



Seaford Town Council

To the Members of the Finance & General Purposes Committee

A meeting of the Finance & General Purposes Committee will be held at the Council Chamber, 37 Church Street, Seaford, on Thursday 22nd March at 7.00 pm, which you are summoned to attend.

James Corrigan
Town Clerk
15th March 2018

Agenda

1. Apologies for Absence and Declaration of Substitute Members

2. Disclosure of Interests

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

3. Public Participation

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

4. Finance Report

- a) To consider report 141/17 regarding receipts, payments and bank reconciliation for September and October 2017 (pages 2 to 7).
- b) To consider report 142/17 regarding the Council budget position for the period of 1st April to 31st March 2018 (pages 8 to 10).

5. Additional Debit Card

To consider report 143/17 requesting approval of an additional Debit Card for the Finance Manager (pages 11 to 12).

6. Bad Debts

To consider report 150/17 presenting the Committee with the current Bad Debt list (pages 13 to 15).

For further information about items appearing on this agenda please contact James Corrigan, Town Clerk, 37 Church Street, Seaford, BN25 1HG. Telephone 01323 894 870.

Circulation:

Committee: Councillor M Brown (Chair) and B Burfield (Vice-Chair). Councillors S Adeniji, D Argent, P Boorman, J Elton, T Goodman, O Honeyman, R Honeyman and L Wallraven.

For information: Councillors D Burchett, L Freeman, N Freeman, R Hayder, A Latham, P Lower, M Wearmouth, B Webb and C White.



Seaford Town Council

Report 141/17

Agenda Item No: 4 (a)
Committee: Finance & General Purposes
Date: 22nd March 2018
Title: Receipts, Payments and Bank Reconciliation Reports for November 2017, December 2017, January 2018 and February 2018.
By: Lucy Clark, Finance Manager
Purpose of Report: To advise the Committee of receipts, payments and bank reconciliations for November 2017, December 2017, January 2018 and February 2018.

Recommendations

You are recommended to note the report.

1. To note (as previously reported) the balance brought forward from October 2017 is £450,449.62.
 2. To note the November 2017 total receipts are £79,201.45 and total payments are £216,119.46 leaving a balance to carry forward of £313,531.60.
 3. To note the December 2017 total receipts are £65,411.50 and total payments are £107,709.68 leaving a balance to carry forward of £271,233.42.
 4. To note the January 2018 total receipts are £47,872.23 and total payments are £129,708.78 leaving a balance to carry forward of £189,396.88
 5. To note that the February 2018 total receipts are £65,119.77 and total payments are £125,273.67 leaving a balance to carry forward of £129,242.98
 6. To note that in addition to the Current Account balance above, the investment account balance is £134,087.07.
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1. Information

- 1.1 As previously reported at the Finance and General Purposes Meeting held on 3rd March 2016, reports prior to this date had comprised of a print out of all cashbook listings of receipts and payments for the prior months have been attached to all agendas.
- 1.2 Since the Council have been involved in processing all receipts and payments for The View, the print outs had become considerably lengthy and costly to produce for each agenda. It is therefore becoming less sustainable to continue to produce in this way.

- 1.3 Financial Regulations 2.2 states that a member other than the Mayor shall be appointed to verify bank reconciliations. The member shall sign the reconciliations and the original bank statements as evidence of verification. This activity shall on conclusion be reported, including any exceptions to and noted by the Finance & General Purposes Committee.
- 1.4 Therefore, in line with the above, this report will attach the signed reconciliation page for the relevant months.
- 1.5 Copies of the cashbook detailing these receipts and payments are available in the members' room and by email should a Councillor so request.
- 1.6 The Chairman of this Committee, Councillor Mark Brown, continues to view and verify that he is in agreement with the bank reconciliations already reconciled by the Finance Manager. This task may also be carried out the Deputy Chairman of this Committee, Councillor Barry Burfield.
- 1.7 Councillor Mark Brown has viewed and verified the bank statements for November 2017, December 2017, January 2018 and February 2018. Signed copies of the reconciliation pages are attached in Appendix A.

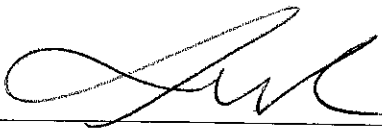
2. Financial Appraisal

The appendices comprise the bank account reconciliations for November 2017, December 2017, January 2018 and February 2018.

