of total score and proportion of the theoretical maximum.
- 3.4 Scores can be sent to the Town Clerk ahead of the Council meeting on 23 June, or given at the meeting following a presentation by Lewes Priory Trust.
- 3.5 A minimum threshold score is required before a request might be eligible for further consideration, 65% is recommended in most circumstances. Failure to reach the threshold will result in immediate rejection. If there is sufficient support, represented by a score at or above the threshold, the matter is then concluded following discussion.
- 3.6 Where recommended awards are below the amount requested by the applicant, the details of the proposal will be scrutinized as to the appropriateness of the sum requested in relation to the overall scheme or project budget, and alignment with the Council's published aims.
- 3.7 Following discussion, any award should be agreed by a vote in the normal manner.

4. Information

- 4.1 The table below contains key information from the Grant Application Form.

Organisation	Lewes Priory Trust
Stated purpose of Organisation	The charity's objectives and its principal activities are to preserve the remains of the Cluniac Priory of St Pancras near Lewes in the County of East Sussex ('the Priory') for the benefit of the public generally and especially the inhabitants of the District of Lewes, to facilitate public and archaeological access to the Priory and to advance the education of the public in the subject of the Priory and its importance in the history of the British Isles, Europe and internationally.

<p>Stated purpose of grant requested</p>	<p>Repair and consolidation of the masonry remains of the priory as described in the architect's specification & schedule of work.</p> <p>Under the lease from the Council the trust is required to preserve the remains of the Priory. This is undertaken by an annual inspection of the historic masonry by our consultant architect, Richard Andrews of Carden & Godfrey. Depending on the extent of frost and other damage, repairs are not necessary every year. Any significant work requires Scheduled Monument Consent from Historic England which can be a protracted exercise. Following the major consolidation in 2010-11, repairs costing £2,010 were carried out in 2013 and spraying the masonry with herbicide was necessary in 2019 (cost £990). We were able to pay these sums (plus the architect's annual fees in excess of £3,000) from our reserves.</p> <p>Severe frosts in January and February 2021 caused significant damage and this with widespread woody vegetation establishing in the masonry required more extensive repairs. The April 2021 Architects Report has been sent separately. Historic England saw the need for supervision of the works by an archaeologist which would have increased the cost substantially. There were detailed discussions before they agreed the work listed in the Specification & Schedule of Works dated October 2021. This was submitted for Scheduled Monument Consent which was granted in January 2022.</p> <p>The works were then priced by the specialist contractor who has been associated with the site since the 2010 work was undertaken. The quotation dated 23 February 2022 from Sussex Flint & Stone Masons Co Ltd has been provided separately. The work could not be undertaken while there was any risk of frost and had to be fitted in with the contractor's existing commitments. We were fortunate that he could offer a start on 27 April 2022 with a predicted finish on 13 May 2022.</p> <p>The intention is, by these major works, to avoid the need for further repairs for several years to come.</p> <p>The trust has a proven track record of managing Lewes Priory and raising significant sums for projects over the last 10 years.</p>
<p>Total project cost</p>	<p>£11,772</p>
<p>Own funds employed</p>	<p>£4,772</p> <p>Advised by its treasurer, the trust has given careful consideration to its reserves policy (sent separately) to determine what it can prudently afford towards this expenditure.</p>
<p>Grant requested</p>	<p>£7,000</p>

Other funding sources	None The Town Council provides an annual grant and in 2021 to 2022 this was £13,113.
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5. Financial implications

- 5.1 Any request for major funding requires a supplementary estimate to be met from the General Fund.

Laura Chrysostomou

Town Clerk

APPLICANT

Lewes Priory Trust

Requested £7,000

Panelist name (please print) _____

Date **23 June 2022**

	AREA	COMMENTS	SCORE (Max 20)
1	Closeness of match to Lewes TC Grant scheme Policy (see Guidance Notes)		
2	“Robustness” of proposal – general likelihood of success/sustainability		
3	Financial planning – adequacy/prudence/appropriateness		
4	Scope & Sustainability – beneficiaries; scale; thoroughness		
5	Personal (subjective) assessment – any special insight or consideration		
			TOTAL (max 100)

Panelist signature _____

Lewes Town Council

Non- Confidential

Committee: Full Council

Date: 23 June 2022

Report Number: FC002

Report by: Town Clerk

Subject: Lewes Priory Trust – World Heritage Site bid

1. Summary

- 1.1 The report updates Council on the Lewes Priory Trust initiative, in alliance with the international Federation of Cluniac Sites (the Federation), to register as a UNESCO World Heritage site, following a visit from the Federation in May 2022.

2. Recommendations

- 2.1 Council is recommended to:
1. Consider the requirements of membership of the Federation and decide whether it wishes to become an Active Member of the First Committee as the local authority responsible for the Cluniac site and who would be the representative with the Federation on behalf of the Council.
 2. If Council agrees to become a member of the Federation authorise the Mayor to sign and seal the membership application and agree expenditure of £1,957 from the earmarked reserve and a supplementary estimate from the General Fund for the membership fee.
- 2.2 Agree to offer free use of meeting rooms, subject to availability, to the Lewes Priory Trust to support work on this project.

3. Background

- 3.1 At a meeting of this Council on 7 October 2021 it was resolved that the Town Council would support the initiative of Lewes Priory Trust (tenants of the Council's Priory Park) in alliance with the international Federation of Cluniac Sites (the Federation), to register as a UNESCO World Heritage site.
- 3.2 On Saturday 28 May 2022 Lewes Town Council and the Priory Trust welcomed a delegation from the Federation, who gave a presentation of the candidature for inscription on the World Heritage List of Cluny and the Cluniac sites. The visit from the Federation was also looking to assess whether including Lewes Priory as one of their principal sites strengthened the Federation's bid for World Heritage listing.

4. Membership of the Federation

- 4.1 One of the outcomes of the meeting with the Federation was the requirement for membership of the federation which is a technical necessity for the preparation of the application file. Official membership of the network of Cluniac sites is required to benefit from this project, which is entirely financed by the Federation (approximately 1 million euros for 2022 to 2024).
- 4.2 Council is therefore asked to consider whether it wishes to become a member of the Federation, and if so, who would be the representative on behalf of the Town Council. To support this consideration the following documents are appended:
1. Statutes and procedural rules for the Federation.
 2. Membership File which contains instructions on membership application and implications.
- 4.3 As stated in the statutes and procedural rules Article 4, 11 and 12, membership can be:
- 1st Committee: Local authorities responsible for a Cluniac site, or
- 3rd Committee: legal entities managing or promoting one or more Cluniac sites members of the Federation.
- 4th Committee: This is an associate membership for persons or legal entities being non-members of the select committees. As detailed in Article 11, this gives advisory capacity, no voting rights and they are not part of the composition of the Federation's Council.
- 4.4 As stated in the Membership File, the representative can be an elected official or a 'manager of associations'. Their involvement in cultural, tourism and European issues must be an essential criterion in the Council's choice. They will be the sole contact between the Town Council and the Federation. They are convened to general meetings, other meetings, have a deliberative voice at general meetings and are eligible for the Board of Directors

5. Broadening support for the project

- 5.1 The Federation felt that Lewes Priory being open to the public for community use was a positive attribute.
- 5.2 The Federation was keen for the Lewes Priory Trust to broaden support for the project, demonstrating community engagement, recognising the role of Lewes Priory in the cultural, economic, social, religious, political life of England and Europe and ways in which it demonstrates cross-national cultural connections.
- 5.3 The Priory Trust will be working to compile historical, cultural and management documentation for the Federation, which will include information about how the community makes use of the Priory.
- 5.4 Council is recommended to offer free use of rooms in its venues, subject to availability, to support any work the Trust does in relation to this project.

6. Financial implications

- 6.1 The membership fee is 1,800 euros plus an additional fee of 500 euros for the first year, which equates to £1,532 plus £425, a total of £1,957. There is £1,360 in earmarked reserves but it would also require a supplementary estimate to be met from the General Fund.

Laura Chrysostomou

Town Clerk

EUROPEAN FEDERATION OF CLUNIAK SITES

STATUTES AND PROCEEDURAL RULES



Adopted on 24th June 2016 at Carrión de los Condonos

Article 1 – Form and designation

A registered association, which will be governed by the French law of 1st July 1901, the French decree of 16th August 1901 and the texts regarding associations under French law, is formed between all persons and legal entities who adhere to the present Statutes of Federation. The designation of the Federation is *European Federation of Cluniac Sites*.

Article 2 – Objects

A Cluniac site is a place which still is a possessor of a plot of Cluniac heritage in the broadest sense.

The objects of the present Federation are the census of Cluniac sites and their networking in order to implement the following projects :

- to encourage and to enforce scientific research actions in order to better their knowledge, comprehension and development ;
- to valorize Cluniac memory, history and heritage ;
- to assist and to enforce educational activities, as well as to promote cultural and educational exchanges of young Europeans ;
- to promote and to enforce actions encouraging contemporary cultural and artistic practice ;
- to proceed in the framework of cultural tourism and sustainable cultural development.

All these actions are meant to promote European citizenship.

Article 3 – Registered head office

The registered head office of the Federation is : Tour de Fromages, 71250 Cluny, France.

The decision to transfer the registered head office shall form the subject of a proposal from the Council and shall be voted by the General Meeting.

Article 4 – Members of the Federation

The Federation is made up of :

Active members :

- local authorities or public institutions responsible for a Cluniac site or whose competency is connected to the objects of the Federation (*1st committee*) ;
- persons or legal entities possessing a Cluniac site (*2nd committee*) ;
- legal entities managing or promoting one or more Cluniac sites members of the Federation (*3rd committee*).

Associate members :

persons or legal entities being non members of the previous select committees and paying a specific fee (*4th committee*).

Article 5 – Conditions of admission of new members

Local authorities, persons and legal entities willing to join the Federation have to submit their request to the president in writing. After proceeding, decisions on membership applications are ratified by the Council.

Article 6 – Cessation of membership

Membership ends:

- through resignation ;
- through dissolution of a legal entity for whatever reason ;
- through death ;
- through exclusion.
-

In the case of gross misconduct, members can be expelled by the Council. Following this procedure, the member is allowed to plead his case in writing by registered letter.

Article 7 – Resources

The Federation's resources consist of :

- admission fees of the members of the 1st select committee ; the fee level is proposed by the Council and ratified by the General Meeting ;
- annual membership fees of the members of each committee ; the fee level is proposed by the Council and ratified by the General Meeting ;
- grants of States, the European Union, local authorities and public and private institutions ;
- donations and bequests according to the requirements of the law of the different countries ; monies generated by activities, limited to legal or regulation dispositions.

Article 8 – Annual General Meeting

All active members who have paid their admission fee and membership fee for the previous year are invited to the Annual General Meeting.

Decisions of the Annual General Meeting are passed by a simple majority. Only the questions put in the agenda can be discussed. During the votes, in the event of a tied vote, the president has the casting vote. Every member attending the Meeting can cast up to a maximum of five proxy votes. Postal vote is permitted.

Article 9 – Convening notice for the Annual General Meeting

The Annual General Meeting meets at least once a year, within six months of the end of year accounts. Notice of the Meeting and the agenda is sent by the president to members at least two weeks before the date of the meeting.

Article 10 – Extraordinary General Meeting

In addition to the Annual General Meeting, the president, on his initiative or at the request of half of the members of the association, can convene an Extraordinary General Meeting following the rules of article 9 of the statutes.

The decision of these Meetings are passed by a simple majority.

Only agenda items can be discussed. In the event of a tied vote, the president has the casting vote. During the votes, in the event of a tie in voting, the president has a casting vote. Every member attending the Meeting can cast up to a maximum of 5 proxy votes. Postal vote is permitted.

Article 11 – Methods of representation and vote during General Meetings

Every local authority appoints one representative who has one voting right. It also appoints a deputy delegate.

Every legal entity and person of the 2nd select committee appoints one representative who has one voting right. It also appoints a deputy delegate.

Every legal entity and person of the 3rd select committee appoints one representative who has one voting right. It also appoints a deputy delegate.

Every associate member has an advisory capacity and do not have voting rights.

Article 12 – Council

Composition

The Council is composed of 15 members elected for six years by the General Meeting :

- eight of them come from the 1st committee ;
- three of them come from the 2nd committee ;
- four of them come from the 3rd committee.

The Council is renewed by half every three years.

During the first renewal, the departing members are chosen by lot.

If there is a vacancy, this can be filled according to the procedural rules.

The Council's meetings

The Council meets at least once every six months, when convened by the president or at the request of a half of its members. Decisions are taken by a majority of the votes. In the event of a tie, the president has a casting vote. Each councillor is entitled to one and only one proxy vote.

Meetings shall be conducted according to procedural rules. If a member of the Council is absent from three consecutive meetings, it will be deemed that he/she has resigned.

Article 13 – Office

Composition

The Council chooses among its members, by secret ballot, a president, a vice-president, a treasurer, a secretary and, if required, one or two other specific officers : they all form the Office.

In the event of a vacancy, a replacement is appointed by secret ballot of the Council.

In the event of a vacancy, the Council provides for a replacement of the members by secret ballot.

Office's meetings

The Office meets when convened by the president or at the request of the majority of its members. Decisions are taken by a majority of the votes ; each member has a vote. In the event of a tie, the president has a casting vote.

Article 14 – Scientific committee

A scientific committee might be instituted ; it will be consulted in the manner described in the procedural rules.

Article 15 – Remuneration

All tasks carried out in the framework of the Council and of the Office are free of charge.

Article 16 – Minute Book

There shall be a Minute Book.

Article 17 –Procedural rules

In order to add any useful precision to the statutes, procedural rules are proposed by the Council and approved by the Annual General Meeting.

Article 18 – Amendments to the statutes

To be valid, decisions regarding amendments to the statutes have to be voted by an Extraordinary General Meeting, by a majority of the votes.

Article 19 – Dissolution

The dissolution of the Federation can only be decided by an Extraordinary General Meeting. The dissolution of the Federation can be pronounced only if the Meeting includes at least two thirds of the representatives of the members of the association. The decision shall be taken by a majority of votes. If the quorum of two thirds is not reached, a second Extraordinary General Meeting is convened in the following fifteen days. This second Meeting is not subject of the same quorum rules.

After taking the decision of dissolution, the General Meeting shall proceed immediatly to the appointment of three liquidators. The assets, if there is any, and the net income are devolved according to Art. 9 of the French law of 1st July 1901 and to the French decree of 16th August 1901 to an association having similar objectives, as proposed by the Extraordinary General Meeting.

EUROPEAN FEDERATION OF CLUNIAK SITES

PROCEEDURAL RULES



MEMBERS OF THE FEDERATION

Article 1 – Composition

1.1 - Members of the Federation

The European Federation of Cluniac Sites (FESC) comprises **active members and associate members**, as laid down in article 4 of the statutes.

1.2 – Honorary Members

- 1.2.1 Honorary membership may be bestowed by the Council to individuals who have made a great contribution to FESC or have assisted greatly in its expansion.
- 1.2.2 Honorary Members are not entitled to vote at the assemblies.
- 1.2.3 The status of an Honorary Member is the same as that of an Active Member, elected official or Associate Member.

1.3 – Honorary presidents

- 1.3.1. The Mayor of Cluny, by dint of his office, is an honorary president of the Federation.
- 1.3.2 The title of honorary president can be granted by the Board to former presidents of the Federation following recommendation by the administrative office.
- 1.3.3 The honorary president(s) are invited to Board meetings and general meetings of the Federation.
- 1.3.4 The position is honorary and does not have voting rights.
- 1.3.5 The position corresponds to that of active member (whether elected to the Board or not) and to that of associate members.

Article 2 - Subscriptions

2.1 - Honorary Members

Honorary Members are not obliged to pay subscriptions (they may wish to do so voluntarily).

2.2 - Active and Associate Members

Active and Associate Members pay an annual subscription - under the terms of article 7 of the statutes - calculated according to the following rule:

Membership Category	Annual Membership Rate from the 1st / 01/2020
1st tier	
Councils	
Parish and Town Councils up to 599 inhabitants	150 €
Parish and Town Councils between 600 and 4 999 inhabitants	0,25 € per inhabitant
· Parish and Town Councils between 5 000 and 9 999 inhabitants	1 300 €
· Parish, Town and District Councils of greater than 10 000 inhabitants	1 800 €
· <i>Communauté de communes et d'agglomération</i> ; Joint organisations of Councils	3 300 €
· <i>Conseil départemental, Province, Comté</i> ; County Councils	4 500 €
· <i>Conseil régional, Land, Communauté autonome</i> ;	5 500 €
Other organizations (organizations the members of which are not elected representatives)	500 € (+ 200 € for each additional site managed)

2nd tier	
Individual person	150 €
Legal person	150 €

3rd tier	
Legal person	150 € (+ 50 € par site supplémentaire)

4th tier (Associate Members)	
Institution	100 €
Individual person	30 €
Couple	50 €

To Join (1st tier)	Entry Fee
First year contribution (<i>forfait</i>)	500 €

2.3 - Payment of subscriptions

- 2.3.1 Payment of subscriptions must be made by cheque made out to FESC, bank transfer or any other means of payment within 5 months of the subscription falling due.
- 2.3.2 Payment in full is required.
- 2.3.3. No refunds will be given in the event of resignation, exclusion, death or legal issues.

Article 3 - Members and admission

3.1 Associate Members

- 3.1.1 Associate members are those who, in accordance with article 4 of the statutes, support the actions of the FESC; they are linked with the public events of the FESC.
- 3.1.2 Associate members are invited to the Annual General Meeting and are consulted and kept informed of tourist and economic development projects.
- 3.1.3 They are given prior information about and concessionary rates for: travel, visits, conferences and other events organised by FESC.
- 3.1.4 They are entitled to concessionary rates for other FSC products.
- 3.1.5 They are invited to take part in FESC events and to promote their organisations.

3.2 - Active Members - admission

The FESC can accept new members at any time (article 5 of the statutes). The admissions procedure for new members is as follows:

- 3.2.1 Those wishing to apply for membership (public institutions, individuals, regional groups) send their application to the head office of the FESC;
- 3.2.2 The director receives the application and makes sure that it is complete before sending it with his opinion to the Council. If necessary, the technical committee is consulted.
- 3.2.3 The Council makes its decision and this is noted on the agenda of the next meeting of the Council where it is ratified.
- 3.2.4 The decision of FESC is final.

3.3 - Associate Members - admission

- 3.3.1 People eligible to apply for this membership must do so by submitting their completed application form to the head office of FESC.
- 3.3.2 The Director receives it and sends it, with his opinion, to the Council.
- 3.3.3 The decision of FESC is final.

Article 4 - Resignation and death

4.1 - Resignation

- 4.1.1 In accordance with article 6 of the statutes, the resigning member must send a letter of resignation, by registered post, to the President.
- 4.1.2 Local organisations and public institutions will have to show evidence of a decision by the same assembly or its successor equivalent (town council, departmental council, board of directors, etc).
- 4.1.3 No refund will be given following resignation.

4.2 - Death

In the event of death, membership ceases.

Article 5 - Non-payment of subscriptions

Members will be notified when subscriptions are due. If the subscription is not paid after a period of twelve months from the due date a process of exclusion will be instigated for Active Members. Associate Members will be deemed to have resigned their membership.

OPERATION OF THE FEDERATION

Article 6 – General meetings, ordinary and extraordinary

6.1 – Convocation

In accordance with articles 8, 9,10 and 11 of the statutes, Active Members and Associate Members may attend Ordinary General Meetings and Extraordinary General Meetings.

6.2 – Representation

Each Active Member organisation is represented by an individual person who has speaking rights. An additional person from each organisation can also attend but does not have speaking rights.

Article 7 – The Council

7.1 – Election of Council members

As laid down in article 12 of its statutes, the 15 members of the Council are elected by the Active Members.

7.1.1 Organisation of elections

The director organises and supervises these elections, in conjunction with the administrative office.

7.1.2 Candidates

All Active Members, who have paid the annual subscription, are eligible to stand for election. Prospective candidates must complete the official form sent out by FESC and return it at least three months before the date of the election. This deadline is final.

7.1.3 Information about the candidates

Active Members receive details of all of the candidates one month before the date of the election.

7.1.4 Postal votes

If not attending the General Meeting, active members can register their vote by post using the official forms supplied by FESC. These should be returned to the director who is responsible for recording them and submitting them at the General Meeting.

7.1.5 Proxy vote

Active Members can also choose to vote by proxy using the official forms supplied by FESC. These must be returned to FESC head office at least three days before the final deadline.

7.1.6 Voting

On the day of the vote, each candidate (in alphabetical order) is given up to five minutes to address the meeting. Active Members then vote, using the official ballot sheet, by crossing out the names of the candidates they do not wish to support.

7.1.7 Count and declaration of results

The count is carried out in public, under the supervision of the director. The results are declared by the director immediately after the count.

7.1.8 *Elected officials*

Elected candidates are as follows:

- the First Committee, the eight candidates who have obtained the largest number of votes;
- the Second Committee, the three candidates having the next largest number of votes;
- the Third Committee, the four having obtained the next largest number of votes.

7.1.9 *Insufficient number of candidates*

The election of an insufficient number of candidates in one or more committees does not affect the legitimacy or operation of the Council.

7.2 – Election of Offices

The Council is convened at the earliest possible date for the election of offices.

7.2.1 *First meeting of Council*

At the first Council meeting, the members elect, under the terms of article 13 of the statutes, in this order: a President, a Vice-President, a Secretary and a Treasurer. One or two other functions can be created.

7.2.2 *Chair of Meeting*

If the Council is required to choose a new President, the meeting is chaired by the Vice-President (in the event of several vice-presidencies the most senior Vice-President presides). If this is not possible, the duty passes to the Secretary and then to the Treasurer. If there is no agreement, the presidency is given to the oldest member of the Council.

7.2.3 *Assistance from Director*

The Director assists the President with all the details and procedures for the elections of offices.

7.2.4 *Information prior to election of offices*

Before each election, the President with the director, reminds the meeting of the statutes and the rules of procedure. They also specify the requirements and duties of each post.

7.2.5 *Candidature*

The President asks all the assembled members individually if they wish to stand for executive office. This process continues until there is at least one candidate for each office.

7.2.6 *Voting*

Voting is by secret ballot, which takes place even if there is only one candidate. The administrators note the name of the candidate chosen, the director collects the ballot papers and gives them to the President, who destroys them.

7.2.7 *Elected candidate*

The candidate obtaining the most votes is elected.

7.2.8 *Dead heat*

In the event of a dead heat, the oldest candidate is elected.

7.2.9 *Spoilt ballot paper*

If the ballot paper is unclear the vote is discounted.

7.2.10 *Election of all offices*

The votes continue until the president, the vice-president, the secretary and the treasurer are elected as a minimum.

7.2.11 *Presidency*

Once the elections to offices are complete, the chair of the meeting steps down and is replaced by the newly elected President.

7.3 – Terms of office and vacancies

7.3.1 *Term of office*

An executive member is elected for one term of six years.

7.3.2 *Renewal of Council*

Every three years, one half of the board of the Council must be replaced. The members affected by this re-election are selected by lottery at a Council meeting taking place at least six months before the date of the re-election.

7.3.3 *Vacant posts*

If a post is vacant, it will be filled at the time of the next triennial election.

7.4 – Remit of Council

The Council:

7.4.1 Ratifies the proposals of the administrative office for the admission of new Active Members.

7.4.2 Confirms Honorary Membership, as proposed by the administrative office.

7.4.3 Votes on the scale of annual membership subscriptions, which is then submitted to the General Meeting.

7.4.4 Votes the terms of reference for the Active Members of the First Committee.

7.4.5 Votes on the annual budget proposed by the administrative office.

7.4.6 Votes on the financial results of the past year proposed by the administrative office.

7.4.7 Discusses and adopts the future work programme as proposed by the director and devised by the administrative office.

7.4.8 Considers the projects presented by the projects committee.

7.4.9 Votes on the assessment of these projects presented by the chair of this committee.

7.4.10 Votes on excluding Active Members and, if necessary, Associate Members.

7.5 – Council Meetings

The Council meets according to the following procedure:

7.5.1 The meeting is called by the President and the director.

7.5.2 Details are given to Council members a fortnight before the date of the meeting, taking into account the annual diary established by the Council.

7.5.3 Details include the date and time, the venue and agenda to be discussed.

7.6 – Council Meeting Procedure

Council meetings will proceed as follows:

7.6.1 Discussion is restricted to agenda items to respect those unable to attend the meeting.

7.6.2 However, the agenda can be supplemented by the President or at the request of the majority of the Council members.

7.6.3 The director attends Council meetings and brings all the necessary information to inform the debate.

7.6.4 The President can invite any person to attend who s/he deems a relevant expert for agenda items.

- 7.6.5 Voting is by a show of hands. At the request of at least one Member, voting will be by secret ballot.
- 7.6.6 It is possible to attend the Council by video conference.
- 7.6.7 Consultation by e-mail is permitted on one or more points requiring an opinion or a fast approval by the Council; a minimum of 7 days must be given for replies.

Article 8 – Projects Committee

8.1 – Establishment and composition

- 8.1.1 It is a standing committee comprising Members of the Council.
- 8.1.2 The aim of the committee is to consider and monitor the development of specific projects and report to the Council.
- 8.1.3 The chair of the committee is elected by the Council and reports back to it.
- 8.1.4 The committee meets as often as is necessary and is attended by the director or his representative.
- 8.1.5 The committee can seek advice from experts and scientific advisers as necessary for its work.

8.2 – Progress reports on projects

- 8.2.1 A project's representative is invited to address the commission. The commission can accept or reject the project.
- 8.2.2 Accepted projects are set a time-scale for delivery, with agreed objectives and a detailed budget.
- 8.2.3 The project's representative is invited to give further details of the progress of the project and a process of evaluation is agreed.

8.3 – Additional committees

- 8.3.1 Additional committees can be established as required.
- 8.3.2 These committees will operate in the same way as the Project Committee.
- 8.3.3 The duration of these committees is at the discretion of the Council.

Article 9 – The administrative office

9.1 – Responsibilities

- 9.1.1 The administrative office assists the director in the implementation of the priorities agreed by the Council.
- 9.1.2 It acts on applications to join as Active Members, introduced by the director, and similarly confirms applications to join as Associate Members.

9.2 – Methods of work

The members of the office work with the director face-to-face, by e-mail, telephone and mail, on a permanent basis and according to the projects relevant to their competences and their responsibilities. Supervision meetings oversee this work.

9.3 – Meeting

Under the terms of article 13 of the statutes, the administrative office meets at the request of the President or at the request of the majority of its members.

- 9.3.1 The meeting is called by the President and the director.
- 9.3.2 Notice is given to office staff one week before the date of the meeting, in line with the diary established by the office.
- 9.3.3 Notice will include the date and time, the place and agenda.

9.4 – Consultation by e-mail

Consultations by e-mail can be sent on one or more subjects requiring an opinion or a fast approval of the members of the office; at least 3 days must be given for an answer.

Article 10 – Director

10.1 The director reports directly to the President.

10.2 Duties

- 10.2.1 The director acts on behalf of the FESC and speaks for it.
- 10.2.2 The director prepares the annual programme and multi-year programme, which s/he submits to the Council, giving an account of actions taken.
- 10.2.3 The director presents an assessment of his/her activities to the Council.
- 10.2.4 The director prepares the budget and the financial results in concert with the Treasurer.
- 10.2.5 The director drafts requests for funding and commits expenditure within the framework of the adopted budget.
- 10.2.6 The director processes membership applications.
- 10.2.7 The director is the most senior member of staff and person in charge of other staff.
- 10.2.8 The director recruits and lays off staff, in liaison with the President.
- 10.2.9 The director undertakes those actions necessary for the good running and development of the FESC.

Article 11 – Specialist advisors

11.1 – Consultation

Specialist advisors with suitable academic qualifications and professional skills can be brought in to advise on the running of projects and FESC proposals.

11.2 – Dissemination

The work of these advisors will be brought to the FESC and disseminated through the Cluniac network.

VARIOUS PROVISIONS

Article 12 – Modification of the rules of procedure

The rules of procedure are established by the Council and approval by the Annual General Meeting. These rules can be amended by a decision of the Council, following a proposal by the office or the by a majority of the Members.

The new rules of procedure will be sent out to each Member of the FESC by mail or e-mail within a period of 30 days following the date of the modification.



Sites Clunisiens
Fédération Européenne

MEMBERSHIP FILE 2022

1st^{COLLEGE} college

of TERRITORIAL AUTHORITIES and PUBLIC INSTITUTIONS



File followed by
Christophe Voros - Director
+33 (0)3 85 59 31 82
direction@sitesclunisiens.org

Statutory reminders

The Federation is made up of all local authorities or institutions public authorities having in charge of a Cluniac site, or whose competence is linked to the object of the Federation (1st college).

– art. 4 of the statutes;

Local authorities wishing to join the Federation send a written request to the President. After investigation, the request is subject to the ratification of the Board of Directors on the proposal of the office.

– art. 5 of the statutes;

Each local authority appoints a representative with a deliberative vote.

– art. 11 of the statutes;

Active members pay an annual fee of € inhabitant, flat rate beyond 4,999 inhabitants); a fixed entrance fee of € is due the first year.

– art. 2.2 of the IR;

The payment of the contribution must be established by check payable to the FESC or made by bank transfer or any other means of payment at the latest five months after its call.

– art. 2.3.1 of the IR;

How to apply for membership?

Carefully complete this file, page 2 of which must be signed by the mayor of the municipality;

Return it by post - or email - to the headquarters of the European Federation of Cluniac Sites, along with its attachments;

For any question relating to this application for membership, contact the director of the Federation at direction@sitesclunisiens.org

Documents to attach imperatively

The municipal deliberation recording the municipality's commitment to the European Federation of Cluniac Sites and designating its representative to of her;

The completed descriptive order form (refer to the attached explanatory sheet); HD

digital photos (300dpi) of the Cluniac heritage concerned.

**The Federation's statutes and rules of procedure can be downloaded from
sitesclunisiens.org**



Sites Clunisiens
Fédération Européenne

Application for membership submitted by

Lewes Town Council
Lewes Priory

I, the undersigned, ...

Acting as ...

Solicit the President of the European Federation of Clunisian sites and its board of directors for the
adhesion of

...

under the college of the territorial collectivities and the public institutions.

Done at ...

On ...

Seal and signature:

Note : Membership of the European Federation of Clunisian Sites is subject to the payment of an annual lump sum fixed by the Board of Directors and ratified by the General Assembly . After acceptance of your application for membership, the call for contributions will be sent to the relevant service in your community.



Coordinates of the commune

Name: ...

Address: ...

Postal code & city: ...

Tel. : ...

Email: ...

Website: ...

Data

Altitude: ...

Number of inhabitants: ...

Gentile: ...

Access

Highway(s): ...

Road(s): ... Train

station(s)): ...

Airport: ...

Choice of representative with the Federation

The municipality appoints a person who represents it with the Federation.
A copy of the deliberation of the Municipal Council must imperatively be transmitted to the Federation.

The choice of the representative

His choice is left to the entire discretion of the municipality. The representative can be, for example, an elected official, or a manager of associations. Its involvement in cultural, tourism and European issues must nevertheless be an essential criterion in its choice.