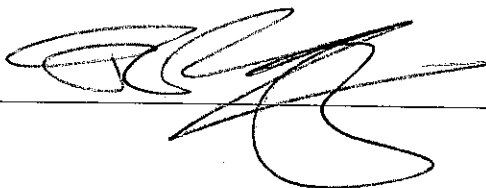
3. Contact Officer

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

Finance Manager



Town Clerk



Bank Reconciliation Statement as at: 30/11/2017 for Cash Book 1 Current/Deposit Account

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Coop Community Direct Plus	30/11/2017	695	307,045.82
			<u>307,045.82</u>
<u>Unpresented Cheques (Minus)</u>			<u>Amount</u>
14/02/2017 202952	Seaford Fair Trade Group	10.00	
30/03/2017 202957/8	St Leonards Church Hall	50.00	
			<u>60.00</u>
			306,985.82
<u>Receipts not Banked/Cleared (Plus)</u>			
11/06/2017		0.50	
28/11/2017		189.86	
28/11/2017		128.00	
29/11/2017		1,760.33	
29/11/2017		202.00	
30/11/2017		65.00	
30/11/2017		2,214.52	
30/11/2017		217.62	
30/11/2017		671.95	
30/11/2017		100.00	
30/11/2017		936.00	
30/11/2017		60.00	
			<u>6,545.78</u>
			313,531.60
			Balance per Cash Book is :- 313,531.60
			Difference is :- 0.00

RECONCILED TO CASHBOOK

Name: _____

Signed: Lucy Clark Date: 7/12/17

CHECKED AND VERIFIED BY:

Name: Mark Brown

Signed: _____ Date: 16/12/17

DEC 17

Date: 09/01/2018

Seaford Town Council 2017/2018

Page No: 1

Time: 17:13

User: LC

Bank Reconciliation Statement as at: 31/12/2017 for Cash Book 1 Current/Deposit Account

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Coop Community Direct Plus	29/12/2017	705	262,351.55
			<u>262,351.55</u>

<u>Unpresented Cheques (Minus)</u>	<u>Amount</u>
14/12/2017 202992 Parochial Church Council of SF	50.00
19/12/2017 202994 Land Registry	40.00
14/02/2017 202952 Seaford Fair Trade Group	10.00
	<u>100.00</u>
	262,251.55

<u>Receipts not Banked/Cleared (Plus)</u>	<u>Amount</u>
11/06/2017	0.50
07/12/2017	0.00
18/12/2017	100.00
27/12/2017	68.27
28/12/2017	200.00
28/12/2017	689.32
29/12/2017	30.00
29/12/2017	487.40
30/12/2017	232.00
30/12/2017	337.02
31/12/2017	184.00
31/12/2017	1,788.00
31/12/2017	318.95
31/12/2017	1,685.00
31/12/2017	2,861.41
	<u>8,981.87</u>
	271,233.42

Balance per Cash Book is :- 271,233.42

Difference is :- 0.00

RECONCILED TO CASHBOOK

Name: LUCY CLARK

Signed: [Signature] Date: 8/1/18

CHECKED AND VERIFIED BY:

Name: M F M BROWN

Signed: [Signature] Date: 22/02/18

JAN 18

Date: 08/02/2018

Seaford Town Council 2017/2018

Page No: 1

Time: 14:13

User: LC

Bank Reconciliation Statement as at: 31/01/2018 for Cash Book 1 Current/Deposit Account

Bank Statement Account Name (s)	Statement Date	Page No	Balances
Coop Community Direct Plus	31/01/2018	715	178,322.89
			<u>178,322.89</u>

Unpresented Cheques (Minus)	Amount
14/12/2017 202992 Parochial Church Council of SF	50.00
15/01/2018 202995 Cllr Linda Wallraven	62.10
14/02/2017 202952 Seaford Fair Trade Group	10.00
	<u>122.10</u>
	178,200.79

Receipts not Banked/Cleared (Plus)

18/12/2017	100.00
28/01/2018	4,140.34
28/01/2018	1,033.35
29/01/2018	160.00
29/01/2018	235.14
30/01/2018	395.00
30/01/2018	660.00
30/01/2018	556.50
30/01/2018	471.15
31/01/2018	20.00
31/01/2018	1,104.00
31/01/2018	1,149.00
31/01/2018	184.88
31/01/2018	986.72
	<u>11,196.08</u>
	189,396.87

Balance per Cash Book is :- 189,396.88

Difference is :- 0.00

RECONCILED TO CASHBOOK
 Name: MAY CLARK
 Signed: [Signature] Date: 8/2/18
 CHECKED AND VERIFIED BY:
 Name: M FUR BROWN
 Signed: [Signature] Date: 22/02/18
 P . 6