The role of the representative

The designated representative is the municipality's sole contact with the Federation. He is convened to general meetings, invited to various meetings, receives all the publications of the Federation and is kept personally informed of actions and events organized by it. He is the guarantor of the proper integration of his commune into the European network of Cluniac sites.

The power of representation

The representative has a deliberative voice at general meetings. He is eligible for the Board of Directors.

Surname and first name: ...

Position: ...

Address: ...

Postal code and city: ...

Tel. : ...

Email: ...

PRESERVED CLUNISIAN HERITAGE

...

Description

(Attach the most representative HD digital photos)

...

Current assignment(s)

...

Other Cluniac heritage, non-built, immaterial, etc. ...

...

Tourist information

Interesting heritage other than Clunisian

...

Regular cultural events

...

Tourist office or tourist branch responsible for the site

Name: ...

Address: ...

Postal code & city: ...

Tel. : ...

Email: ...

Website: ...

Any additional

...

NOTES OF MEETING

<i>Between</i>	Lewes Town Council (LTC) and Friends of Lewes (FoL)
<i>Reason for meeting</i>	Liaison meeting
<i>Venue</i>	Council Chamber, Town Hall
<i>Date</i>	12:30pm Thursday 17 March 2022
<i>Attending</i>	<p>FoL: Diana Freestone (FoL Secretary), Jane Slater, Roger Maskew, Marcus Taylor (lead for historic building plaques), Peter Earl (FoL Executive & CAAG, Cycle Lewes, Chair of Heritage Open Days, Planning)</p> <p>LTC: Laura Chrysostomou (Town Clerk), The Mayor Cllr Catlin (Chair), Cllr Lamb (also member of FoL), Cllr Maples, Cllr Sains, Cllr O'Keeffe (Also FoL), Cllr Wood</p>
NOTES:	
1.	The Mayor Councillor Stephen Catlin took the chair.
2.	<p>Purpose of Liaison meetings: there was a discussion as to the purpose of liaison meetings between LTC and FoL:</p> <ul style="list-style-type: none"> • Two bodies interested in the fabric and wellbeing of the Town • FoL to provide LTC with updates • Historic building plaques • Updates on shared projects • Potential future projects <p>The FoL is a civic society with around 400 members.</p>
3.	<p>Historic building plaques: FoL do the research. FoL seek permission from building owner requesting LTC and FoL would like to do a plaque. FoL draft text - plaque holds approximately 46 words. Funding from LTC for one or two plaques per year with occasional funding from FoL. FoL present proposal to LTC via the Town Clerk, who approve and agree funding. Town Ranger fits plaque.</p> <p>70 plaques altogether in Lewes, not all FoL/LTC. 529 listed buildings in the Town.</p> <p>The Town Clerk confirmed £728 in earmarked reserves, with a further £300 to be added at the end of the financial year 2021 to 2022. £300 in the budget for 2022 to 2023.</p> <p>Marcus confirmed each one costs approx £400 for casting. Each time a plaque goes up there is an article in the press.</p> <p>There is a list on the FoL website of the plaques.</p> <p>Marcus presented information on the Crown Inn plaque that was ready for LTC approval. Three other suggestions were also presented. It was agreed Marcus would provide details to the Town Clerk for a report to Full Council for approval of the Crown Inn plaque and agreement to research the three other suggestions.</p>
4.	North Street Quarter:

	<p>Roger provided the meeting with an update from the FoL meeting with Human Nature regarding the North Street Quarter development.</p> <p>At the FoL meeting members focussed on three areas of concern: timescales; traffic management; relationship with the rest of Lewes and the scale. Also concern regarding the lack of cohesive assessment of the various developments which Roger has raised with the South Downs National Park Authority.</p> <p>It was noted that the North Street development potentially had 1000 new homes which would impact on infrastructure.</p>
5.	<p>Bus Station: Peter provided details of the FoL considerations regarding the bus station development.</p> <p>There was a discussion on the need for a bus station, potential loss of car parking and the need for innovative thinking and striking a balance between “car less” aspirations and people’s needs.</p>
6.	<p>Any other business: FoL raised the matter of the pavement between the Town Hall and the Rights of Man pub and didn’t want this issue to be forgotten. The complications regarding potential solutions were discussed as well as funding. It was noted that it was in the Town Council’s list of projects for potential Community Infrastructure Levy funding which it intended to consult on. Cllr Maples, also an East Sussex County Council Councillor, agreed to raise the matter with ESCC.</p> <p>FoL have a list of outstanding highway projects and a list of enforcements for breaches of planning.</p> <p>Heritage Day is 9 to 11 September 2022.</p>
7.	<p>Action plan:</p> <ul style="list-style-type: none"> • Councillor Maples to raise the pavement matter with ESCC • Town Clerk and FoL Secretary to liaise over future agenda items and meetings
	<p>The Chairman thanked everyone for their contribution and closed the meeting at 13.52pm</p> <p style="text-align: right;"><i>Meeting ended 13:52pm</i></p>

NOTES OF MEETING

<i>Between</i>	Lewes Town Council (LTC) & Pells Pool Community Association (PPCA)
<i>Reason for meeting</i>	Liaison meeting
<i>Venue</i>	Council Chamber, Town Hall
<i>Date</i>	Wednesday 23 March 2022 6pm
<i>Attending</i>	From PPCA: Conrad Ryle, Wendy Stonestreet, Russel Beck Phil Ransley (Pool Manager) Laura Chrysostomou (Town Clerk), Brian Courage (Town Ranger), Julie Dean (minute taker) Councillor Jonathan Vernon, Councillor Wendy Maples, Mayor Councillor Catlin (Chair), Councillor Emily Clarke, Cllr Ruth O’Keeffe Apologies: Cllr Matt Bird, Cllr James Herbert
NOTES:	
1.	The Mayor Councillor Stephen Catlin took the chair and welcomed everyone.
2.	Report: Conrad Ryle, Chair of the PPCA, gave an oral report on the 2021 season at the pool, which was supported by a written report.
3.	<p>Kiosk Refurbishment: It was explained that money had been set aside for the refurbishment of the Kiosk for some time, but the planning had been held up by the delay of the North Street Quarter development. Previously the PPCA had four design options drawn up for a new building which were circulated at the meeting.</p> <p>Key Points:</p> <ul style="list-style-type: none"> • To make sure the new kiosk is flood resilient. • To provide new toilet facilities for both the pool and the playground. • Potential to include the installation of a new disabled changing places toilet (Councillor Clarke to consult with Lewes Area Access Group), with the possibility of grants available to help with the cost. • Who would run the café – PPCA staff or external provider? • To make the new kiosk energy efficient, low maintenance, reflect style of current building. Original concepts had low profile roof, looks flat but isn’t • Cllr Maples suggested environmentally friendly with living roof and an arbour with trailing plants instead of plastic/material awning over any proposed terrace • To have community consultation at The Pells and at the Town Hall to involve all parties who have an interest in the Pells pool, recreation ground, playground and surrounding area • It was suggested that Human Nature be contacted to see if their architects would volunteer free advice/designs for a new kiosk
4.	Solar Panels:

	<p>A proposal to install solar panels at the rear near changing rooms to save on energy bills was put forward.</p> <p>It was suggested that PPCA contact OVESCO for technical advice on installation of solar panels.</p>
5.	<p>Changes in the trustees of PPCA;</p> <p>There will be five experienced trustees standing down from the committee in the near future, but they could be co-opted to help the new trustees until they become integrated into the committee.</p>
6.	<p>Actions:</p> <p>The Town Clerk to meet with the Chair of PPCA to discuss possible timescales and development of the kiosk project</p>
	<p>The Mayor thanked everyone for their contribution and closed the meeting at 6.45.</p> <p style="text-align: right;"><i>Meeting ended 6:45pm</i></p>

Minutes of a Meeting of the **Landport Bottom Management Committee** held on **Tuesday 12 April 2022 at 6.00pm** in the **Council Chamber, Lewes, Town Hall**

Present: Councillor M Bird (Chair), Councillor Dr W Maples, Councillor R O’Keeffe (from 6:16pm), Councillor S Sains, Councillor J Vernon

In attendance: Town Clerk, Town Ranger, Customer Services Officer

1. Election of chair

Councillor Matthew Bird was elected as chair of the Committee for the year 2022 to 2023.

2. Apologies for absence

There were apologies from Councillor Handy who was away.

3. Members’ declarations of interest

Councillors Bird and O’Keeffe both declared an interest as Councillors for Lewes District Council.

4. Question time

The Chalk Life Ranger from the Railway Land Wildlife Trust was present in the public gallery. There was one member of the public present, who asked two questions. The first question was regarding the gabion seat proposal and its suitability for the site. This item was to be discussed on the agenda. The second question was when the sheep would be moved from the Pond Field as there was concern for the orchids which were due to flower shortly. It was confirmed that the sheep had already been moved.

5. Minutes

It was resolved that:

The Minutes of the meeting held on 7 October 2020 were received and signed as an accurate record.

6. Chair’s announcements

There were none.

7. Introduction to Plumpton Farm Manager

Apologies were received from the farm manager, Ian Salmon, who was unable to attend due to illness. An email report from the farm manger was read out by the Town Ranger. An issue arising from this report as to whether cows could be used to graze the site was debated by the committee. The discussion considered the need to graze the land, the implications with regards to carbon and biodiversity as well as risks to the cattle and visitors to

Landport Bottom. There were other methods of grazing and managing the site, including the potential for scything.

The committee resolved that:

The Town Ranger explore other options and report back to the committee.

8. Higher Level Stewardship Agreement and Cluster Group

- 8.1 There was an oral report from the Town Clerk who informed the committee that the HLS agreement has been extended to 2023 and would then be reviewed.
- 8.2 Lewes District Council (LDC) signed up to membership of the Eastern South Downs Cluster Group. As Landport Bottom is under the HLS agreement held by LDC, membership of the cluster group is based on this. The group is set up to encourage collaboration and communication between farmer and landowners in the area, with the objectives mainly surrounding the Countryside Stewardship goals of the area. It is hoped the LDC advisor will provide more details once they have attended meetings with the cluster group and will feed back to the Town Council.

9. Ranger requirements

- 9.1 The committee received a report, LBMC001, previously circulated, detailing the need to procure ranger services for Landport Bottom following changes to the service previously purchased from LDC.
- 9.2 It was suggested the requirements be expanded to include the environment and habitat carbon audits that had been budgeted for from the Vision work in 2019, as well as engagement and the renaturing agenda. It was noted that ecology remained with the LDC Specialist Advisor under the HLS agreement.
- 9.3 The committee discussed the idea of implementing volunteer site representatives, similar to those being introduced at the Town Council's allotment sites and suggested the ranger service requirements be expanded to include working with volunteer site representatives to promote considerate use of Landport Bottom by everyone.
- 9.4 The Chalk Life Ranger from the Railway Land Wildlife Trust explained that community and volunteer engagement and habitat management were a part of their role and an element of that included Landport Bottom. Clarification was needed as to the extent of this.
- 9.5 The committee agreed that Landport Bottom required the dedicated focus of its own ranger services, overseen by the Town Ranger, and would ensure strong links with other organisations such as the Railway Land Wildlife Trust and the South Downs National Park Authority (SDNPA) and explore engagement opportunities with groups wherever possible. Such services may in the future be expanded to other Town Council sites.
- 9.6 **The committee resolved that:**
 - 1. The specification for ranger services be updated as set out in minute reference 9.2 and 9.3 above and approved.
 - 2. The Town Clerk be delegated authority to procure ranger services in accordance with the agreed specification.
 - 3. The Town Clerk and Town Ranger develop a volunteer site representative role for the committee to consider.

10. Site Management Plan

- 10.1 The committee discussed options for benches at Landport Bottom at length. There was a desire for any seating to fit into the landscape. Any bench needed to be of a natural form as the basis of the management plan is for a natural site and it must be in accordance with any agreements such as the HLS. The discussion also noted that benches can create a need for rubbish disposal.
- 10.2 **The committee resolved that:**
the Town Ranger would explore options including more 'invisible' man-made structures, working with the Chalk Life Ranger and the Monday Group.
- 10.3 There was a discussion about the consistency of signage for the entrances to the site, particularly those around sheep grazing, the control of dogs and ground nesting birds.
- 10.4 There was a discussion about the management of dogs particularly around livestock and wildlife. Unfortunately, there had been fatal sheep attacks.
- 10.5 The countryside code approach of "dogs under close control and in sight" was discussed, as was the SDNPA campaign called "take the lead".
- 10.6 **The committee resolved that:**
1. The signage would state "dogs under close control" when there is no livestock grazing and the flip side would state "livestock in field, dogs on lead".
 2. The contact details on signs would be updated to be Lewes Town Council only and would give the telephone number and website.
 3. The temporary "Skylarks" signs be erected during nesting season including the ones used in the ground.
- 10.7 It was noted that the site is not clearly identified as belonging to the Town Council and would benefit from new and improved information notice boards at strategic entrances. There was a suggestion that interpretation boards could have 'inserts' and examples of this were shown to the committee.
- 10.8 **The committee resolved that:**
Signage options be explored and brought back to the committee including interpretation boards with inserts.
- 10.9 The Town Ranger updated the committee on the partnership project with the SDNPA and LDC to renew the interpretation boards to include the Battle of Lewes walking trail QR codes. Some amendments were suggested and the Town Ranger would see if these changes could be made as the boards were about to be produced.
- 10.10 Item 6.4 in the Management Plan headed Resources (page 30 of the Agenda) should be updated by the Town Clerk.
- 10.11 A suggestion about planting hedging was put forward and discussed. The need for natural regeneration was emphasised.
- The committee resolved that:**
the Town Ranger and Chalk Ranger visit the site, seek views and expertise, along with the surveys that need to be undertaken and report their findings to this committee.
- 10.12 A question concerning adding more dog bins was raised. Emptying dog bins was the responsibility of LDC. However, there may be a reduction of bins elsewhere which could allow for additional bins at Landport Bottom.

The committee resolved that:

The Site Management Plan fixed assets section be updated to allow up to three more dog bins with scope for an additional three bins.

11. Jill's Dew Pond

11.1 The committee received a report, LBMC002, previously circulated, detailing the results of an inspection of the pond and the expert advice provided in relation to the work needed.

11.2 The committee resolved that:

1. the work required is undertaken to the pond, with an estimate of £18,000 for the pond and fencing, to be funded from the Open Spaces budget of £56,510 and any potential grants.
2. Opportunities to involve volunteers, Friends of Landport Bottom and provide engagement activities for this work should be explored.

The meeting closed at 8.30pm

Chair

Lewes Town Council

Non- Confidential

Committee: Full Council

Date: 8 June 2022

Report Number: FC003

Report by: Town Clerk

Subject: Grant Panel Recommendations – 8 June 2022 Cycle 1

1. Summary

- 1.1 To propose payment of grants as recommended by the Grants Panel, following its meeting on 8 June 2022 (the first of four cycles for 2022 to 2023).

2. Recommendations

- 2.1 Council is Recommended to:
1. Approve the grant payments recommended and shown in column H of the table appended to this report.

3. Background

- 3.1 The Grants Panel met on 8 June 2022. 19 applications were considered, with requests for support in the total of £23,804. One application was withdrawn after the meeting as funding had been awarded from another source.
- 3.2 Assessing applications were: Councillors Burrows, Catlin, Makepeace, Maples, O’Keeffe, Sains and Wood. Apologies were received from Councillor Herbert.
- 3.3 Using the system approved by Council, each panellist evaluated applications on their merits in five categories:
- Closeness of match to Lewes Town Council’s grant scheme policy
 - Overall robustness of the proposal – general likelihood of success/sustainability
 - Financial planning exhibited – adequacy/prudence/appropriateness etc.
 - Scope and sustainability of the proposal – beneficiaries, scale, thoroughness
 - A personal (subjective) assessment, based on any special insight or considerations
- 3.4 Where recommended awards are below the amount requested by the applicant, the details of the proposal were scrutinized as to the appropriateness of the sum requested in relation to the overall scheme or project budget, and alignment with the Council’s published aims. Also considered were factors such as the balance or proportion of Council funding compared with other sources and the applicant’s own funds, and other detail elements.