Bank Reconciliation Statement as at: 28/02/2018 for Cash Book 1 Current/Deposit Account

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Coop Community Direct Plus	28/02/2018	725	118,429.50
			<u>118,429.50</u>
<u>Unpresented Cheques (Minus)</u>			<u>Amount</u>
14/12/2017 202992	Parochial Church Council of SF	50.00	
28/02/2018 BACS	Office Depot	-41.10	
			<u>8.90</u>
			<u>118,420.60</u>
<u>Receipts not Banked/Cleared (Plus)</u>			
18/02/2018		401.00	
26/02/2018		110.00	
26/02/2018		845.15	
27/02/2018		175.30	
28/02/2018		245.00	
28/02/2018		5,272.28	
28/02/2018		1,430.00	
28/02/2018		54.00	
28/02/2018		771.00	
28/02/2018		350.00	
28/02/2018		218.36	
28/02/2018		472.28	
28/02/2018		478.00	
			<u>10,822.37</u>
			<u>129,242.97</u>
			Balance per Cash Book is :- 129,242.98
			Difference is :- 0.00

RECONCILED TO CASHBOOK

Name: LUCY CLARK

Signed: [Signature] Date: 5/3/18

CHECKED AND VERIFIED BY:

Name: M BROWN

Signed: [Signature] Date: 13/3/18



Seaford Town Council

Report 142/17

Agenda Item No: 4 (b)
Committee: Finance & General Purposes
Date: 22nd March 2018
Title: Finance Report
By: Lucy Clark, Support Services Manager
Purpose of Report: To inform Members of the Income and Expenditure from 1st April 2017 to 31st March 2018 compared to the annual budget.

Recommendations

You are recommended:

1. To approve the report.
-

1. Information

- 1.1 Attached in Appendix A are the statements detailing income and expenditure for the period 1 April 2017 to 31st March 2018 for each Committee compared to the projected annual budget.
- 1.2 Greater detail on reasons for over performance / underperformance of individual budgets has been provided by the Cost Centre Managers when reported to the relevant Committee.
- 1.3 With regards to the Finance and General Purposes Committee report, the overall budget for the period is broadly in line with the projected annual budget.
- 1.4 Variations are reported in Appendix B of this report.

2. Financial Appraisal

The financial implications of this report are detailed in Section 1 of the report.

3. Contact Officer

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

Finance Manager

Town Clerk

Finance & General Purposes Committee Variance Reporting

2017/18

		Variance Reported	Currently Reported
201	Administration		
4000	Salaries & Wages		22/03/2018 - The salaries and wages are estimated to be approx £10K over budget at year end which is primarily due to the changes made following the HR Review.
4003	Sub Contracted Staff	14/12/2017 - The overspend relates to costs for the new RFO which will be met from the EMR	
4015	Office Refreshments	21/09/2017 Water consumption has almost doubled since the budget. Partly due to hot weather May, June & July and the increased nr of staff since last year.	
4100	Telecommunications		22/03/18 - The account will be overspent at year end but this is largely due to the telephone system's maintenance costs for next year. An accrual will be made at year end.
4105	Postage	21/09/2017 A new franking machine has been installed which should reduce costs by year end.	22/03/18 - The costs for 2017/18 have significantly reduced since changing the franking machine last summer.
4110	Advertising & Publicity	21/09/2017 The expenditure % is high due to the cost of the Council Tax Leaflet	22/03/18 - There will be an overspend this year largely relating to the Tax Leaflets for 2016/17 and 2018/19. The cost for last year's tax leaflets were not budgeted for as this was a new item last year. The cost for next year has been pre-paid in this year, but an accrual will be made at year end.
4157	Audit Fees	29/06/17 This is currently showing in credit due to the accrual for external audit costs for 2016/17 yet to be invoiced.	22/03/2018 - This account will remain in credit at year end due to an overcharge in 2016/17 by the Internal Auditor which has now been credited.
4182	Catering & Hospitality	21/09/2017 Relates to expenditure at The View for STC Meetings	
4199	Other Expenditure		22/03/2018 - Relates to recycling and shredding costs for the year.
4272	Equipment Purchase	21/09/2017 Expenditure relates to replacement of IT hardware for the Facilities Dept and new camera for the office 14/12/2017 - The amount in this code will be journalled to the 4111 code and the as reported above, will be covered by the EMR340 Equipment code.	
4414	N Plan Disbursement Budget		22/03/2018 - This will be approximatley £500 overbudget at year end largely due to hall hire.
4900	Suspense Account	29/06/17 This relates to a payment to Facebook that could not be identified in time for the month end. It has now been confirmed that this payment was for boosting various posts for the Golf Course and The View. This will be re-allocated to the correct cost centres by the end of month 3. 21/09/2017 - The amount of £4 now showing in this account relates to a debit card payment to Ebay made in error. The amount will be refunded and show in next months accounts.	
1053	Income Grants	21/09/2017 Grant relating to the Neighbourhood Plan	
205	Premises Church Street		
4050	Rent Payable	14/12/2017 - The Rent is overbudget due to rent increase backdated to 2013 being charged.	
4051	Rates	14/12/2017 - The projected outturn for this account is £1,789 underbudget.	
4059	Church Street Service Charges	14/12/2017 - The service charge is overbudget due to service charge increases dating back to 2013.	
4155	Professional Fees	21/09/2017 Relates to Solicitor advice regarding the Service Charge	