4. Recommended Grant Awards

- 4.1 The recommended grant awards for this cycle are shown in column H of the table appended to this report.
- 4.2 Salient points considered by panellists during their deliberation and influencing their final recommendations (noted/highlighted in column I where appropriate of the appended table) fall into the areas of:
- No further funding sought
 - Sum requested disproportionate to own assets or contribution to scheme or project.
 - Sum requested from Council disproportionate to total cost of scheme or project
 - Sum recommended is an appropriate/proportionate parish contribution
 - Limited application within parish
 - Clarification required as to who the target groups were, how they would be identified and reached.
- 4.2 Members are therefore asked to approve the recommended grant payments.

5. Financial Implications

- 5.1 The recommended grant awards for this cycle amount to £13,005 in total, to be met from the £60,000 Grant Budget, which leaves a balance of £46,995 for the 2022 to 2023 financial year.

Laura Chrysostomou

Town Clerk

A	B	C	D	E	F	G	H	I
Ref	Organisation	Stated purpose of organisation	Stated purpose of grant requested	Total project cost	Own funds employed	Grant Requested	Recommended	Salient comments (if any) by Panellists
1	Love our Ouse	To link Lewes District people and relevant organisation in taking actions to safeguard the ecological health and climate change resilience of the River Ouse from source to sea	Co-ordination of the Ouse River Festival to be held in September 2022	8,500	0	2,000	1,100	Venue hire & speakers travel costs
2	Lewes Climate Hub (Community Fridge project)	Where anyone can exchange food that would otherwise go to waste	Fridge/Freezer volunteer expenses, advertising, cleaning, insurance	6,000	0	2,000	0	Panel requested group initiate a conversation with the foodbanks in the Town to explore a collaborative approach. If following those discussions, the group still feels the need for a separate offer the panel would welcome an application again in the next round, which would need to demonstrate the need to go direct to the Community Fridge rather than the foodbank.
3	Lewes Festival of Song	Run an annual concert series to bring inspiring musicians	Performers fees, concert and travel expenses,	11,506	1,000	2,000	500	Church hire

		together to perform	church hire, advertising and website					
4	Lewes Camera Club	Vibrant club that welcomes beginners and experienced photographers	To take part in the Art Wave Festival (printing costs, refreshments, registration fee)	395	295	100	100	Advise speak to other Artwave participants e.g. charging for refreshments
5	Railway Land Wildlife Trust	Environmental Education Charity	Improvements to the Jolly Room which is the lower floor of the Linklater Pavilion	2,778	1,394	1,394	875	
6	Friends Meeting House	To advance and sustain Quaker worship and witness	Repair and conservation work	603,000	300,000	2,000	1,750	Panel discussed wide/open benefits to local community
7	Commercial Square Bonfire Society	To carry out the traditions of Commercial Square Bonfire Society	Proms in the Paddock - advertising, ambulance service, bands, field hire, sound, bins/firewor	11,250	6,250	1,000	500	Proms in the paddock is a fundraising event.

			ks, bars, bbq					
8	Friends of South Malling School	Group of parents, teachers and local community working to support the South Malling C of E Primary School	New playground and surfacing, shade sail, all-weather surfacing under sail, new trim trail	33,837	7,000	2,000	1,620	Offer £1620 if required. Urge to get additional and up to date quotes. Cllr Burrows (Bridge) ask Lewes District Council if there is any funding for this.
9	Unity Centre	A not-for-profit organisation for the benefit of the community who aim to tackle social inequality by providing access	Financial support for their volunteer service between July and September	750	250	500	250	Matching contribution, small number of beneficiaries. Panel would like feedback on last grant as well as this one
10	Lewes Rowing Club	To provide facilities for boating as a recreation	Replace the clubhouse with a heritage centre. Building costs and equipment	215,227	93,075	2,000	1,260	Panel welcomes the idea of a heritage centre that's open to the public. Once complete welcome a grant application to support educational activities.
11	Cycle Lewes	Campaign for safer streets for cycling in Lewes	To hold 8-10 Community Bike Register events in	864	0		No longer applicable	application was withdrawn after the panel meeting as funding had been awarded from another source

			Lewes Town					
12	Poetry Moments	Creative writing and mindfulness workshops in Sussex for people living with dementia and other long-term cognitive challenges	25 sessions at The Phoenix Centre, Lewes at £40 per session, stationery, photocopying and printing costs,	1,535	235	1,335	800	No previous attendance figures provided. Panel suggested seeking other grants.
13	Reeves Project	An exhibition to illustrate the history and use of Lewes Town Hall.	Varnish and painting equipment, hanging lines for exhibition panels, signage, command strips and removable glue pads.	565		565	450	Exhibition boards are jointly owned with LTC.
14	Friends of Wallands School	PTA raising funds for extra curricular activities	To hold a community event 'Wallands Wonderland'. Workshops, materials, refreshmen	6,075	4,165	1,910	1,550	Excellent community project which sold out last year.

			ts and artists. Lighting crew, first aid, insurance, licences.					
15	Low Traffic Lewes	A project aimed to reduce traffic and speed on the High Street	Room hire to hold meetings and public engagement events.	650		650	650	
16	Listening Benches for Lewes	Install benches in Lewes to encourage taking and listening	Purchase one high quality bench	1,000	0	1,000	560	Work with Town Ranger and local groups to explore existing benches.
17	Til Tomorrow Theatre Company CIC	A touring production of 'A Midsummer Night's Dream'	Costumes, printing, director fees, insurance, set and lighting	3,740	6,000	350	0	Project will not benefit Lewes

18	Wave Community Bank	Offers savings and basic accounts and affordable loans	Community Advocate, management, IT, marketing, printing etc.	3,442	1,442	2,000	1,600	Applicant could seek funding from LDC (business grant). Good community project necessary with many high street banks closing down.
19	New Sussex Opera	Stage performances of lesser-known operas	Touring productions and two concerts	75,112	14,900	1,000	700	Panel suggested hosting some sessions in Town, such as Christchurch or St Pancras who offer free hire.

Lewes Town Council

Non-Confidential

Committee: Full Council

Date: 23 June 2022

Report Number: FC004

Report by: Town Clerk

Subject: Historic Plaque Proposals from the Friends of Lewes

1. Summary

- 1.1 As requested by this Council, the wording for the historic plaque at the Crown Inn has been revised for Council's approval. The report also includes proposed wording for a previously agreed plaque at Keere Street for Council's approval.

2. Recommendations

- 2.1 Council is recommended to:
- 1) Approve the purchase and installation of a historic plaque at the Crown Inn, with an estimated cost of circa £400 to be met from the Town Council's Earmarked Reserve for Plaques (paragraph 3.4 refers).
 - 2) Approve the purchase and installation of a historic plaque at Keere Street, with an estimated cost of circa £400 to be met from the Town Council's Earmarked Reserve for Plaques (paragraph 3.5 refers).

3. Background

- 3.1 The Friends of Lewes work in partnership with Lewes Town Council to install historic plaques in the Town. The Friends of Lewes undertake the factual research, secure the permission of the building or structure's owner, agree the text on potential plaques and present these to the Town Council for approval.
- 3.2 If approved the Town Ranger orders and installs the plaques. The Town Council contributes to an Earmarked Reserve for this purpose.
- 3.3 Once installed a press release is produced and the details of the plaque are added to the Friends of Lewes website.
- 3.4 This process is now complete in respect of The Crown Inn and the text has been revised as request by Council at its meeting on 31 March 2022. The text will read:

The Crown Hotel

Coaching inn known as The Black Lion from 1633, later c.1790 The Crown. A third storey was added c.1840 with a Georgian style facade. The Crown Shades on Market Lane served the labouring classes. Converted to residential 2021.

- 3.5 This process is now complete in respect of Keere Street. The proposed text will read:

Keere Street

Built around 1430 as part of a larger building encompassing 1-5 Keere Street & 95-96 High Street, No.1 became a separate house in 1539. Over the centuries, it has housed a butcher, a bucket-maker and, from 1780 until 1946, a bakery.

4. Financial Implications

- 4.1 Each plaque costs circa £400 to purchase.
- 4.2 The Council has £1,028 in Earmarked Reserves for Plaques. £300 will be added to this at the end of the 2022 to 2023 financial year. A further £300 has been committed in the 2022 to 2023 budget.

Laura Chrysostomou

Town Clerk

Lewes Town Council

Non- Confidential

Committee: Full Council

Date: 8 June 2022

Report Number: FC005

Report by: Town Clerk

Subject: General Data Protection Regulations (GDPR) project

1. Summary

- 1.1 The Council's approach to GDPR needs strengthening and the report seeks to identify a way forward to complete this work urgently.

2. Recommendations

- 2.1 Council is recommended to:
1. Waive Standing Orders on procurement, and under Financial Regulation 12.1 (a) and 12.1 (a) (ii) approve contracting Breakthrough Communications to undertake a GDPR project to include a data audit, impact assessment, development of related policies, training and an annual subscription to advice, support and training services.
 2. Approve a supplementary estimate from the General Fund for expenditure of £3,495 for the project work.
 3. Approve a supplementary estimate from the General Fund for expenditure of £1,344 for one year's subscription service.

3. Background

- 3.1 As previously reported to Council in February 2022 the Council's approach to the General Data Protection Act 2018 needed to be strengthened, identifying a need for Information Asset Registers and retention policies, along with privacy notices across the range of services.
- 3.2 It has become apparent that this work needs to be undertaken urgently and will be a considerable project. It is imperative to give it due care and attention and mitigate risks to the Council.

4. GDPR Project

- 4.1 The National Association of Local Councils (NALC) partner with Breakthrough Communications as their national partner for advice, guidance and services on parish and town council communications and engagement, and Data Protection, GDPR and Freedom of Information.
- 4.2 They were approached following recommendations from two other local councils to discuss the Town Council's GDPR requirements.

- 4.3 Breakthrough Communications have prepared a proposal to deliver a comprehensive data protection compliance audit, impact assessment and development of data protection policies and procedures. It is anticipated this will require at least two days on site for the audit and two to three days off site for the assessment and development of policies, with a handover period and sign off.
- 4.4 This would be followed by training and support in implementation for officers on site.
- 4.5 The proposal includes creation of an overarching privacy notice for the Town Council, from which will stem a suite of policies and procedures including but not limited to: data protection, Privacy Notices, data security, information sharing, email/acceptable use, retention and disposal.
- 4.6 Breakthrough Communications also offer a subscription service which provides access to on demand training, guidance, templates and resource packs. It offers ongoing access to advice and support on communications, engagement and compliance. It also offers on-demand training designed specifically for Town Councillors.
- 4.7 Members are recommended to approve the waiving of Standing Orders, and for matters of urgency and specialist services approve the appointment of Breakthrough Communications to supply this GDPR work.
- 4.8 There isn't capacity to deliver this from within the organisation, particularly considering the urgency required. The project will be managed by the Town Clerk, who is knowledgeable and experienced in the work required.

5. Financial Implications

- 5.1 A supplementary estimate from the General Fund of £3,495 would be required to cover the audit, impact assessment and policy development work. The company have included at no cost a briefing session for staff ahead of the on-site work to ensure the data audit can be conducted as efficiently as possible.
- 5.2 Training costs of £595 could be met from the existing training budget.
- 5.3 A supplementary estimate from the General Fund of £1,344 would be required for the annual subscription service. Continuous subscription would be reviewed as part of the budget setting process.

Laura Chrysostomou

Town Clerk

Lewes Town Council

Non- Confidential

Committee: Full Council

Date: 8 June 2022

Report Number: FC006

Report by: Town Clerk

Subject: Change to accounting software

1. Summary

- 1.1 The report proposes changing the Town Council's accounting software to an industry specific system.

2. Recommendations

- 2.1 Council is recommended to:
1. Approve changing the Town Council's accounting software at a total cost of £3,027 to be met from the General Fund, with ongoing maintenance and support costs of £892 to be met from existing budgets.

3. Background

- 3.1 The Town Council currently uses Sage Accounting to manage its financial accounts and Sage Payroll.
- 3.2 Having completed the year-end process it has become apparent that the Sage Accounting software and support package does not present information clearly. As it is not industry specific it is not designed to produce essential reports such as the £500+ (as required by the Transparency Regulations 2015) and the Annual Accounting Statements.
- 3.3 The support service does not understand the requirements of local authorities and therefore their advice isn't always correct. The support centre directs customers online for help and contact making it incredibly difficult to speak to someone. There was a failed response to a help request during the close down of the accounts, even after a complaint was made. After a second complaint help was given but the report still doesn't present information clearly due to the limitations of the system.

4. Changing accounting software

- 4.1 There is an industry specific accounting software, designed specifically for Town and Parish councils. The current Town Clerk has previously used this system and the Town Council's internal auditor recommends use of an industry specific software where possible.

- 4.2 This industry specific software has built in functionality to enable all the required reports to be produced from within the software which means there is less room for error. It provides a strong audit trail.
- 4.3 The providers only work with Town and Parish councils and therefore fully understand the requirements, legal obligations and restrictions that they operate within. They have a team of dedicated staff who provide easily accessible support, and even in peak periods such as year-end respond to support calls within hours.
- 4.4 The process of changing accounting software will have a significant impact on the work of the Finance Officer. The provider has included within their quote three days training and are mindful of the need to support staff through such a significant change. Furthermore, the contracted RFO is familiar with the system and will be able to support the transition.
- 4.5 Although some processes may take a little longer to complete, for example recoding errors, this is because there is a clearer audit trail.
- 4.6 Additional software can also be purchased such as the Bookings software for hire of venues, which integrates with the accounting software. The community centre staff will be able generate their own invoices through the system, rather than using the current manual process thereby reducing errors. Performance reports on bookings can also be produced from the Bookings software. There is also an Allotment software package that autogenerates renewals, again far more efficient than the current manual processes. It also generates inspection schedules and reports.
- 4.7 There is another industry specific software provider for Bookings and Allotments, and this should be explored before purchasing Bookings or Allotment software. However, this does not prevent the Council from changing the accounting software which if agreed should be done immediately to minimise the amount of data needing to be transferred for this financial year.
- 4.8 There would still be a need for Sage payroll.
- 4.9 The Sage accounts can be downloaded as reports in excel and PDF so that historical accounting data is kept. Sage also offer the ability to purchase a one month subscription for £145 to be able to access data. There would be a need to maintain this for at least six months to ensure the transition is embedded and to enable easy access to historical data during the budget setting process.

5. Financial Implications

- 5.1 The current cost of Sage accounting and payroll is £4,527 per annum. Over three years the cost for Sage accounting and payroll would be a total of £13,581 (excluding annual increases).
- 5.2 The cost for just Sage payroll is £1,320 per annum, a total of £3,960 over three years.
- 5.3 For the new accounting software the costs would be £1,830 for the purchase of software and £1,197 for three days training. The annual maintenance and support cost is £892 per annum. Over three years the total cost would be £5,703.

- 5.4 Estimating that the monthly subscription to Sage accounts for historical data will be maintained fully for the first year at a cost of £1,740; six months in year two at a cost of £870 and two months in year three at a cost of £290 the total three-year cost is estimated at £2,900.
- 5.5 The three-year cost to remain with Sage accounting and payroll is £13,581 (excluding annual increases). The three-year cost to change the accounting software, use Sage payroll and maintain read only access to the old accounts is £12,563 (excluding annual increases).
- 5.6 A supplementary estimate from the General Fund of £3,027 would be required to cover the purchase and training costs of the new software.

Laura Chrysostomou

Town Clerk

Lewes Town Council

Non-Confidential

Committee: Full Council

Date: 23 June 2022

Report Number: FC007

Report of: The Town Clerk and Responsible Financial Officer

Subject: External Auditor certificate and report 2019 to 2020 and 2020 to 2021

1. Summary & Background

- 1.1 The external auditor issued a report on 26 November 2020 explaining they were unable to certify completion of the review at that time for the Annual Governance and Accountability Return (AGAR) for the 2019 to 2020 accounts due to an objection being raised in relation to the accounts.
- 1.2 Due to COVID the investigation into the objection was delayed. This subsequently meant the AGAR for the 2020 to 2021 accounts could not be reviewed.
- 1.3 The external auditor has now considered the challenge correspondence in relation to the 2019 to 2020 AGAR. The external auditor stated in its findings that a response had been provided by the Town Council to the objector. The external auditor concluded that they did not accept the objection for further consideration since the cost of the auditor considering the objection would be disproportionate to the sum to which the objection relates (£37.50).
- 1.4 Attached as Appendix 1 is the External Auditor's certificate and report for the 2019 to 2020 accounts, which includes Section 3 of the AGAR and the additional Final Report and certificate letter. The external auditor certifies they have completed their review of the AGAR and it is in accordance with Proper Practices.
- 1.5 The Town Council received an invoice of £1,065 in relation to this additional work. This will need to be met from the General Fund along with the standard fee of £2,400 which is also due.
- 1.6 Also attached at Appendix 2 is the External Auditor's certificate and report for the 2020 to 2021 accounts. An 'except for' matter was raised in October 2021 in relation to the AGAR: "Unpaid credit card balances as at the year-end have been incorrectly included as reconciling items in the bank reconciliation. This should have been included as a reconciling item in the Box 7 to 8 reconciliation instead. The figure in Section 2, Box 8 should read £913,231. This amendment should be completed in the prior year comparatives on the

2021 to 2022 AGAR. This is because the bank reconciliation contained credit card balances as a reconciling item, which is not acceptable as stated in the Practitioners Guide". This matter has been addressed for the 2021 to 2022 AGAR accounts.

- 1.7 The conclusion of both Audits have been advertised on the Council's website and copies of the complete Annual Returns made available for purchase.
- 1.8 The outcome of the External Audits will also be reported to the Audit and Governance Panel at their next meeting in July 2022.

2. Recommendation

The Council is Recommended to note the External Auditor certificate and report for the 2019 to 2020 accounts and the 2020 to 2021 accounts and the supplementary estimate to be met from the General Fund totalling £5,865.

Laura Chrysostomou
Town Clerk and Responsible Financial Officer

Annual Internal Audit Report 2019/20

LEWES 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 2020.

The internal audit for 2019/20 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 2018/19, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2018/19 AGAR tick "not covered")			✓
L. The authority has demonstrated that during summer 2019 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.	✓		
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

10/10/2019 24/06/2020

Name of person who carried out the internal audit

Mark Mulberry BA (Hons) FCCA CTA

Signature of person who carried out the internal audit



Date

24/06/2020

*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 2019/20

We acknowledge as the members of:

LEWES 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 2020, that:

	Agreed		"Yes" means that this authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
3. We 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 must be published with the Annual Governance Statement.

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

30/07/2020

and recorded as minute reference:

FC2020/31.1

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

Chairman

Clerk

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

Authority web address

www.lewes-tc.gov.uk

Section 2 – Accounting Statements 2019/20 for

LEWES TOWN COUNCIL

	Year ending		Notes and guidance
	31 March 2019 £	31 March 2020 £	
1. Balances brought forward	761,420	994,506	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	1,036,301	1,093,813	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	259,953	818,287	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	489,156	505,769	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	10,056	10,056	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	563,956	678,530	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	994,506	1,712,251	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	938,081	1,724,477	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	3,236,060	3,236,060	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	44,577	636,437	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 2020 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



Date

24.6.20

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

30/07/2020

as recorded in minute reference:

FC2020/31.2

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



Section 3 – External Auditor Report and Certificate 2019/20

In respect of

Lewes Town Council ES0060

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 2020; 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 2019/20

Except for the matters reported below, on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR 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.

We are unable to complete our review work on the AGAR and supporting documentation as a result of correspondence received in relation to 2019/20 and/or prior years. Once we have finalised our review and completed any additional work arising from that correspondence, a final report will be provided with the certificate of completion detailing any qualifications and 'other' matters.

An invoice for the standard annual review fee (and chaser letter charges where they apply) has been issued with this interim certificate; however, this interim invoice does not fall due for payment until we certify completion and issue our final report and certificate. Any additional fees arising from additional work required as a result of the correspondence will be invoiced with the certificate of completion for the relevant year; where no additional fees apply a zero invoice will be issued on completion. Both the interim and final invoices do not fall due for payment until we issue our final invoice with the certificate of completion.

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

Please see above.

3 External auditor certificate 2019/20

We 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 2020

We do not certify completion because:

We have received correspondence bringing information to our attention that we must consider before certifying the completion of our review and the discharging of our responsibilities.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature

PKF Littlejohn LLP

Date

26/11/2020

* Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews for 2019/20 in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)

Final External Auditor Report and Certificate 2019/20 in respect of Lewes Town Council ES0060

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 2020; 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.

External auditor report 2019/20

On 26 November 2020, we issued a report detailing the results of our limited assurance review of Sections 1 and 2 of this authority's Annual Governance & Accountability Return for the year ended 31 March 2020. We explained that we were unable to certify completion of the review at that time. We are now in a position to certify completion of the review.

The external auditor report given in Section 3 of the Annual Governance & Accountability Return requires amendments as follows:

On the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR 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.

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

We received challenge correspondence in relation to the 2019/20 AGAR which we considered before completing our work. The authority will receive an invoice in relation to this additional work.

External auditor certificate 2019/20

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance & Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2020.

PKF Littlejohn LLP

PKF Littlejohn LLP

23/03/2022

Annual Internal Audit Report 2020/21

LEWES TOWN COUNCIL

www.lewes-tc.gov.uk

During the financial year ended 31 March 2021, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2020/21 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
	A. Appropriate accounting records have been properly kept throughout the financial year.	✓	
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2019/20, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2019/20 AGAR tick "not covered")</i>			✓
L. If the authority has an annual turnover not exceeding £25,000, it publishes information on a website/webpage up to date at the time of the internal audit in accordance with the Transparency code for smaller authorities.			✓
M. The authority, during the previous year (2019-20) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(evidenced by the notice published on the website and/or authority approved minutes confirming the dates set)</i> .	✓		
N. The authority has complied with the publication requirements for 2019/20 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .	✓		
O. (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

26/11/2020 15/06/2021

Name of person who carried out the internal audit

ANDY BEAMS

Signature of person who carried out the internal audit



Date

15/06/2021

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

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

Section 1 – Annual Governance Statement 2020/21

We acknowledge as the members of:

LEWES TOWN COUNCIL, East Sussex

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 2021, that:

	Agreed		Yes*	Yes* means that this authority:
	Yes	No*		
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓			prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓			made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
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.	✓			has only done what it has the legal power to do and has complied with Proper Practices in doing so.
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.	✓			during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
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.	✓			considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓			arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓			responded to matters brought to its attention by internal and external audit.
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.	✓			disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
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	has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.
	✓			

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

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

24th June 2021

and recorded as minute reference:

FC 2021/22.1

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

Chairman



Clerk



Section 2 – Accounting Statements 2020/21 for

LEWES TOWN COUNCIL, East Sussex

	Year ended		Notes and guidelines
	31 March 2021	31 March 2020	
1. Balances brought forward	994,506	1,712,251	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	1,093,813	1,213,829	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	818,287	57,835	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	505,769	460,300	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	10,056	58,374	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	678,530	1,361,462	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	1,712,251	1,103,789	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	1,724,477	912,206	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	3,236,060	4,221,837	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	636,437	594,578	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 2021 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



Date 11th June 2021

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

24th June 2021

as recorded in minute reference:

FC2021/22.2

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



Section 3 – External Auditor Report and Certificate 2020/21

In respect of **Lewes Town Council - ES0060**

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 2021; 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 2020/21

Except for the matters reported below, on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR 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.

We are unable to complete our review work on the AGAR and supporting documentation as a result of correspondence received in relation to 2020/21 and/or prior years. Once we have finalised our review and completed any additional work arising from that correspondence, a final report will be provided with the certificate of completion detailing any qualifications and 'other' matters.

An invoice for the statutory annual review fee (and chaser letter charges where they apply) has been issued with this interim certificate. This interim invoice may be settled prior to us certifying completion and issuing our final report and certificate. Any additional fees arising from additional work required as a result of the correspondence received will be invoiced with the certificate of completion for the relevant year; where no additional fees apply a zero invoice will be issued on completion.

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

Please see above.

3 External auditor certificate 2020/21

We 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 2021

We do not certify completion because:

We have received correspondence bringing information to our attention that we must consider before certifying the completion of our review and the discharging of our responsibilities.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature

PKF Littlejohn LLP

Date

26/9/2021

* 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)

Final External Auditor Report and Certificate 2020/21 in respect of Lewes Town Council ES0060

Respective responsibilities of the body and the auditor

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

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

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

- summarises the accounting records for the year ended 31 March 2021; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

External auditor report 2020/21

On 26 September 2021, we issued a report detailing the results of our limited assurance review of Sections 1 and 2 of this authority's Annual Governance & Accountability Return for the year ended 31 March 2021. We explained that we were unable to certify completion of the review at that time. We are now in a position to certify completion of the review.

The external auditor report given in Section 3 of the Annual Governance & Accountability Return requires amendments as follows:

On the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR 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.

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

We received challenge correspondence in relation to the 2019/20 AGAR which we considered before completing our work.

External auditor certificate 2020/21

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance & Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2021.

PKF Littlejohn LLP

PKF Littlejohn LLP

23/03/2022

Tel: +44 (0)20 7516 2200 • www.pkf-l.com

PKF Littlejohn LLP • 15 Westferry Circus • Canary Wharf • London E14 4HD

PKF Littlejohn LLP, Chartered Accountants. A list of members' names is available at the above address. PKF Littlejohn LLP is a limited liability partnership registered in England and Wales No. OC342572. Registered office as above. PKF Littlejohn LLP is a member firm of the PKF International Limited family of legally independent firms and does not accept any responsibility or liability for the actions or inactions of any individual member or correspondent firm or firms.

Lewes Town Council

Non- Confidential

Committee: Full Council

Date: 23 June 2022

Report Number: FC008

Report by: Town Clerk

Subject: South Downs National Park Local Plan Review

1. Summary

- 1.1 The report aims to apprise Council of the South Downs National Park Authority decision to review its Local Plan and to obtain a steer from Council as to whether its own Neighbourhood Plan should be reviewed.

2. Recommendations

- 2.1 Council is recommended to:
1. Consider the Town Council's approach to responding to the three evidence-based studies that support the SDNPA Local Plan review.
 2. Provide a steer to the Town Clerk as to whether its own Neighbourhood Plan should be reviewed.

3. Background

- 3.1 On 13 June 2022 the South Downs National Park Authority wrote to the Town Council to inform them of their decision to review their Local Plan and to ask for the Town Council's help in preparing it. The letter is appended to this report and contains important information, links and deadlines.
- 3.2 There are three evidence-based studies supporting the Local Plan Review which the SDNPA are asking for input on:
1. Call for Sites: launching in July 2022. Full details to be posted on their website shortly. Deadline to respond 30 September 2022.
 2. Settlement Facilities Study: a proforma to complete will be sent to the Town Council shortly. Deadline to respond 30 September 2022.
 3. Local Green Spaces: a proforma to complete will be sent to the Town Council shortly. Deadline to respond 30 September 2022.
- 3.3 Council are asked to consider the approach it wishes to take in responding to these evidence-based studies, noting the delegated authority already given to the Planning and Conservation Committee.

4. Lewes Town Council Neighbourhood Plan

- 4.1 The letter from the SDNPA states that Lewes Town Council's Neighbourhood Plan (NDP) was made part of the development plan of the National Park. It also states there is no need to review the NDP unless the Town Council positively chooses to do so.
- 4.2 There are three types of modification and depending on the nature of these a NDP may need to go through the statutory process to be updated with public consultations, examination and referendum. The SDNPA have advised the Town Council that support to review the NDP will be limited due to limited resources.
- 4.3 The SDNPA suggest that rather than review the NDP the Council works collaboratively with the SDNPA on their Local Plan Review, giving an opportunity to plan for the town without the investment required for a NDP review. The Council could prepare a Neighbourhood Priorities Statement as identified in the Levelling Up and Regeneration Bill, although further details are awaited.
- 4.4 The SDNPA have confirmed that the Council will continue to retain 25% of CIL receipts regardless of whether it reviews its NDP or not.
- 4.5 Locality provide a useful toolkit on monitoring and reviewing a NDP which can be found here: <https://neighbourhoodplanning.org/toolkits-and-guidance/how-to-implement-monitor-and-review-your-made-neighbourhood-plan/>. This includes factors to consider when deciding whether to review a neighbourhood plan such as effectiveness, local policy, local circumstances and evidence and local opinion.
- 4.6 If the Town Council considers it does want to review its NDP then an expression of interest must be submitted to the SDNPA by 30 September 2022, and confirmation by 31 January 2023.
- 4.7 Council is asked at this stage to give an indicative steer on whether it wishes to review its NDP. The Town Clerk is attending a briefing from the National Association of Local Councils on 29 June on reviewing neighbourhood plans and will report back to Council at its next meeting on 28 July 2022.

5. Financial Implications

- 5.1 The Town Council currently has £2,200 in earmarked reserves for the Neighbourhood Plan. At this stage any costs associated with reviewing the neighbourhood plan, such as consultants, are unknown.

Laura Chrysostomou

Town Clerk



13 June 2022

Town/Parish Clerk
By email only

Dear Colleague

Review of the South Downs Local Plan

I am writing to you about the review of the South Downs Local Plan and to ask for your help in preparing it. The National Park Authority would like to work collaboratively with its town and parish councils to deliver the Local Plan Review. The South Downs National Park needs properly managed development that conserves and enhances the natural beauty, wildlife and cultural heritage for which it was designated. The original Local Plan was adopted in July 2019. The National Park Authority has made the decision to start a review in line with Government policy and in order to deliver more through planning on its corporate priorities of addressing the Climate Emergency, Nature Recovery and creating a National Park for All. It will be a review and not a completely new plan. It will be done under a challenging financial environment, with a three year flat cash settlement from the Government for the National Park Authority at a time of inflation and fast rising costs. It will also be done at a time of national changes to planning with the recent publication of the Levelling Up and Regeneration Bill. [Here is a link](#) to the full Authority report on the Local Plan Review.

Your parish/town has a Neighbourhood Development Plan (NDP) that was made part of the development plan of the National Park. There is no need for you to review your NDP unless you positively choose to do so. There are three types of modification which can be made to an NDP, from minor non-material modifications such as correcting errors to more significant modifications such as new land allocations. Depending on the nature of the modifications an NDP may need to go through the statutory process to be updated with public consultations, examination and referendum. Regrettably, we will only be able to offer feedback at the statutory stages of preparing an NDP namely pre-submission and submission. Some technical support and funding is available from Locality and details can be found on their [website](#). Rather than review your NDP we would encourage you to work collaboratively with us on our Local Plan Review. This will offer your community an opportunity to plan for your town or village without the investment required for an NDP review. You may also be interested in preparing a Neighbourhood Priorities Statement to summarise the principal needs and prevailing views of your local community. These were identified in the Levelling Up and Regeneration Bill as a response to the complexities involved in neighborhood plan preparation through to being 'made'. Further details are awaited on these from the Government. In the interim, we will provide a proforma for town and parish councils.