		Variations Reported	Currently Reported
1050	Income Rent		22/03/2018 - The income shows more than budgeted for due to the income for next year being included. This will be accrued at the end of the year bringing the income to around the budgeted figure.
1093	Income Rate Refund	29/06/17 This income in this account relates to the rate refunds dating back 3 years for 37 Church Street	
206 Hurdis House			
4275	Building Maintenance	14/12/2017 - Although no expenses are currently showing, there is a charge of £11,050 due to be paid in the next month for the final account of the building works that took place last year.	
1050	Income Rent	29/06/17 As in previous years, the income showing of £30,481 is not the actual income received. £25K of this relates to the on-going dispute with a previous tenant. 14/12/2017 - The actual projected outturn for this account is £15,825. The budget of £21,000 was set prior to the agreement that Alun Jenkins would pay an amount towards the building works offsetting his invoice.	
210 Civic Expenses			
4106	Stationery	29/06/17 The overspend relates to new Councilor folders being purchased.	
4181	Civi - Mayors Allowance	29/06/17 The underspend relates to an accrual from 2016/17 for A3 frames.	
4183	Civic - Awards	29/06/17 The underspend relates to an accrual from 2016/17 for Town Forum costs	
4184	Civic - Other	29/06/17 The overspend relates to a Trade Mark Application cost.	



Seaford Town Council

Report 143/17

Agenda Item No: 5
Committee: Finance & General Purposes
Date: 22nd March 2017
Title: Additional Debit Card for the Finance Manager
By: Lucy Clark, Finance Manager
Purpose of Report: To agree to the issue of a Debit Card for the Finance Manager

Recommendations

You are recommended:

- 1. To agree to the Finance Manager being issued with a Debit Card.**
-

1. Information

- 1.1 The Council gave permission to obtain Debit Cards for the Council at a Council Meeting held back on 6 November 2014.
- 1.2 An additional Debit Card is now required for the Finance Manager to primarily make necessary cash withdrawals to top up the Petty Cash and to allow for occasional cost saving internet purchases when the Town Clerk is unavailable.
- 1.3 Due to the Post Office changing their banking procedures, the Council is no longer able to obtain cash by cashing a cheque; the only method to obtain cash is by withdrawal using a debit card.
- 1.4 As per the Debit Card Policy, no other person other than the cardholder must use the card. Therefore, this would involve the Town Clerk using his valued work time to attend the Post Office and make necessary withdrawals using his debit card.
- 1.5 It would be far more practicable to allow the issue of a Debit Card to the Finance Manager who can then take on this responsibility.
- 1.6 A maximum daily limit of £250 (the maximum Petty Cash Float allowed) is suggested to be set for this card.
- 1.7 All debit card purchases will be in accordance with the Councils Debit Card policy and procedures as outlined in the Finance Regulations.


2. Financial Appraisal

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

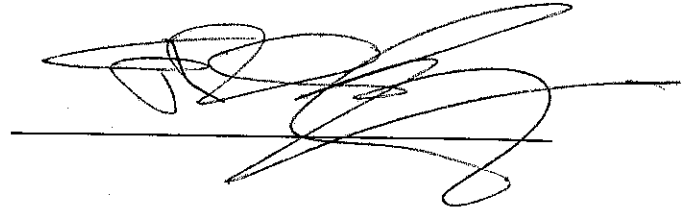
3. Contact Officer

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

Finance Manager

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

Town Clerk

A handwritten signature in black ink, written over a horizontal line. The signature is more complex and less legible than the one above.