Your parish/town council currently receives 25% of CIL receipts, because of your made NDP rather than 15% received by town/parish councils without a made NDP. I can confirm that

your council will continue to retain 25% of CIL receipts regardless of whether you review your NDP or not.

The South Downs National Park covers 1,600 km² of England's most iconic lowland landscapes and the National Park Authority is grateful for the local expertise provided by its town and parish councils. There are three evidence based studies supporting the Local Plan Review, which we are asking your input on:

1. We are launching a Call for Sites in July 2022 and would be grateful if you sent in details of sites you have local knowledge of, which may be available and suitable for a range of uses including new homes, employment and renewable energy. Full details will be posted on our website shortly about the sort of sites we are interested in and how to make a submission.
2. We will be starting work on reviewing our Settlement Facilities Study, which lists the number and type of facilities and services provided in individual settlements across the National Park. This study helps to inform the Authority of the sustainability of individual settlements. A proforma for you to fill out and return to us will be sent out shortly.
3. A large number of Local Green Spaces are already designated in the Local Plan and NDPs. If you think there are any further green spaces in your town or parish that merit designation please fill out the Local Green Space proforma that will be sent out shortly.

As part of the Local Plan Review, we will be looking at development need across the National Park and for individual settlements. We will then be seeking development sites to meet this need through our Land Availability Assessment (LAA). Government policy states that we do not have to meet our objectively assessed development need in full, because we are a National Park, but we should not leave any stones unturned looking for suitable sites. We will allocate sites for a range of uses in our Local Plan Review and will work collaboratively with you in a number of ways. We will arrange 121 meetings with the town and parish councils of the following main settlements: Lewes, Petersfield, Midhurst, Easebourne, Liss, Petworth and Lewes. We will also arrange a virtual workshop for all our town and parish councils with optional 121 sessions (resources permitting) this winter to talk specifically about housing provision figures and the findings of the LAA. This workshop will be open to all town and parish councils both wholly and partly in the National Park. Following on from this we will invite town and parish councils to submit relevant local information on sites that officers can take into consideration in the allocation process. Your comments will help shape potential allocations in your parishes.

It is important that we do not have any gaps in our development plan. Therefore if you choose to start work on an NDP review then you will need to confirm this in writing to us. We would be grateful if you could express an interest in preparing an NDP review by September and confirm this by the end of January 2023 when the development provision figures are known. If positive confirmation is not received by then we will work with you to consider and decide allocations as necessary in your parish or town in the Local Plan Review. There will also of course be statutory consultation phases. If you do decide to proceed with the preparation of an NDP it will need to have progressed to a Pre-Submission consultation by July 2023.

The intention is to publish the draft Local Plan Review with allocations in autumn 2023 when all the town and parish councils will be encouraged to submit formal representations. There

will also be a formal Pre-Submission consultation the following year. Leading up to the first consultation here are the main opportunities for you to feed into the Local Plan Review:

- Up to 30 September 2022 to respond to the Call for Sites, Settlement Facilities Study and Local Green Spaces and express an interest in preparing an NDP
- Larger settlement meetings (virtual) to be held in November 2022
- Workshop for all town/parish councils with optional 121 surgeries to discuss development provision figures, interim findings of the LAA, Settlement Facilities Study and Local Green Spaces to be held in December 2022
- Up to 31 January 2023 to feedback on the workshop and confirm whether an NDP review will be prepared for your town or parish.

I do look forward to working with you on the Local Plan Review. Please contact us on planningpolicy@southdowns.gov.uk if you have any queries.

Yours faithfully



Lucy Howard
Planning Policy Manager

South Downs Centre, North Street,
Midhurst, West Sussex, GU29 9DH

T: 01730 814810

E: info@southdowns.gov.uk

www.southdowns.gov.uk

Chief Executive: Trevor Beattie

Lewes Town Council

Non- Confidential

Committee: Full Council

Date: 23 June 2022

Report Number: FC009

Report by: Town Clerk

Subject: Annual Business Plan and Priorities

1. Summary

- 1.1 The report aims to consolidate the business plan priorities for the Town Council for the 2022 to 2023 municipal year.

2. Recommendations

- 2.1 Council is recommended to:
1. Consider and comment on the content of the business plan priorities.
 2. Agree the Council's business plan for 2022 to 2023.

3. Background

- 3.1 In March 2022 a workshop with councillors was held to identify the priorities for the Town Council over the coming business plan year 2022 to 2023.
- 3.2 Feeding into those priorities was outstanding items from the Council's visioning work in 2019 and the new Town Clerks review.
- 3.3 Appended to this report is the consolidation of those priorities discussed for Council to consider, comment on and agree.
- 3.4 The overarching aim of the priorities is to lay the foundations for the new administration and to enable Council to manage its resources to a high standard providing valued community services. Representing the interests of Lewes residents, the Council aims to be more open, transparent, efficient, effective and ethical as a result.

4. Financial Implications

- 4.1 Where budgets and costs have been identified these are included in the business plan, however considerable work is needed on this.

Laura Chrysostomou

Town Clerk

Council Priorities 2022 to 2023

	Project Description	Timeline	Committee Responsible	Budget, cost	Progress and next steps June 2022 Onwards
Review and develop a suite of Policies and Procedures to ensure legislative requirements are met, good governance, transparency and efficient, effective, ethical services are delivered	The Town Council has typically reviewed existing policies in the 4th and final year of the administration, such as Standing Orders and Financial Regulations. In addition to that, as reported to Council in February 2022, the Town Clerk has identified a suite of policies and procedures that need to be developed and implemented, broadly covering the following areas: Personnel (Employee Handbook to cover recruitment through to exit); Finance (Internal Controls, procurement policy and framework); Governance (Scheme of delegation to officers and committees, urgent action procedure; data protection); Communication (review existing policy but there is a need to implement a strategy); Building management (fire risk assessments, fire log books) Civic (Flag flying, Mayoralty, Death of a Senior Figure)	May 2022 to April 2023	Council		
Review set up of Town Council's Trust	Following the Internal Audit the set up of the Town Council's Trust needs to be explored to ensure it operates in line with recent guidance.	July 2022.	Council	Locum RFO with Town Clerk.	
Review data published under the Transparency Code	Some data is missing, other data needs to be presented in a more accessible user friendly format. Asset register update and consolidation.	July 2022 to August 2022	Council, Audit and Governance Working Party	Locum RFO	
Review GDPR	The Council's approach to the General Data Protection Act needs to be strengthened with the implementation of policies, information asset registers, data retention schedules and privacy notices across services.	July 2022 to September 2022	Council, Audit and Governance Working Party	Consultant?	
Communications review	With the new Communications Officer in place there is a need to review all areas of communication for the Council, including: Website restructure, implement policies, procedures and templates, newsletter, social media, publicity, press, branding, engagement, training.	Ongoing	Council, Open Council working party		Initial review undertaken. Action plan being developed. Initial training delivered in house to staff.
Implement medium term financial planning	Undertake a detailed review of the budget, using both zero based and incremental methods, to build a medium term budget (three year budget plan) to allow strategic financial planning. This will give greater transparency on the Council's expenditure and enables effective budget monitoring for Council and officers.	August 2022 to December 2022	Council, Finance Working Party	Locum RFO to be paid from salary underspend in 2021-22 and current year budget.	
Review major funding request process	Following an application Council requested the process be reviewed by the Audit Panel. The audit panel made suggestions for the Grants Panel to consider	Jul-22			
Deliver participatory budget programme	Engage community in spending the CIL funding through Top Trumps exercise	July 2022 to October 2022	Open Council working party	CIL funding currently £80,232	Finalise locations for engagement and assign officer to program activities
Review staff structure and development	Continue the work Council started on workforce planning in light of planned retirement of key posts and to ensure the right structure is in place going forward. Implement a training plan and develop key skills such as ICT.	July 2022 to December 2022	Council, Personnel Panel, Finance Working Party	£8,000 Training budget for Staff and councillors	Initial ICT training delivered to groups of staff. Communication training delivered.

	Project Description	Timeline	Committee Responsible	Budget, cost	Progress and next steps June 2022 Onwards
Review governance structure	Review meeting structure and implement committee structure that is fit for purpose. Ensure structure and procedures that support effective working relationship between Members and officers, including Chairs briefings. Deliver training programme for councillors, new and long standing, including work to identify priorities to inform Annual Business Plan for 2022 to 2023.	March 2022 to September 2022			
Major planning developments	The Town has some major planning developments that the Town Council will need to respond to as a statutory consultee actively pursuing its representative role.	Ongoing	Planning Committee		
Neighbourhood Plan Review	Following notification from the SDNPA that they intend to review their Local Plan consider whether Town Council wishes to review its own NDP and how it will engage in the SDNPA review	July 2022 and beyond EOI to SDNPA by 30 Sept 2022, confirm by Jan 2023	Council and Planning Committee	Budget of £2,200 in EMR	
Verges options review	Review options available to Town Council with regards to verge cutting including the possibility of taking over the contract for some verges	July 2022 to October 2022	Council		
Landport Bottom	Procure Ranger Services for the site and introduce volunteer site representatives. Investigate bench options. Introduce clear and consistent signage. Complete work to Jill's Dew Pond. Liaise with relevant organisations as manager of the land.	April 2022 onwards	Landport Bottom Management Committee	c.£25,000 in budget for Open Spaces. HLS funding. Grants and partnership working	Ranger services agreed by Committee. Successful liaison meeting held.
Priory	Support Priory Trust with UNESCO initiative and stone storage.	May 2022 onwards	Council	EMR £1,360	
Pells	Pells Pool kiosk replacement. Pells lake maintenance and clearing work. Pells playground equipment will need replacing in the near future.	June 2022 onwards	Council	EMR Pells Lake £53,729 EMR The Pells ££150,239	
Environmental audits /enhancements	Identified through Vision work in 2019. To be defined and implemented.	September 2022 onwards	Council	EMR £15,000 - split between Landport Bottom, community, in house	
Recycle collector	Commission an artwork to collect recycling (plastic bottle tops) in the form of an Iguanodon	September 2022 onwards			
Review ICT provision	ICT infrastructure and support needs to be reviewed. Explore software to make processes more efficient (e.g. allotments, venue hire)	April 2022 onwards	Council		Microsoft office licences reviewed and savings made as a result.
Town Hall	New heating system required. Internal redecorations outstanding from 2021 to 2022 annual plan: Chamber redecor and new carpet, Corn Exchange and Lecture Room lighting, Yarrow Room redecor and carpet. Energy audit to be completed. Fire Risk Assessment to be completed. Building condition survey to be completed and inform budget planning.	April 2022 onwards	Buildings working party	EMR £232,000	Fire Risk Assessment complete, awaiting report. Load monitoring for heating completed. Quotes obtained for condition survey.
All Saints Centre	Condition survey completed in 2021 with list of actions. Urgent works to structural columns has begun.	April 2022 onwards	Buildings working party	Condition survey identified c.£500,000 of work required. EMR £60,820	

	Project Description	Timeline	Committee Responsible	Budget, cost	Progress and next steps June 2022 Onwards
Malling Community Centre	Snagging and remedial work following redevelopment to be completed. Café procurement to be completed. Landscaping to be undertaken once other work complete.	April 2022 onwards	Malling Sterring Group	EMR £86,200	Café procurement underway, with one proposal received and another expected. Snagging meeting held June 2022 to plan works.
Queen's Platinum Jubilee	Contribution to fireworks for closing finale of event at Malling in partnership with the bonfire societies.	Jun-22	Council and Commemorations Committee	£15,000	Completed
Allotment Show	Deliver revised allotment show to include 'Ask an Expert' element	Sep-22	Allotment Working Party	£650	
Black History Month Event	Mayor to host closing event. Event to include community information/engagement element	Oct-22	Commemorations and Events Committee	Mayoral Events (major) budget £9,000	
Roll of Honour Book	Roll of Honour Book to commemorate all those who lost their lives, to be published in time to coincide with the centenary of the Town's Grade 2 heritage listed war memorial in 2022 along with a rededication ceremony as agreed by Council	Sep-22	Commemorations and Events Committee	£12,000	
Business Continuity Plan	Business continuity arrangements need to be formally recorded.	Jan-23			

Lewes Town Council

Non-Confidential

Committee: Full Council

Date: 23 June 2022

Report Number: FC010

Report by: The Town Clerk and Responsible Financial Officer

Subject: Annual Governance Statement 2021 to 2022 (Section 1 of the Annual Return)

1. Summary

- 1.1 Council is being asked to approve and adopt the 2021 to 2022 Annual Governance and Accountability Return which is the Statutory Statement of Accounts for the Council as at 31 March 2022 (Appendix 1). In doing so, the Council is also required to review the effectiveness of the system of internal control and approve the Annual Governance Statement 2021 to 2022 (Section 1 of the Annual Governance and Accountability Return) accordingly.

2. Recommendation

- 2.1. The Council is recommended to resolve that:

- 1) To the best of its knowledge and belief, with respect to the Annual Governance Statement for the year ended 31 March 2022, it has complied with all 9 items.
- 2) The Mayor, as Chair of the Council, and the Clerk be authorised to sign Section 1 of the 2021 to 2022 Annual Return on behalf of the Council.

3. Background

- 3.1 The Council is required to complete an Annual Governance and Accountability Return which comprises the Annual Governance Statement and Statement of Accounts and to have it approved by Council by 30 June each year.
- 3.2 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.
- 3.3 The purpose of the Annual Governance Statement is for an authority to report publicly on its arrangements for ensuring that its business is conducted in

accordance with the law, regulations and proper practices and that public money is safeguarded and properly accounted for.

- 3.4 Smaller authorities (i.e. authorities with a gross annual income and expenditure for the year that does not exceed £6.5 million) prepare their annual governance statement by completing Section 1 of the Annual Return. This is in the form of a number of statements, known as assertions, to which the authority needs to answer 'Yes' or 'No'.
- 3.5 The authority needs to have appropriate evidence to support a 'Yes' answer to an assertion, for example a reference in a set of formal minutes. If an authority is not able to respond 'Yes' to any assertion, it needs to provide an explanation to the external auditor on a separate sheet describing how the authority will address the weaknesses identified.
- 3.6 The Auditor's job is to review the Annual Governance and Accountability Return and supporting documentation and report whether any matters have come to their attention that give cause for concern that the relevant legislation and regulatory requirements have not been met. This is a negative assurance Audit.

4. Annual Governance Statement

- 4.1 The Annual Governance Statement is signed on behalf of the Council by the Chair and Town Clerk.
- 4.2 Councils are expected to make a number of representations and assertions in nine statements of assurance, which together comprise the Annual Governance Statement, about the accountability of the Council.
- 4.4 The statements are explained in the following table. The Annual Governance Statement is attached as Appendix 1, as part of the Annual Governance and Accountability Return, page 4.

Statement	Explanatory note	Evidence
1. 'We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements'.	Through the act of formally approving the accounts the Council asserts that it has prepared those accounts in the way prescribed by law and in accordance with proper practices.	There are accounting systems in place and observed. The accounting system is used to prepare the accounting statements.
2. 'We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.'	This statement covers the Council's responsibility to ensure that its affairs are managed in accordance with proper standards of financial conduct and arrangements exist to prevent and detect fraud and corruption. The Council also asserts that it has tested those arrangements at least once in the	Completed monthly bank reconciliations are signed off by the Chair of the Audit and Governance Panel at least once in each quarter. The Audit and Governance Panel receives periodic reports on income and expenditure as they relate

Statement	Explanatory note	Evidence
	year to make sure they are working in an adequate and effective way.	to the budget and significant variances are highlighted. The Audit and Governance Panel noted that the Internal Auditor assessed the effectiveness of the Town Council's Internal Controls as part of his inspection.
<p>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 the Council to conduct its business or on its finances.'</p> <p>4. 'We have provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.'</p>	<p>These statements cover the local Council's responsibility to act within the law and to put in place proper arrangements to ensure that its financial affairs are conducted in accordance with the law and relevant regulations, including providing the opportunity for electors to exercise their rights to inspect the financial records and ask questions of the auditor.</p> <p>The third statement confirms that the Council has only done what it has the legal power to do and the fourth statement, confirms that it has during the year allowed all persons who may be interested the opportunity to exercise their rights.</p>	<p>The Town Council's Standing Orders and Financial Regulations are reviewed each administration.</p> <p>The Notice of Electors' Rights is placed on the Town Council's website and notice boards in accordance with the Regulations and can be inspected by arrangement with the Town Clerk / RFO. Expenditure over £500 is published on the website together with internal and external audit reports, the Council Budget, Members Allowances, the Investment Statement and the Annual Return.</p>
<p>5. 'We carried out an assessment of the risks facing the Council and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.'</p> <p>6. 'We maintained throughout the year an adequate and effective system of Internal Audit of the Council's accounting records and control systems.'</p>	<p>These representations cover the Council's responsibility to develop, implement and regularly monitor the effectiveness of systems of internal control covering:</p> <ul style="list-style-type: none"> • the overall control environment, including internal audit; • the identification, evaluation and management of operational and financial risks; • budgetary control and monitoring arrangements; and • the documentation and application of control procedures. 	<p>The Audit and Governance Panel has oversight of Governance, Standards, Audit and Performance matters. The Committee meets at least three times a year and follows a programme of work designed to monitor and assess the effectiveness of the Town Council's policies and procedures in respect of these matters. This includes reviewing the Internal Audit reports, of</p>

Statement	Explanatory note	Evidence
7. 'We have taken appropriate action on all matters raised in reports from internal and external audit.'		which there are two per year.
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 the Council and, where appropriate have included them in the accounting statements.'	This statement covers the Council's responsibility to conduct its financial affairs and to put in place proper arrangements to ensure that its financial standing is soundly based. This statement provides assurance that the Council has considered and disclosed in the Annual Return all matters relevant to its business, including any relevant events which have taken place in the period between the end of the financial year being reported and the date of the Annual Return, which could have an impact on its ability to continue its work.	The Annual Return is presented to Full Council for approval.
9 Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	The authority needs to have made sure that it has discharged all of its responsibilities with regards to the trusts finances.	Financial reporting, and if required, independent examination or audit.

5. Internal Audit

- 5.1 The Internal Auditor has completed and signed the Annual Internal Audit Report as part of the Annual Return (Appendix 1, page 3).
- 5.2 The actual detailed report is attached as Appendix 2 and will be reviewed by the Audit and Governance Panel in July 2022.

Laura Chrysostomou
Town Clerk and Responsible Financial Officer

Annual Governance and Accountability Return 2021/22 Form 3

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

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

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2021/22

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
 - The **Annual Internal Audit Report must** be completed by the authority's internal auditor.
 - **Sections 1 and 2 must** be completed and approved by the authority.
 - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2022**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2022**. Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2022
 - 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 2021/22

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

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

Publication Requirements

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

Before 1 July 2022 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 2021/22**, approved and signed, page 4
- **Section 2 - Accounting Statements 2021/22**, approved and signed, page 5

Not later than 30 September 2022 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review.

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

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

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

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2021/22

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty), and is properly signed and dated. If the AGAR 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 before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2022.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- 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 authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the 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 2021) equals the balance brought forward in the current year (Box 1 of 2022).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2022**.

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', has an explanation been published?		
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 been published where required?		
	Has the bank reconciliation as at 31 March 2022 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 2021/22

Lewes Town Council

www.lewes-tc.gov.uk

During the financial year ended 31 March 2022, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2021/22 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2020/21, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2020/21 AGAR tick "not covered")			✓
L. The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements			✓
M. The authority, during the previous year (2020-21) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2020/21 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (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

03/12/2021 06/06/2022

Name of person who carried out the internal audit

Mark Mulberry

Signature of person who carried out the internal audit



Date

06/06/2022

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

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

Section 1 – Annual Governance Statement 2021/22

We acknowledge as the members of:

Lewes 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 2022, that:

	Agreed		"Yes" means that this authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
3. We 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 must be published with the Annual Governance Statement.

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

23/06/2022

and recorded as minute reference:

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

Chairman

Clerk

www.lewes-tc.gov.uk

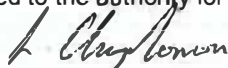
Section 2 – Accounting Statements 2021/22 for

Lewes Town Council

	Year ending		Notes and guidance	
	31 March 2021 £	31 March 2022 £		
1. Balances brought forward	1,712,251	1,103,789	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.	
2. (+) Precept or Rates and Levies	1,213,829	1,213,829	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.	
3. (+) Total other receipts	57,835	152,193	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	460,300	577,328	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.	
5. (-) Loan interest/capital repayments	58,374	58,374	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).	
6. (-) All other payments	1,361,452	535,877	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).	
7. (=) Balances carried forward	1,103,789	1,298,232	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	913,231	1,271,032	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	4,221,837	4,222,532	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	594,578	551,484	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	N/A	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 2022 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



Date

7/6/2022

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

23/06/2022

as recorded in minute reference:

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

Section 3 – External Auditor’s Report and Certificate 2021/22

In respect of

Lewes Town Council

1 Respective responsibilities of the auditor and the authority

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

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

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

- summarises the accounting records for the year ended 31 March 2022; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor’s limited assurance opinion 2021/22

(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 2021/22

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 2022.

*We do not certify completion because:

External Auditor Name

External Auditor Signature

Date

Our Ref: MARK/LEW001

Mrs L Chrysostomou
Lewes Town Council
Town Hall
High Street
Lewes
East Sussex
BN7 2QS

6th June 2022

Dear Laura

Re: Lewes Town Council
Internal Audit Year Ended 31st March 2022

Executive Summary

Following completion of our interim internal audit on the 3rd December 2021 and final audit on the 6th June 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.**

Our report is presented in the same order as the assertions on the internal auditor report within the published AGAR. The start of each section details the nature of the assertion to be verified, followed by recommended minimum testing requirements. Each section is then concluded with an opinion as to whether the assertion has been met or not.

Interim Audit Summary

Our sample testing did not uncover any errors or misstatements that require reporting to the external auditor, nor did we identify any significant weaknesses in the internal controls such that public money would be put at risk. 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. The existence of an audit committee with its own detailed scope of works, testing & reporting regimen is very much best practice and is to be applauded. I would recommend the continuance of this into the future.

I would like to thank Laura and Viv for their assistance and whilst my report contains recommendations to change these are not indicative of any significant failings, but rather are pointers to improving upon an already well ordered system.

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

Final Audit Summary

We have reviewed the AGAR and underlying documentation and we are of the opinion the AGAR is ready for approval by council and submission to the external auditor.

The accounts and underlying documentation were thorough and complete and I can confirm that the governance statement can be signed off in all areas positively as there were no breaches of regulations in any of our sample testing.

Regulation

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

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

Internal audit’s function is to test and report to the authority on whether its specific system of internal control is adequate and working satisfactorily.

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

Independence & Competence

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

Your auditor is a qualified practicing accountant with over 20 years’ experience as a registered statutory auditor.

Engagement Letter

An engagement letter was issued in September 2021 covering the 2021/22 internal audit assignment. Copies of this document are available on request.

Planning & Inherent Risk Assessment

The scope and plan of works including fee structure was issued to the council on the 1st September 2021 under separate cover. Copies of this document are available on request. In summary, our work will address each of the internal control objectives as stated on the Annual Internal Audit Report of the AGAR.

- There have been no instances of breaches of regulations in the past
- The client uses an industry approved financial reporting package
- The client regularly carries out reconciliations and documents these
- There is regular reporting to council
- The management team are experienced and informed

- Records are neatly maintained and referenced
- The client is aware of current regulations and practices

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

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A. BOOKS OF ACCOUNT (INTERIM AUDIT)

Internal audit requirement

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

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

Internal audit requirement

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

Final Audit

I have reviewed the expenditure list and I also reviewed the nominal ledger for evidence of netting off and significant journal entries, the individual entries were in accordance with the heading under which they were posted and corrections/transfers where evident were bonafide. We found no evidence of breaches of financial regulations in the sample testing completed.

Section Conclusion

I am of the opinion that the control assertion has been met.

C. RISK MANAGEMENT & INSURANCE (INTERIM AUDIT)

Internal audit requirement

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

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

Internal audit requirement

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

Final Audit

The council has £1,298,232 of total reserves of which earmarked reserves are £812,898, £80,233 are CIL reserves and £405,102 are general reserves.

In respect of general reserves, rule of thumb calculations would suggest that 50% of precept as adjusted for local conditions would be reasonable being circa £606k. The councils' general reserves low for a council of this size and given the monthly cashburn of circa £100k of which wages are circa £50k the council has circa 3-4 months cover.

I understand that the council has circa £1.2m in bank and cash balances; however, the earmarked reserves position indicates that of this £1m is set aside and there is £80k of CIL money that between now and 2026 may have to be returned if not utilised. When the council pushes forward with its plans for the Pells and Town hall etc this will start to erode the bank and cash balances and the council may find itself in a position where it has insufficient cover to wait for the next tranche of precept.

I would recommend the council put together a note of when the earmarked reserves are likely to be utilised and use this to project its future cash requirements for the next 12 to 18 months.

Section Conclusion

I am of the opinion that the control assertion has been met.

E. INCOME (INTERIM & FINAL AUDIT)

Internal audit requirement

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

Final Audit

The precept income was tested to third party evidence supplied to the auditor and has been correctly disclosed in box two of the AGAR.

All other income has been correctly shown in box 3 of the AGAR, the year-on-year movement of £5k is below the threshold to report on the list of significant variances.

I have reviewed the income list which is broadly similar to the prior year after accounting for one of income items. I also reviewed the nominal for evidence of netting off. The individual entries were in accordance with the heading under which they were posted and corrections/transfers where evident were bonafide. We found no evidence of breaches of financial regulations in the sample testing completed.

Section Conclusion

I am of the opinion that the control assertion has been met.

F. PETTY CASH (INTERIM AUDIT)

Internal audit requirement

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

The council does have a petty cash this balance remains aged and immaterial.

Section Conclusion

I am of the opinion that the control assertion has been met.

G. PAYROLL (INTERIM & FINAL AUDIT)

Internal audit requirement

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

Final Audit

The amounts shown on the AGAR agree to the underlying cashbook and payroll reports. I can confirm that only payroll costs are shown in box 4 of the AGAR.

Monthly and year-end 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 March PAYE was paid before the year end and is therefore not shown on the box 7 & 8 reconciliation.

Section Conclusion

I am of the opinion that the control assertion has been met.

H. ASSETS AND INVESTMENTS (INTERIM & FINAL AUDIT)

Internal audit requirement

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

Final Audit

The fixed asset register lists the assets, their cost or proxy cost together with insurance values. Assets are correctly stated at historic cost. There was one purchase of a laptop in the year.

I recommend the fixed asset register is reviewed over the course of the next year with a view to ensure assets are in existence

The PWLB loans were agreed to the statements.

Section Conclusion

I am of the opinion that the control assertion has been met.

I. BANK & CASH (INTERIM & FINAL AUDIT)

Internal audit requirement

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

Final Audit

At the year-end date the council had a reconciled bank position. I also reviewed the after-date bank statements for evidence of March transactions to verify the cut off. There were no errors in the sample reviewed.

The March reconciliation has been signed. I am under no doubt the bank is being properly reconciled.

The council has two bank accounts together with a petty cash card with total holdings of £1,271,032. None of the accounts are long term investment accounts and as such do not need to be disclosed in box 9 of the AGAR. It was confirmed that the deposit accounts in part support the earmarked reserves, but not fully.

The council does not have reserve balances greater than twice the precept and as such these do not need reporting to the external auditor.

Section Conclusion

I am of the opinion that the control assertion has been met.

J. YEAR END ACCOUNTS (FINAL AUDIT)

Internal audit requirement

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

The council, at its meeting to sign off the year-end accounts, must discuss the Annual Governance Statement and record this activity in the minutes of the meeting. Based on the internal audit finding, I recommend using the table below as the basis for that discussion. THIS MUST BE A SEPARATE AGENDA ITEM TO THE SIGNING OF THE ANNUAL ACCOUNTS.

Section 1 – Annual Governance Statement

	Annual Governance Statement	<i>'Yes' means that this authority</i>	Suggested response based on evidence
1	We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>	YES – income & expenditure accounts follow latest Accounts and Audit Regulations and practitioners guide recommendations.
2	We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>	YES – there is regular reporting of financial transactions and accounting summaries, offering the opportunity for scrutiny. The council has at least two internal audits per annum. The council has up to date financial regulations
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>	YES – the Clerk is experienced and advises the council in respect of its legal powers. There is no evidence in the accounts to show spending outside of power. The council has financial regulations
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>	YES – the requirements and timescales for 2020/21 year-end were followed.
5	We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>	YES – the council has a risk management scheme and appropriate external insurance.
6	We maintained throughout the year an adequate and effective system of internal audit of the	<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective</i>	YES – the council has appointed an independent and competent internal

	accounting records and control systems.	<i>view on whether internal controls meet the needs of this smaller authority.</i>	auditor has completed two audits during the year.
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>	YES – where matters are raised, action taken by council is recorded in the minutes.
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>	YES – no matters were raised during the internal audit visits.
9	Trust funds including charitable – In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/asset(s), including financial reporting and, if required, independent examination or audit.	<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>	Yes – the council has met its obligations

Section 2 – Accounting Statements

Agar Box Number		2020/21	2021/22	Auditor Notes						
1	Balances brought forward	1,712,251	1,103,789	Agrees to cfwd						
2	Precept or Rates and Levies	1,213,829	1,213,829	Agrees to third party evidence provided to auditor						
3	Total other receipts	57,835	152,193	Agrees to underlying records						
4	Staff costs	460,300	577,328	Agrees to underlying records						
5	Loan interest/capital repayments	58,374	58,374	Agreed to PWLB						
6	All other Payments	1,361,452	535,877	Agrees to underlying records						
7	Balances carried forward	1,103,789	1,298,232	Casts correctly						
8	Total value of cash and short term investments	913,231	1,271,032	Agrees to reconciliation						
9	Total fixed assets plus long term investments and assets	4,221,837	4,222,532	Agrees to register						
10	Total borrowings	594,578	551,484	Agreed to PWLB						
11	For Local Councils Only) Disclosure note re Trust funds (including charitable)	<table border="1" style="width: 100%;"> <tr> <td style="width: 33%;">YES</td> <td style="width: 33%;">NO</td> <td style="width: 33%;">N/A</td> </tr> <tr> <td style="text-align: center;">✓</td> <td></td> <td></td> </tr> </table>	YES	NO	N/A	✓				Yes the council has fulfilled its obligations
YES	NO	N/A								
✓										

The year-end accounts have been correctly prepared on the income & expenditure basis with a box 7 & 8 reconciliation properly completed. The AGAR correctly casts and cross casts and the comparatives have been correctly copied over from the prior year.

The variance analysis is required because there are variances greater than 15% and £500.

Section Conclusion

I am of the opinion that the control assertion has been met.

K. LIMITED ASSURANCE REVIEW (INTERIM AUDIT)

Internal audit requirement

If the authority certified itself as exempt from a limited assurance review in 2020/21, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2020/21 AGAR tick "not covered")

The council did not itself exempt in 2020/21 or 2021/22.