Seaford Town Council

Report 150/17

Agenda Item No: 6
Committee: Finance & General Purposes
Date: 22nd March 2017
Title: Bad Debt Report
By: Lucy Clark, Finance Manager
Purpose of Report: To inform the Committee of current bad debts over 90 days.

Recommendations

You are recommended:

- 1. To inform the Committee of the current bad debts over 90 days and agree to report the a write off schedule to Full Council.**
-

1. Information

- 1.1** A list of current bad debts over 90 days old is attached in Appendix A for your information. (Note; this does not include those items currently in legal dispute).
- 1.2** The Finance Department are taking all the necessary steps to recover these outstanding amounts.
- 1.3** Where the amounts are unlikely to be recovered, a write off schedule will be presented to Full Council to request that the amount be written off.
- 1.4** As it currently stands, despite numerous letters and phone calls, there has been no response from Mr E [REDACTED] and it has been rumoured that he has moved location. This account will be recommended to be written off at the next Council Meeting.
- 1.5** A new Bad Debt Policy has been written and will be presented to the next Full Council Meeting for approval.

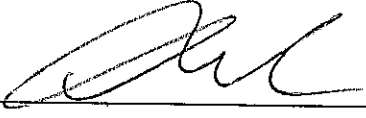
2. Financial Appraisal

- 2.1** There are no financial implications directly as a result of this report however should Full Council agree to the write off of E [REDACTED] Account, there will be a loss to the council of £286.00.

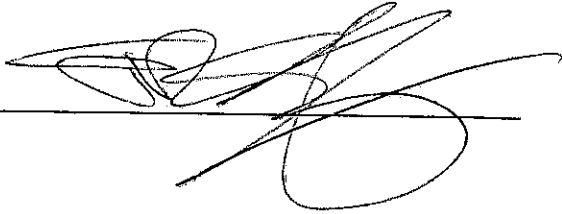
3. Contact Officer

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

Finance Manager



Town Clerk



Debtors Report to the Finance & General Purposes Committee - 22nd March 2018

Account Code	Client Name	Description	Invoice Date	Invoice No.	Amount Due	Amount Paid	Balance Due	Date Due	Notes
BOU001	[REDACTED]	Concession on Seaford; Temporary Tattoos - Part July 17	17/07/2017	4362	£ 32.80	£ -	£ 32.80	21/07/2017	The Finance Department are liaising with the Facilities Department to understand why payment not made. It would seem that some of these invoices should not have been raised as there was no trading from October but a failure in communications meant that these have continued. Where mistakenly invoiced, these will be credited. Where invoices should have been paid, these will continue to be chased.
		Temporary Tattoos - Aug 17	31/08/2017	4362	£ 100.00	£ -	£ 100.00	30/09/2017	
		Temporary Tattoos - Sep 17	29/09/2017	4415	£ 100.00	£ -	£ 100.00	29/10/2017	
		Temporary Tattoos - Oct 17	31/10/2017	4472	£ 100.00	£ -	£ 100.00	30/11/2017	
		Temporary Tattoos - Nov 17	30/11/2017	4523	£ 100.00	£ -	£ 100.00	31/12/2017	
		Temporary Tattoos - Dec 17	31/12/2017	4565	£ 100.00	£ -	£ 100.00	31/01/2018	
		Temporary Tattoos - Jan 17	31/01/2018	4565	£ 100.00	£ -	£ 100.00	28/02/2018	
[REDACTED]	[REDACTED]	Golf Season Ticket (Intermediate 2) 2016/17	01/04/2016	3504	£ 348.00	£ 87.00	£ 261.00	30/09/2016	
		Admin Charge for Failed Direct Debit	01/09/2016	3632	£ 25.00	£ -	£ 25.00	15/09/2016	
FORCES FIT	[REDACTED]	Hire of Salts Junior Football Pitch - Nov 17	31/10/2017	4470	£ 70.00	£ -	£ 70.00	30/11/2017	
		Hire of Salts Junior Football Pitch - Dec 17	30/11/2017	4521	£ 70.00	£ -	£ 70.00	30/12/2017	
MAC003	[REDACTED]	Half a Page Advert & Listing @ Seaford Christmas Magic	20/11/2017	4504	£ 168.00	£ -	£ 168.00	20/11/2017	These two outstanding invoices are currently indispute and are being dealt with by the Finance Department
									It has been promised that this will be paid by the end of March. The finance department continues to chase this.

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