L: TRANSPARENCY (INTERIM & FINAL AUDIT)

Internal audit requirement

The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements.

The council is recommended to follow the transparency code for larger authorities as it has turnover in excess of £200k. A review of the web site shows the council is following some of this. However, I believe the information could be better presented, to make it easier for to locate, which would be more in the spirit of the legislation.

I have sign pointed the clerk to a website that shows transparency as best practice.

<https://www.salisburycitycouncil.gov.uk/your-council/transparency-code>

Section Conclusion

I am of the opinion that the control assertion has been met.

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

Internal audit requirement

The authority, during the previous year (2020-21) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).

The Local Audit and Accountability Act 2014 and the Accounts and Audit Regulations 2015 require that the statement of accounts prepared by the authority (i.e. the Annual Governance & Accountability Return (AGAR) Part 2), the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested, during a period of 30 working days set by the smaller authority and including the first 10 working days of July.

Inspection - Key date	2020/21 Actual	2021/22 Actual
Date Inspection Notice Issued and how published	28 June 2021	24 th June
Inspection period begins	1 July 2021	27 th June
Inspection period ends	13 August 2021	5 August
Correct length	Yes	yes
Common period included?	Yes	yes
Summary of rights document on website?	Attached to inspection announcement	Attached to inspection announcement

Section Conclusion

I am of the opinion that the control assertion has been met.

N. PUBLICATION REQUIREMENTS (INTERIM AUDIT)

Internal audit requirement

The authority has complied with the publication requirements for 2020/21 AGAR.

A review of the website and the findings above shows that the local authority has complied with the regulations in respect of publication.

Section Conclusion

I am of the opinion that the control assertion has been met.

O. TRUSTEESHIP (INTERIM & FINAL AUDIT)

Internal audit requirement

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

It is noted that the charity accounts as published with the charities commission show a net zero position with income matching expenditure in all years. The expenditure figures being taken from the councils own nominal records from the council Sage system. The notes of the accounts also state that the charity has no bank accounts of its own.

This is an obvious double count with the charity and the local authority both reporting the same expenditure in their own respective accounts. This is not correct.

I believe the activities of the charity are in fact undertaken by the council in its position as sole managing trustee and as such the charity accounts should show £nil each year. This would dispense with the requirement to complete charity accounts and save the council considerable accountancy fees each year.

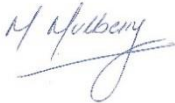
I recommend the council review the need for the charity accounts as the transactions reported are already reported and audited as part of the local authority accounts.

Section Conclusion

I am of the opinion that the control assertion has been met.

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

Kind regards
Yours sincerely



Mark Mulberry

Interim Audit - Points Forward

Audit Point	Audit Findings	Council comments
Reserves	I would recommend the council put together a note of when the earmarked reserves are likely to be utilised and use this to project its future cash requirements for the next 12 to 18 months.	
Charity accounts	I recommend the council review the need for the charity accounts as the transactions reported are already reported and audited as part of the local authority accounts.	
Transparency	I would recommend the council review its transparency information and seek to present this information in a clearer manner. https://www.salisburycitycouncil.gov.uk/your-council/transparency-code	
Fixed Assets	I recommend the fixed asset register is reviewed over the course of the next year with a view to ensure assets are in existence	

Lewes Town Council

Non-Confidential

Committee: Full Council

Date: 23 June 2022

Report Number: FC011

Report by: The Town Clerk and the Responsible Financial Officer

Subject: Statement of Accounts - Annual Return 2021 to 2022 (Section 2 of the Annual Return)

1. Summary

- 1.1 Attached as Appendix 1 to this report, for Council's consideration and approval, is the 2021 to 2022 Accounting Statement, which is the Statutory Statement of Accounts for the Council as at 31 March 2022.

2. Recommendation

- 2.1. The Council is recommended to:
- 1) Approve the Annual Statement of Accounts for the year ended 31 March 2022.
 - 2) Authorise the Mayor, as Chair of the Council, to sign Section 2 of the 2021 to 2022 Annual Governance and Accountability Return on behalf of the Council.

3. Background

- 3.1 The Council is required to produce a Statement of Accounts and have it approved by Council by 30 June each year.
- 3.2 The Statement of Accounts summarises the Council's transactions for the 2021 to 2022 financial year and its position at the year-end of 31 March 2022.
- 3.3 The accounts have been prepared in accordance with The Governance and Accountability for Local Councils - A Practitioners' Guide (England) 2021 to present a true and fair view of the financial position of the Council at 31 March 2022 and its income and expenditure for the year then ended.
- 3.4 The Auditor's job is to review the Annual Governance and Accountability Return and supporting documentation and report whether any matters have come to

their attention that give cause for concern that the relevant legislation and regulatory requirements have not been met. This is a negative assurance Audit.

3.5 The Accounting Statement is attached as Appendix 1. It forms part of the Annual Governance and Accountability Return and comprises four linked sections, which should be read as a whole (see Appendix 1 of the previous report on this agenda)

- The Internal Audit Report
- The Annual Governance Statement (this was the subject of the previous report on this agenda)
- The Accounting Statements
- The External Auditors certificate and opinion (to be completed after the audit)

3.6 In addition to the Accounting Statements as set out in the Annual Return the External Auditor has also asked for:

- A bank reconciliation. The document is attached as Appendix 2.
- An explanation of any significant year on year variances. The document is attached as Appendix 3.
- A reconciliation between boxes 7 and 8 on the accounting statement. The document is attached as Appendix 4.
- The charity commission filing documents for the trust which the council acts as sole managing trustee submitted during 2021 to 2022 in respect of the 2020 to 2021 reporting year. This will be sent with the Annual Return.

3.7 Other points to note in respect of the Accounting Statement are:

- Boxes 1 and 7 are the total useable reserves i.e. the General Reserve + Earmarked Reserves.
- Box 7 is adjusted for Debtors and Creditors to give Box 8 the cash at bank and in hand figure.
- Box 9 is the total book value of Fixed Assets without any deduction for depreciation.

4. Annual Governance Statement

4.1 The Annual Governance Statement is signed on behalf of the Council by the Chair and Town Clerk and was the subject of an earlier report to this meeting.

5. Internal Audit

- 5.1 The Internal Auditor has completed and signed the Annual Internal Audit Report as part of the Annual Return (see Appendix 1 of the previous report on this agenda, page 3).
- 5.2 The full detailed report from the internal auditor was attached as Appendix 2 of the previous report on this agenda. This will be reviewed by the Audit and Governance Panel in July 2021.

Laura Chrysostomou
Town Clerk and Responsible Financial Officer

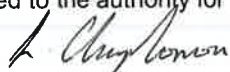
Section 2 – Accounting Statements 2021/22 for

Lewes Town Council

	Year ending		Notes and guidance	
	31 March 2021 £	31 March 2022 £		
1. Balances brought forward	1,712,251	1,103,789	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.	
2. (+) Precept or Rates and Levies	1,213,829	1,213,829	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.	
3. (+) Total other receipts	57,835	152,193	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	460,300	577,328	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.	
5. (-) Loan interest/capital repayments	58,374	58,374	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).	
6. (-) All other payments	1,361,452	535,877	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).	
7. (=) Balances carried forward	1,103,789	1,298,232	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	912,206	1,271,032	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	4,221,837	4,222,532	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	594,578	551,484	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	N/A	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 2022 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



Date

7/6/2022

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

23/06/2022

as recorded in minute reference:

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

Bank Reconciliation

LEWES TOWN COUNCIL
Financial Year ending 31 March 2022

Prepared by Finance Officer

Date 6 June 2022

Balance per Bank statements as at 31 March 2022	£	£
Current account	854,452.40	
Company Credit Cards		
Treasury Reserve Account	450,000.00	
Petty Cash	<u>335.47</u>	
		1,304,787.87

Less: any un-presented cheques at 31 March 2022

25/03/2022	BACS	-12.60	
30/03/2022	BACS	-2,474.40	
30/03/2022	BACS	-1,578.00	
30/03/2022	BACS	-720.00	
30/03/2022	BACS	-679.65	
30/03/2022	BACS	-620.80	
30/03/2022	BACS	-202.30	
30/03/2022	BACS	-168.98	
30/03/2022	BACS	-129.90	
30/03/2022	BACS	-109.97	
30/03/2022	BACS	-102.60	
31/03/2022	BACS	-202.30	
31/03/2022	BACS	-30.00	
31/03/2022	BACS	-198.01	
31/03/2022	BACS	-1,052.15	
31/03/2022	BACS	-358.74	
31/03/2022	BACS	-114.06	
31/03/2022	BACS	-300.00	
31/03/2022	BACS	-9.00	
31/03/2022	BACS	-33.00	
31/03/2022	BACS	-42.08	
31/03/2022	BACS	-55.00	
31/03/2022	BACS	-99.66	
31/03/2022	BACS	-14.27	
31/03/2022	BACS	-205.00	
31/03/2022	BACS	-53.97	
31/03/2022	BACS	-100.00	
31/03/2022	BACS	-52.35	
31/03/2022	BACS	-178.24	
31/03/2022	BACS	-30.00	
31/03/2022	BACS	-11,739.20	
31/03/2022	BACS	-1,206.97	
31/03/2022	BACS	-10,882.53	
			<u>-33,755.73</u>

Add un-banked cash at 31 March 2022

Sales Receipt

0.00

Net balances as at 31 March 2022 (BOX 8)

1,271,032.14

Verified by RFO.....

Date.....

Explanation of variances – pro forma

Name of smaller authority: Lewes Town Council

County area (local councils and East Sussex

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

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

• variances of more than 15% between totals for individual boxes (except variances of less than £200);

• **New from 2020/21 onwards:** variances of £100,000 or more require explanation regardless of the % variation year on year;

• a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

	2020/21 £	2021/22 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	1,712,251	1,103,789				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	1,213,829	1,213,829	0	0.00%	NO		
3 Total Other Receipts	57,835	152,193	94,358	163.15%	YES		An additional £7,854.47 in CIL funds was received in 2021/22 compared with PY. Room hire income was low in 2020/21 due to the community centres being closed due to lockdown and COVID-19. In 2021/22 the centres re-opened fully and income was being received. In addition the refurbished Malling Community Centre opened and generated £11,619 income.
4 Staff Costs	460,300	577,328	117,028	25.42%	YES		Staff costs were lower during 2020/21 as there was no overtime to cover room hires in the community centres as they were closed due to COVID-19. In 2021/22 there were additional costs due to maternity cover for two full time posts and provision in the budget for an overlap between the retiring Town Clerk and the successor Town Clerk for two months.
5 Loan Interest/Capital Repayment	58,374	58,374	0	0.00%	NO		
6 All Other Payments	1,361,452	535,877	-825,575	60.64%	YES		2020/21 included non-recurring payments for major Community Centre refurbishment of £939,464. Adjusted variance attributable to reduced operations due to COVID-19
7 Balances Carried Forward	1,103,789	1,298,232			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	912,206	1,271,032				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	4,221,837	4,222,532	695	0.02%	NO		
10 Total Borrowings	594,578	551,484	-43,094	7.25%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)

Reconciliation between Box 7 and Box 8 in Section 2 - pro forma**(applies to Accounting Statements prepared on an income and expenditure basis only)**

Please complete the highlighted boxes.

Name of smaller authority:

Lewes Town Council

County area (local councils and parish meetings only):

East Sussex

There should only be a difference between Box 7 and Box 8 where the Accounting Statements (Section 2 of the AGAR) have been prepared on an income and expenditure basis and there have been adjustments for debtors/prepayments and creditors/receipts in advance at the year end. Please provide details of the year end adjustments, showing how the net difference between them is equal to the difference between Boxes 7 and 8.

	£	£
Box 7: Balances carried forward		1,298,232.00
Deduct: Debtors (enter these as negative numbers)		
Debtors - Future Allocation Dates	(16,564.34)	Debtors as on BS
VAT	24,327.70	VAT on BS
3	<u>7,763.36</u>	
Deduct: Payments made in advance (prepayments) (enter these as negative numbers)		
1		
2		
Total deductions	-	<u>7,763.36</u>
Add:		
Creditors (must not include community infrastructure levy (CIL) receipts)		
Creditors	12,732.46	Creditors as on BS
CC	299.14	Credit Card
	<u>13,031.60</u>	
Add:		
Receipts in advance (must not include deferred grants/loans received)		
Allotment rents in Advance	141.07	Allotments
Accruals	518.87	
	<u>659.94</u>	
Total additions		<u>13,691.54</u>
Box 8: Total cash and short term investments		<u><u>1,271,032.00</u></u>

Earmarked Reserves 2022 to 2023

Reserve	Nominal code	Res code	Opening Balance 01/04/22 £	Transfer out of EMR	Expenditure to 31/3/23 £	Additions 31/3/22	Closing Balance 31/3/22 £	Reserve balance £	Committed £	Available balance £	Notes
Town Hall	6100/40	3101	232,000.00								Heating replacement + redec as identified in Major Projects Plan
All Saints Centre	6100/50	3102	60,820.00								
Open Spaces		3103	53,000.00								Landport Bottom, Benches, Bins, Bus Shelters etc
Lewes Priory		3104	1,360.00								
Pells Lake		3105	53,729.00								Dredging, wall repointing etc
The Pells		3106	150,239.00								Kiosk? Playground EMR should there be no s106 developer contribution
Commemorations Fund		3107	8,092.00								
Environment Enhancement Fund		3108	20,727.00								
Town Clocks		3109	4,200.00								2 clocks: clock that hangs over narrow section of road maintain tower; Fitroy House clock put in by Lewes BC, LTC paid for clock to be made electronic so occasionally get a bill for maintenance.
Malling Community Centre	6100/51	3110	86,200.00								See FC 23/1/2020-further contribution to assist ESCC in providing pedestrian crossings (Reserve P9) was deleted, and the 2019/20 end-year balance £52,500 was appropriated to Reserve R10 (Malling Community Centre). Remainder of EMR to be spent on supporting revenue costs as estimated & outstanding items from refurb- cafe adjustments/doors to windows/partition office corridor/landscaping
Neighbourhood road-salt bin grants fund		3112	2,583.00								Constituted Residents Group can ask for money from LTC who pay for purchase of bin only. RA pay for install & filing.
Election costs reserve		3113	15,000.00								
Devolution process (Provision)		3114	71,600.00								Possibly Malling Rec (£77k p/y); Convent Garden; Stanley Turner (£80k p/y); Market Tower.
ICT		3115	6,120.00								YE 2022 merged Website and ICT EMR together.
Renewable Energy		3116	22,000.00								Some may be sued for TH Air Source Heat Pump
Neighbourhood Plan		3117	2,200.00								For the review
Staff Cover		3118	5,000.00								Underspent budget from RFO vacancy earmarked to support RFO work in 22/23
			794,870.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Projects in Progress		3120									
Our pictures project		3120	1,000.00								
Historic plaques programme (with FoL)		3120	1,028.00								Est £400 per plaque
Environmental Audits		3120	15,000.00								Environmental audits as identified in visioning-LB, Town, Allotments
Allotments improvements		3120	1,000.00								Balcock equipped water butts/troughs
			18,028.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Community Infrastructure Levy (CIL)											Resolution FC31/3/22 resolved to commit £25k to Piggy Steps Project from CIL, as aprt of a SDNPA CIL Project being put forward.
CIL Expires May 2023		3121	4,387.50								
CIL Expires October 2024		3122	12,324.05								
CIL Expires April 2025		3123	27,833.04								
CIL Expires April 2026		3124	29,506.79								
CIL Expires October 2026		3125	6,180.72								
CIL Expires April 2027		3126									
			80,232.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Totals			£893,130.10	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	
General Fund			£405,102.00								

EMR reconciled to Sage: