



Seaford Town Council

Seaford Town Council Finance & General Purposes Committee Meeting Agenda – 16th December 2021

To the Members of the Finance & General Purposes Committee

Councillors M Brown (Chair), B Payne (Vice-Chair), N Adil, D Argent, L Boorman, J Cash, O Honeyman, R Honeyman, J Meek, R Reed and L Wallraven.

A meeting of the **Finance & General Purposes Committee** will be held in the Council Chambers, 37 Church Street, Seaford, BN25 1HG on **Thursday, 16th December 2021** at **7.00pm**, which you are summoned to attend.

Adam Chugg, Town Clerk

8th December 2021

PLEASE NOTE:

- **Public attendance physically/in person at this meeting will be limited to 10 due to the size of the meeting space.**
- **The meeting will be video recorded and uploaded to the Town Council's YouTube channel after the meeting.**
- **See the end of the agenda for further details of public access and participation.**
- **All participants are encouraged to carry out a home Covid test before attending the meeting, wear a mask at the meeting (where able to do so) and ensure hands are sanitised upon entering.**

AGENDA

1. Apologies for Absence

To consider apologies for absence.

2. Disclosure of Interests

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

3. Public Participation

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

4. [Receipts, Payments and Bank Reconciliation Reports for October and November 2021](#)

To consider report 141/21 advising the Committee of Receipts, Payments and Bank Reconciliations for October and November 2021 (pages 6 to 9).

5. [Finance Report](#)

To consider report 142/21 informing the Committee of the Income and Expenditure to 30th November 2021 and highlight significant variances from budget (pages 10 to 26).

6. [Mayor's Chain of Office](#)

To consider report 148/21 setting out options for the Committee's consideration regarding the updating, replacing, or continuing with the current Mayor's Chain of Office (pages 27 to 31).

7. [2022 – 2023 Venue and Hire Charges](#)

To consider report 143/21 advising on the increased costs to the current Venue and Hire Charges and the removal of Office Services (pages 32 to 36).

8. [Finance & General Purposes Draft Budget 2022 – 2023](#)

To consider report 146/21 presenting the Finance & General Purposes Committee Draft Budgets for 2022-2023 and projected budgets to 2026-2027 (pages 37 to 46).

9. [Seaford Town Council Draft Budget 2022 – 2023](#)

To consider report 147/21 presenting the Seaford Town Council Draft Budgets for 2022-2023 and projected budgets to 2026-2027 (pages 47 to 67).

10. Exclusion of the Press & Public

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

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

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

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

11. Receipts Due for Payment at 30th November 2021 EXEMPT

To consider exempt report 144/21 informing the Committee of unpaid receipts due on 30th September 2021 (exempt pages 1 to 3).

Reason for exemption: to progress confidential debtor matters.

Explanation of Reason: under Data Protection and Freedom of Information legislation, information about the financial arrangements and activities of a business or individual must remain confidential between the parties involved.

12. Unpaid Golf Direct Debits EXEMPT

To consider exempt report 145/21 informing the Committee of unpaid direct debit payments for golf season tickets (exempt pages 4 to 6).

Reason for exemption: to progress confidential debtor matters.

Explanation of Reason: under Data Protection legislation, information about the financial arrangements and activities of an individual must remain confidential between the parties involved.

AGENDA NOTES

For further information about items on this Agenda please contact:

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

Email: admin@seafordtowncouncil.gov.uk

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

Circulation:

All Town Councillors, Young Mayor, Deputy Young Mayor and registered email recipients.

Public Access:

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

1. Attending the meeting in person.

Due to health and safety restrictions, the number of public in attendance will be limited to 10. The Town Council therefore asks that you contact

georgia.raeburn@seafordtowncouncil.gov.uk or 01323 894 870 to register your interest in attending at least 24 hours before the meeting.

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

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

OR

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

Public Access to the Venue:

If you are attending the meeting in person, please arrive for 6.55pm where you will be shown into the meeting for a 7.00pm start.

Public Participation:

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

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

1. Your statement should be regarding business on the agenda for that meeting.
2. You will only be able to speak at a certain point of the meeting; the Chair of the meeting will indicate when this is.
3. You do not have to state your name if you don't want to.
4. If you are unsure of when best to speak, either query this with an officer/councillor ahead of the meeting or raise your hand during the public participation item of the meeting and ask the Chair – they will always be happy to advise.
5. When the Chair has indicated that it is the part of the meeting that allows public participation, raise your hand and the Chair will invite you to speak in order.
6. Statements by members of the public are limited to four minutes and you don't automatically have the right to reply. The Chair may have to cut you short if you overrun on time or try to speak out of turn – this is just to ensure the meeting stays on track.

7. Where required, the Town Council will try to provide a response to your statement but if it is unable to do so at the meeting, may respond in writing following the meeting.
8. Members of the public should not speak at other points of the meeting.
9. A summarised version of your statement, but no personal details, will be recorded in the minutes of the meeting.

Public Comments:

Members of the public looking to submit comments on any item of business on the agenda can do so in writing ahead of the meeting and this will be circulated to all committee members. Comments can be submitted by email to admin@seafordtowncouncil.gov.uk or by post to the Town Council offices.

Covid-safety Measures:

While Covid restrictions are no longer mandated, in most situations, the Town Council wishes to stay vigilant and mindful of the health and safety of its meeting participants by continuing to observe the following:

1. Do not attend the meeting if you are displaying any Covid-19 symptoms; a high temperature, a new continuous cough or a loss or change to your sense of smell or taste (source [NHS website](#)); or if there is any reason to believe you have been in contact with someone with Covid-19.
2. You are encouraged to wear a mask at the meeting, in particular when moving around the venue.
3. The Town Council would encourage anyone attending the meeting in person to have carried out a rapid lateral flow coronavirus test before attending. These are tests taken at home, giving you an instant result, and ordered for free from the [Gov.uk website](#) or by calling 119 (open 7am to 11pm, calls are free).
4. If you test positive, do not attend the meeting; you will need to self-isolate immediately and follow the advice on the [NHS website](#).
5. Touch as few shared surfaces as possible when at the meeting and bring your own supplies (reusable water bottles, pens, tissues, copies of agendas etc).



Seaford Town Council

Report No:	141/21
Agenda Item No:	4
Committee:	Finance & General Purposes
Date:	16th December 2021
Title:	Receipts, Payments and Bank Reconciliation Reports for October and November 2021
By:	Lucy Clark, Finance Manager
Purpose of Report:	To advise the Committee of Receipts, Payments and Bank Reconciliations for October and November 2021

Recommendations
The Finance & General Purposes Committee is recommended:
1.To note the contents of the report.

1. Information

- 1.1 In line with the Town Council's Financial Regulations, a councillor other than the Mayor shall be appointed to verify the bank reconciliations. The councillor shall sign the reconciliation and the original bank statement page as evidence of verification. This activity shall then on conclusion be reported, including any exceptions, to the Finance & General Purposes Committee to be noted.
- 1.2 The Chair of this Committee is the current appointed councillor and continues to view and verify that he is in agreement with the bank reconciliations already reconciled by the Finance Manager.
- 1.3 In line with the above, the bank statements for October 2021 have been viewed and verified by the Chairman of this committee. Hard copies are available on request.

- 1.4 The bank statements for November 2021 were only reconciled by the Finance Manager shortly before this agenda has been issued so they have yet to be verified by the Chair but are likely to have been completed by the date of the meeting.
- 1.5 Attached in Appendix A is a table showing the total receipts and payments for the months of October and November 2021.
- 1.6 Cashbooks and BACS pages detailing these transactions are available on request.
- 1.7 The Finance Manager continues to monitor the Cooperative current account ensuring that there are enough funds to cover monthly outgoings, drawing down as necessary from the CCLA account which can be organised on a day's notice provided there are two authorised signatories.
- 1.8 For clarity, the CCLA account has been set up in a way that monies within this account can only be transferred back and forth to the nominated Cooperative Account; any other type of payments from this account cannot be made.
- 1.9 The Town Council has funds in the Public Sector Deposit Fund (PSDF). Dividends are earned daily on funds with the CCLA and are paid at the end of each month into the Cooperative current account. A total of £208.95 dividends has been received since April 2021.
- 1.10 Since 1st April 2021, a total of £900,000 has been transferred into the CCLA account bringing the total to £1,425,000.
- 1.11 The Responsible Finance Officer (RFO) previously explained that there was the possibility of negative interest rates. Fortunately, this has not been the case and the interest rate has fluctuated slightly since April giving an average interest rate of 0.0276% over the last eight months.
- 1.12 As previously reported, the PSDF is a low-risk fund with points to note:
 - a) Security (AAA rated)
 - b) Liquidity (same day / 1 day access)
 - c) Yield (above the market after management fees)
 - d) £1.3bn fund - £100m from town & parish councils
 - e) £25,000 minimum investment
 - f) The only money market fund used by town & parish councils




g) Current yield (as at 30th November 2021) is 0.0436% net of management fees compared to zero / 0.01% with some other companies used by principle authorities.

2. Financial Appraisal

2.1 As of 30th November 2021, the actual monies held in the Cooperative current account were £123,206.06 along with £1,425,000 being held in the CCLA Account. The balance carried forward in the Accounts (Appendix A) includes items that are in the accounts but not yet cleared at the bank.

3. Contact Officer

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

Finance Manager	
RFO	
Town Clerk	

Report 141-21 Appendix A

Co-Operative Bank Current Account

Month	Brought Forward	Receipts (CR)	Payments (DR)	Balance to Carry Forward
October	£ 223,928.38	£ 178,052.29	£ 187,066.68	£ 214,913.99
November	£ 214,913.99	£ 68,686.85	£ 154,291.26	£ 129,309.58

CCLA Investment Account

Month	Brought Forward	CR (Transferred FROM Co-op Account)	DR (Transferred INTO Co-Op Account)	Balance to Carry Forward
October	£ 1,425,000.00	£ -	£ -	£ 1,425,000.00
November	£ 1,425,000.00	£ -	£ -	£ 1,425,000.00

Detailed Income & Expenditure by Budget Heading 30/11/2021

Month No: 8

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Community Services							
<u>105 Salts Recreation Ground</u>							
1025 Income Sponsorship	230	0	(230)			0.0%	230
1050 Income Rent	1,927	2,155	228			89.4%	
1051 Income Insurance Recharge	1,564	1,480	(84)			105.7%	
1055 Income Memorial Bench	1,320	0	(1,320)			0.0%	
1058 Income Water Recharge	0	4,525	4,525			0.0%	
1066 Income Concession	11,566	12,000	434			96.4%	
1073 Sports Pitch Hire & Green Fees	4,981	2,000	(2,981)			249.1%	
1095 Income Tennis Courts	0	6,000	6,000			0.0%	
Salts Recreation Ground :- Income	21,588	28,160	6,572			76.7%	230
4052 Water & Sewerage	(3,350)	8,420	11,770		11,770	(39.8%)	
4055 Electricity	161	300	139		139	53.7%	
4095 Tennis Court Expenditure	0	6,000	6,000		6,000	0.0%	
4096 LTA Loan	0	7,010	7,010		7,010	0.0%	
4100 Telecommunications	175	250	75		75	70.1%	
4115 Insurance	3,516	3,690	174		174	95.3%	
4250 Memorial Bench	486	0	(486)		(486)	0.0%	
4251 Dog Bin Emptying	1,250	2,000	750		750	62.5%	
4252 Additional Litter Pick	0	1,000	1,000		1,000	0.0%	
4260 Grounds Maintenance Contract	43,213	69,635	26,422		26,422	62.1%	
4261 Grounds Maint non contract	7,116	6,000	(1,116)		(1,116)	118.6%	
4275 Building Maintenance	2,699	3,000	301		301	90.0%	
Salts Recreation Ground :- Indirect Expenditure	55,266	107,305	52,039	0	52,039	51.5%	0
Net Income over Expenditure	(33,678)	(79,145)	(45,467)				
6001 less Transfer to EMR	230						
Movement to/(from) Gen Reserve	(33,908)						
<u>106 Crouch Recreation Ground</u>							
1050 Income Rent	1,219	2,550	1,331			47.8%	
1051 Income Insurance Recharge	565	635	70			88.9%	
1053 Income Grants	12,800	0	(12,800)			0.0%	
1055 Income Memorial Bench	2,600	0	(2,600)			0.0%	
1058 Income Water Recharge	(2,000)	3,000	5,000			(66.7%)	
1073 Sports Pitch Hire & Green Fees	8,764	6,500	(2,264)			134.8%	
Crouch Recreation Ground :- Income	23,948	12,685	(11,263)			188.8%	0
4052 Water & Sewerage	(1,638)	5,100	6,738		6,738	(32.1%)	

Detailed Income & Expenditure by Budget Heading 30/11/2021

Month No: 8

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4115 Insurance	772	880	108		108	87.7%	
4250 Memorial Bench	1,293	0	(1,293)		(1,293)	0.0%	
4251 Dog Bin Emptying	893	1,375	482		482	64.9%	
4260 Grounds Maintenance Contract	26,533	34,890	8,357		8,357	76.0%	
4261 Grounds Maint non contract	1,688	5,000	3,312		3,312	33.8%	
4275 Building Maintenance	17,926	500	(17,426)		(17,426)	3585.1%	5,000
Crouch Recreation Ground :- Indirect Expenditure	47,466	47,745	279	0	279	99.4%	5,000
Net Income over Expenditure	(23,518)	(35,060)	(11,542)				
6000 plus Transfer from EMR	5,000						
Movement to/(from) Gen Reserve	(18,518)						
<u>107 Martello Fields</u>							
1050 Income Rent	9,251	5,000	(4,251)			185.0%	
Martello Fields :- Income	9,251	5,000	(4,251)			185.0%	0
4115 Insurance	6	10	4		4	57.8%	
4251 Dog Bin Emptying	714	1,100	386		386	64.9%	
4260 Grounds Maintenance Contract	9,733	16,200	6,467		6,467	60.1%	
4261 Grounds Maint non contract	1,804	3,000	1,196		1,196	60.1%	
Martello Fields :- Indirect Expenditure	12,257	20,310	8,053	0	8,053	60.4%	0
Net Income over Expenditure	(3,006)	(15,310)	(12,304)				
<u>108 Other Open Spaces</u>							
1025 Income Sponsorship	230	0	(230)			0.0%	230
1050 Income Rent	90	90	0			100.0%	
1053 Income Grants	942	0	(942)			0.0%	
1055 Income Memorial Bench	1,500	0	(1,500)			0.0%	
1066 Income Concession	507	0	(507)			0.0%	
1072 Income Trees for Seaford	2,382	0	(2,382)			0.0%	2,382
Other Open Spaces :- Income	5,652	90	(5,562)			6279.5%	2,612
4018 Water Refill Maint	45	0	(45)		(45)	0.0%	45
4052 Water & Sewerage	336	310	(26)		(26)	108.4%	
4115 Insurance	33	0	(33)		(33)	0.0%	
4154 Land Registry Fees	0	60	60		60	0.0%	
4250 Memorial Bench	1,241	0	(1,241)		(1,241)	0.0%	
4251 Dog Bin Emptying	1,428	2,200	772		772	64.9%	
4260 Grounds Maintenance Contract	18,614	23,645	5,031		5,031	78.7%	
4261 Grounds Maint non contract	2,956	6,500	3,544		3,544	45.5%	

Detailed Income & Expenditure by Budget Heading 30/11/2021

Month No: 8

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4262 Trees for Seaford	4,661	0	(4,661)		(4,661)	0.0%	4,661
4275 Building Maintenance	1,442	500	(942)		(942)	288.4%	
Other Open Spaces :- Indirect Expenditure	30,756	33,215	2,459	0	2,459	92.6%	4,706
Net Income over Expenditure	(25,105)	(33,125)	(8,020)				
6000 plus Transfer from EMR	4,706						
6001 less Transfer to EMR	2,612						
Movement to/(from) Gen Reserve	(23,011)						
<u>113 Crypt</u>							
1051 Income Insurance Recharge	269	380	111			70.8%	
Crypt :- Income	269	380	111			70.8%	0
4115 Insurance	269	380	111		111	70.8%	
4275 Building Maintenance	0	500	500		500	0.0%	
Crypt :- Indirect Expenditure	269	880	611	0	611	30.6%	0
Net Income over Expenditure	0	(500)	(500)				
<u>114 South Street</u>							
4275 Building Maintenance	786	1,000	214		214	78.6%	
South Street :- Indirect Expenditure	786	1,000	214	0	214	78.6%	0
Net Expenditure	(786)	(1,000)	(214)				
<u>115 Martello Tower</u>							
4115 Insurance	1,692	1,745	53		53	97.0%	
4275 Building Maintenance	130	4,000	3,870		3,870	3.3%	
Martello Tower :- Indirect Expenditure	1,822	5,745	3,923	0	3,923	31.7%	0
Net Expenditure	(1,822)	(5,745)	(3,923)				
<u>116 Seaford Head Estate</u>							
1011 Income Filming	36,670	15,000	(21,670)			244.5%	
1050 Income Rent	11,295	10,000	(1,295)			112.9%	
1053 Income Grants	0	3,250	3,250			0.0%	
1054 Income Other	429	600	171			71.5%	
1066 Income Concession	1,750	3,300	1,550			53.0%	
1200 Income Nature Reserve	479	0	(479)			0.0%	
Seaford Head Estate :- Income	50,623	32,150	(18,473)			157.5%	0

Detailed Income & Expenditure by Budget Heading 30/11/2021

Month No: 8

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4115 Insurance	418	880	462		462	47.5%	
4199 Other Expenditure	818	1,200	382		382	68.2%	
4251 Dog Bin Emptying	714	1,100	386		386	64.9%	
4260 Grounds Maintenance Contract	1,149	2,000	851		851	57.4%	
4261 Grounds Maint non contract	2,179	3,000	821		821	72.6%	
4275 Building Maintenance	120	1,000	880		880	12.0%	
4500 Nature Reserve Expenses	16,370	16,200	(170)		(170)	101.1%	
4501 Filming Expenses	7,334	3,000	(4,334)		(4,334)	244.5%	
Seaford Head Estate :- Indirect Expenditure	29,102	28,380	(722)	0	(722)	102.5%	0
Net Income over Expenditure	21,521	3,770	(17,751)				
117 Seafont							
1011 Income Filming	2,265	0	(2,265)			0.0%	
1025 Income Sponsorship	710	0	(710)			0.0%	710
1057 Income Electricity Recharge	2,024	3,000	976			67.5%	
1058 Income Water Recharge	0	100	100			0.0%	
1066 Income Concession	53,520	41,820	(11,700)			128.0%	
1078 Income Entertainment Area	5,600	0	(5,600)			0.0%	
1084 Income Promenade	178	150	(28)			118.4%	
Seafont :- Income	64,297	45,070	(19,227)			142.7%	710
4018 Water Refill Maint	115	0	(115)		(115)	0.0%	115
4052 Water & Sewerage	(4)	500	504		504	(0.8%)	
4055 Electricity	2,024	3,000	976		976	67.5%	
4115 Insurance	913	955	42		42	95.6%	
4155 Professional Fees	0	1,000	1,000		1,000	0.0%	
4250 Memorial Bench	45	0	(45)		(45)	0.0%	
4253 Shelters	1,161	2,500	1,339		1,339	46.4%	
4254 Martello Entertainments Area	665	0	(665)		(665)	0.0%	
4255 The Shoal Expenditure	0	500	500		500	0.0%	
4261 Grounds Maint non contract	2,567	7,000	4,433		4,433	36.7%	
4270 Vehicles & Equipment Maint	0	100	100		100	0.0%	
4275 Building Maintenance	1,541	2,000	459		459	77.0%	
4301 Public Works Loan Payment	0	22,000	22,000		22,000	0.0%	
4501 Filming Expenses	400	0	(400)		(400)	0.0%	
Seafont :- Indirect Expenditure	9,427	39,555	30,128	0	30,128	23.8%	115
Net Income over Expenditure	54,870	5,515	(49,355)				
6000 plus Transfer from EMR	115						
6001 less Transfer to EMR	710						
Movement to/(from) Gen Reserve	54,275						

Detailed Income & Expenditure by Budget Heading 30/11/2021

Month No: 8

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
118 Beach Huts							
1019 Rechargeable Income	930	0	(930)			0.0%	
1054 Income Other	402	0	(402)			0.0%	
1057 Income Electricity Recharge	180	100	(80)			180.0%	
1060 Beach Huts Site Licence	26,823	24,455	(2,368)			109.7%	
1061 Beach Hut Annual Rent	13,530	15,195	1,665			89.0%	
1066 Income Concession	4,495	6,240	1,745			72.0%	
1094 Income Seasonal Beach Huts	13,313	0	(13,313)			0.0%	
Beach Huts :- Income	59,673	45,990	(13,683)			129.8%	0
4019 Rechargeable Expenditure	880	0	(880)		(880)	0.0%	
4021 Electricity Top Up Cards	0	100	100		100	0.0%	
4051 Rates	3,402	5,140	1,739		1,739	66.2%	
4055 Electricity	162	0	(162)		(162)	0.0%	
4110 Advertising & Publicity	0	1,000	1,000		1,000	0.0%	
4115 Insurance	1,028	1,215	187		187	84.6%	
4258 Seasonal Beach Hut Revenue Exp	12,493	2,000	(10,493)		(10,493)	624.6%	
4275 Building Maintenance	653	3,000	2,347		2,347	21.8%	
Beach Huts :- Indirect Expenditure	18,618	12,455	(6,163)	0	(6,163)	149.5%	0
Net Income over Expenditure	41,055	33,535	(7,520)				
119 Old Town Hall							
1050 Income Rent	1,100	1,275	175			86.2%	
1051 Income Insurance Recharge	160	200	40			80.2%	
Old Town Hall :- Income	1,260	1,475	215			85.4%	0
4115 Insurance	160	200	40		40	80.2%	
4275 Building Maintenance	0	2,000	2,000		2,000	0.0%	
Old Town Hall :- Indirect Expenditure	160	2,200	2,040	0	2,040	7.3%	0
Net Income over Expenditure	1,100	(725)	(1,825)				
121 Seaford in Bloom							
1054 Income Other	417	415	(2)			100.4%	
Seaford in Bloom :- Income	417	415	(2)			100.4%	0
4402 Seaford in Bloom	5,130	5,000	(130)		(130)	102.6%	
Seaford in Bloom :- Indirect Expenditure	5,130	5,000	(130)	0	(130)	102.6%	0
Net Income over Expenditure	(4,713)	(4,585)	128				

Detailed Income & Expenditure by Budget Heading 30/11/2021

Month No: 8

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>125 Allotments</u>							
1050 Income Rent	1,019	1,035	16			98.4%	
Allotments :- Income	<u>1,019</u>	<u>1,035</u>	<u>16</u>			<u>98.4%</u>	<u>0</u>
4261 Grounds Maint non contract	0	500	500		500	0.0%	
Allotments :- Indirect Expenditure	<u>0</u>	<u>500</u>	<u>500</u>	<u>0</u>	<u>500</u>	<u>0.0%</u>	<u>0</u>
Net Income over Expenditure	<u>1,019</u>	<u>535</u>	<u>(484)</u>				
<u>130 Other Recreation</u>							
4410 Swimming Pool	0	10,000	10,000		10,000	0.0%	
Other Recreation :- Indirect Expenditure	<u>0</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>	<u>10,000</u>	<u>0.0%</u>	<u>0</u>
Net Expenditure	<u>0</u>	<u>(10,000)</u>	<u>(10,000)</u>				
<u>134 CCTV</u>							
4055 Electricity	1,404	2,550	1,146		1,146	55.1%	
4115 Insurance	336	400	64		64	84.0%	
4276 CCTV	4,049	9,000	4,951		4,951	45.0%	
CCTV :- Indirect Expenditure	<u>5,790</u>	<u>11,950</u>	<u>6,160</u>	<u>0</u>	<u>6,160</u>	<u>48.5%</u>	<u>0</u>
Net Expenditure	<u>(5,790)</u>	<u>(11,950)</u>	<u>(6,160)</u>				
<u>135 Community Service Other</u>							
1070 Armed Forces Day Income	0	2,000	2,000			0.0%	
1075 Income Christmas Event	707	7,210	6,503			9.8%	
Community Service Other :- Income	<u>707</u>	<u>9,210</u>	<u>8,503</u>			<u>7.7%</u>	<u>0</u>
4115 Insurance	52	60	8		8	86.2%	
4195 Events Expenditure	315	1,000	685		685	31.5%	
4273 Christmas Lights	7,646	15,000	7,354		7,354	51.0%	
4281 Christmas Event Expenses	1,870	10,300	8,430		8,430	18.2%	
4282 Armed Forces Day Expenditure	170	2,000	1,830		1,830	8.5%	
Community Service Other :- Indirect Expenditure	<u>10,052</u>	<u>28,360</u>	<u>18,308</u>	<u>0</u>	<u>18,308</u>	<u>35.4%</u>	<u>0</u>
Net Income over Expenditure	<u>(9,345)</u>	<u>(19,150)</u>	<u>(9,805)</u>				
<u>225 Projects Pool</u>							
1014 CIL & S106 Receipts	87,430	0	(87,430)			0.0%	87,430
1016 Beach Hut Sales	37,000	0	(37,000)			0.0%	37,000
1053 Income Grants	1,000	400,000	399,000			0.3%	
Projects Pool :- Income	<u>125,430</u>	<u>400,000</u>	<u>274,570</u>			<u>31.4%</u>	<u>124,430</u>

Detailed Income & Expenditure by Budget Heading 30/11/2021

Month No: 8

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4257 Seafront Improvement Plan	275	50,000	49,725		49,725	0.6%	275
4274 Projects Expenditure	0	2,000	2,000		2,000	0.0%	
4420 Bonn BH Capital Expenditure	1,280	0	(1,280)		(1,280)	0.0%	1,280
4421 Martello Toilets Capital Costs	10,547	400,000	389,454		389,454	2.6%	10,547
4423 Salts Development Plan	0	20,000	20,000		20,000	0.0%	
4424 South Hill Barn Development	1,627	5,000	3,373		3,373	32.5%	
Projects Pool :- Indirect Expenditure	13,728	477,000	463,272	0	463,272	2.9%	12,102
Net Income over Expenditure	111,702	(77,000)	(188,702)				
6000 plus Transfer from EMR	12,102						
6001 less Transfer to EMR	124,430						
Movement to/(from) Gen Reserve	(627)						
<u>301 Planning & Highways</u>							
4263 Bus Shelter Maintenance/Clean	210	1,500	1,290		1,290	14.0%	
4451 Twitten Naming	0	1,000	1,000		1,000	0.0%	
Planning & Highways :- Indirect Expenditure	210	2,500	2,290	0	2,290	8.4%	0
Net Expenditure	(210)	(2,500)	(2,290)				
Community Services :- Income	364,132	581,660	217,528			62.6%	
Expenditure	240,839	834,100	593,261	0	593,261	28.9%	
Net Income over Expenditure	123,293	(252,440)	(375,733)				
plus Transfer from EMR	21,922						
less Transfer to EMR	127,982						
Movement to/(from) Gen Reserve	17,233						
Finance & General Purposes							
<u>201 Administration</u>							
1053 Income Grants	(0)	0	0			0.0%	
1054 Income Other	100	100	0			100.0%	
1059 Income Photocopying	20	0	(20)			0.0%	
1062 Income Telephone Recharge	365	570	205			64.0%	
1176 Precept	984,150	984,150	0			100.0%	
1190 Interest Received	160	1,000	840			16.0%	
Administration :- Income	984,795	985,820	1,025			99.9%	0
4000 Salaries & Wages	205,495	316,925	111,430		111,430	64.8%	
4001 Employers NI	17,152	26,340	9,188		9,188	65.1%	

Detailed Income & Expenditure by Budget Heading 30/11/2021

Month No: 8

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4002 Employers Superannuation	35,796	56,425	20,629		20,629	63.4%	
4009 Recruitment Costs	127	1,000	873		873	12.7%	
4010 Staff Training	1,455	4,000	2,545		2,545	36.4%	
4012 Staff Expenses	0	800	800		800	0.0%	
4015 Office Refreshments	0	400	400		400	0.0%	
4100 Telecommunications	2,437	4,750	2,313		2,313	51.3%	
4105 Postage	24	400	376		376	6.0%	
4106 Stationery	566	1,800	1,234		1,234	31.4%	
4107 Photocopier	778	1,900	1,122		1,122	40.9%	
4108 Recycling & Shredding	0	210	210		210	0.0%	
4110 Advertising & Publicity	0	1,500	1,500		1,500	0.0%	
4112 Subscriptions	4,959	5,500	541		541	90.2%	
4113 Software Support	8,284	9,500	1,216		1,216	87.2%	
4114 Licence Fee	55	55	0		0	100.0%	
4115 Insurance	1,721	2,000	279		279	86.0%	
4116 Web Site	1,233	1,000	(233)		(233)	123.3%	
4154 Land Registry Fees	18	100	82		82	18.0%	
4155 Professional Fees	1,250	15,000	13,750		13,750	8.3%	
4156 Bank Charges	660	1,500	840		840	44.0%	
4157 Audit Fees	(120)	3,000	3,120		3,120	(4.0%)	
4182 Catering & Hospitality	0	100	100		100	0.0%	
4199 Other Expenditure	0	3,000	3,000		3,000	0.0%	
4272 Furniture & Equipment	270	2,000	1,730		1,730	13.5%	
Administration :- Indirect Expenditure	282,159	459,205	177,046	0	177,046	61.4%	0
Net Income over Expenditure	702,636	526,615	(176,021)				
<u>205 Premises - Church Street</u>							
1050 Income Rent	4,672	7,610	2,938			61.4%	
Premises - Church Street :- Income	4,672	7,610	2,938			61.4%	0
4050 Rent payable	19,780	20,375	595		595	97.1%	
4051 Rates	6,625	8,695	2,070		2,070	76.2%	
4059 Church Street Service Charges	3,323	18,000	14,677		14,677	18.5%	
4115 Insurance	4	5	1		1	74.0%	
4201 Cleaning & Hygiene	0	300	300		300	0.0%	
4270 Vehicles & Equipment Maint	214	350	136		136	61.0%	
4275 Building Maintenance	148	1,000	852		852	14.8%	
4903 Term Maintenance	0	500	500		500	0.0%	
Premises - Church Street :- Indirect Expenditure	30,093	49,225	19,132	0	19,132	61.1%	0
Net Income over Expenditure	(25,421)	(41,615)	(16,194)				

Detailed Income & Expenditure by Budget Heading 30/11/2021

Month No: 8

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>206 Premises - Hurdis House</u>							
1050 Income Rent	17,113	23,270	6,157			73.5%	
1051 Income Insurance Recharge	386	425	39			90.7%	
Premises - Hurdis House :- Income	17,498	23,695	6,197			73.8%	0
4115 Insurance	398	425	27		27	93.8%	
4155 Professional Fees	0	5,000	5,000		5,000	0.0%	
4301 Public Works Loan Payment	7,501	15,005	7,504		7,504	50.0%	
Premises - Hurdis House :- Indirect Expenditure	7,900	20,430	12,530	0	12,530	38.7%	0
Net Income over Expenditure	9,599	3,265	(6,334)				
<u>210 Civic Expenses</u>							
4010 Staff Training	80	0	(80)		(80)	0.0%	
4013 Members Expenses	15	150	135		135	9.9%	
4014 Member Training	0	1,000	1,000		1,000	0.0%	
4106 Stationery	0	500	500		500	0.0%	
4113 Software Support	2,313	3,500	1,187		1,187	66.1%	
4115 Insurance	197	240	43		43	82.0%	
4180 Room Hire	4,024	0	(4,024)		(4,024)	0.0%	
4181 Civic - Mayors Allowance	429	1,000	571		571	42.9%	
4182 Catering & Hospitality	0	500	500		500	0.0%	
4183 Civic - Awards	(94)	250	344		344	(37.7%)	
4184 Civic - other	247	150	(97)		(97)	164.3%	
4188 Town Crier Expenses	35	250	215		215	14.0%	
4189 Young Mayor	182	250	68		68	72.6%	
4190 Election Costs	0	6,500	6,500		6,500	0.0%	
Civic Expenses :- Indirect Expenditure	7,427	14,290	6,863	0	6,863	52.0%	0
Net Expenditure	(7,427)	(14,290)	(6,863)				
<u>215 Grants</u>							
4401 Grants	14,050	15,000	950		950	93.7%	
4406 SFA-CAB	5,000	5,000	0		0	100.0%	
Grants :- Indirect Expenditure	19,050	20,000	950	0	950	95.2%	0
Net Expenditure	(19,050)	(20,000)	(950)				
Finance & General Purposes :- Income	1,006,966	1,017,125	10,159			99.0%	
Expenditure	346,628	563,150	216,522	0	216,522	61.6%	
Movement to/(from) Gen Reserve	660,337						

Golf Course and The View

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Detailed Income & Expenditure by Budget Heading 30/11/2021

Month No: 8

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>101 Golf Course</u>							
1000 Golf Course Season Ticket	191,889	170,000	(21,889)			112.9%	
1001 Golf Course Green Fees M-F	120,486	82,000	(38,486)			146.9%	
1002 Golf Course Green Fees w/eb/h	78,398	71,300	(7,098)			110.0%	
1003 Golf Course Societies	56,557	72,400	15,843			78.1%	
1004 Golf Course Locker	985	1,100	115			89.6%	
1007 Golf Course Air Traffic	5,625	7,500	1,875			75.0%	
1050 Income Rent	0	85	85			0.0%	
1054 Income Other	771	650	(121)			118.6%	
1077 Income Sale Equipment	3,100	3,000	(100)			103.3%	
1311 Buggy Hire	14,767	17,500	2,733			84.4%	
Golf Course :- Income	472,579	425,535	(47,044)			111.1%	0
4000 Salaries & Wages	64,203	98,285	34,082		34,082	65.3%	
4001 Employers NI	5,605	8,715	3,110		3,110	64.3%	
4002 Employers Superannuation	8,541	17,080	8,539		8,539	50.0%	
4009 Recruitment Costs	0	500	500		500	0.0%	
4010 Staff Training	980	2,000	1,020		1,020	49.0%	
4011 Staff Protective Clothing	1,244	1,250	6		6	99.5%	
4041 Golf Professional Retainer	30,556	55,000	24,444		24,444	55.6%	
4045 Golf Course Player Costs	830	1,000	170		170	83.0%	
4046 Golf Club Membership Fees	14,520	14,300	(220)		(220)	101.5%	
4051 Rates	2,645	21,355	18,710		18,710	12.4%	
4052 Water & Sewerage	86	1,000	914		914	8.6%	
4060 Refuse	187	350	163		163	53.5%	
4100 Telecommunications	454	750	296		296	60.5%	
4105 Postage	0	50	50		50	0.0%	
4106 Stationery	153	350	197		197	43.7%	
4110 Advertising & Publicity	0	500	500		500	0.0%	
4112 Subscriptions	490	500	10		10	98.0%	
4113 Software Support	1,376	1,935	559		559	71.1%	
4114 Licence Fee	75	75	0		0	100.0%	
4115 Insurance	8,630	9,785	1,155		1,155	88.2%	
4116 Web Site	72	75	3		3	96.0%	
4155 Professional Fees	0	5,000	5,000		5,000	0.0%	
4156 Bank Charges	4,191	4,500	309		309	93.1%	
4201 Cleaning & Hygiene	74	500	426		426	14.9%	
4251 Dog Bin Emptying	857	1,325	468		468	64.7%	
4261 Grounds Maint non contract	30,333	37,000	6,667		6,667	82.0%	
4270 Vehicles & Equipment Maint	9,672	15,280	5,608		5,608	63.3%	
4271 Vehicle & Equipment Lease	68,237	66,850	(1,387)		(1,387)	102.1%	

Detailed Income & Expenditure by Budget Heading 30/11/2021

Month No: 8

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4272 Furniture & Equipment	9,190	8,500	(690)		(690)	108.1%	690
4275 Building Maintenance	0	1,200	1,200		1,200	0.0%	
4276 CCTV	0	200	200		200	0.0%	
4279 Fire & Security	450	1,000	550		550	45.0%	
4308 Rent - Shop, Locker & Chng Rms	33,333	50,000	16,667		16,667	66.7%	
4309 Buggy Lease & Maintenance	4,697	8,000	3,303		3,303	58.7%	
Golf Course :- Indirect Expenditure	301,683	434,210	132,527	0	132,527	69.5%	690
Net Income over Expenditure	170,896	(8,675)	(179,571)				
6000 plus Transfer from EMR	690						
Movement to/(from) Gen Reserve	171,586						
<u>103 The View</u>							
1050 Income Rent	500	1,000	500			50.0%	
1053 Income Grants	24,696	0	(24,696)			0.0%	
1091 Income Building Maintenance	305	0	(305)			0.0%	
1305 Income Hire Pro-Shop & Chg Rms	33,333	50,000	16,667			66.7%	
1306 Income Golf Club Room Hires	907	0	(907)			0.0%	
1307 Income Bar Sales	94,060	120,000	25,940			78.4%	
1308 Income Food Sales	151,791	240,000	88,209			63.2%	
1310 Income - Society Food	26,256	16,000	(10,256)			164.1%	
1312 Function Food Sales	36,524	0	(36,524)			0.0%	
1313 Function Bar Sales	1,041	0	(1,041)			0.0%	
1316 Events Income - The View	105	0	(105)			0.0%	
1318 Income The View Kiosk	674	0	(674)			0.0%	
The View :- Income	370,193	427,000	56,807			86.7%	0
4000 Salaries & Wages	146,566	219,660	73,094		73,094	66.7%	
4001 Employers NI	9,361	16,180	6,819		6,819	57.9%	
4002 Employers Superannuation	11,504	22,070	10,566		10,566	52.1%	
4003 Sub-contracted Staff	2,165	4,000	1,835		1,835	54.1%	
4009 Recruitment Costs	1,083	0	(1,083)		(1,083)	0.0%	
4010 Staff Training	30	1,000	970		970	3.0%	
4012 Staff Expenses	0	150	150		150	0.0%	
4016 Staff Uniform	16	100	84		84	15.8%	
4017 Timesheet & Rota Software	206	220	14		14	93.5%	
4051 Rates	850	6,865	6,015		6,015	12.4%	
4052 Water & Sewerage	973	4,900	3,927		3,927	19.9%	
4055 Electricity	10,722	19,500	8,778		8,778	55.0%	
4056 Gas	2,202	5,000	2,798		2,798	44.0%	
4060 Refuse	1,972	3,500	1,528		1,528	56.4%	

Detailed Income & Expenditure by Budget Heading 30/11/2021

Month No: 8

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4100 Telecommunications	1,867	3,000	1,133		1,133	62.2%	
4105 Postage	0	100	100		100	0.0%	
4106 Stationery	542	1,000	458		458	54.2%	
4110 Advertising & Publicity	1,278	5,000	3,722		3,722	25.6%	
4112 Subscriptions	75	75	0		0	100.0%	
4113 Software Support	963	1,100	137		137	87.5%	
4114 Licence Fee	910	1,000	90		90	91.0%	
4115 Insurance	3,100	3,920	820		820	79.1%	
4116 Web Site	168	220	52		52	76.5%	
4156 Bank Charges	3,079	5,000	1,921		1,921	61.6%	
4196 Events Expenditure - The View	501	0	(501)		(501)	0.0%	
4201 Cleaning & Hygiene	9,738	15,000	5,262		5,262	64.9%	
4202 Linen Cleaning	1,259	600	(659)		(659)	209.8%	
4270 Vehicles & Equipment Maint	1,381	2,000	619		619	69.0%	
4272 Furniture & Equipment	2,137	1,000	(1,137)		(1,137)	213.7%	
4275 Building Maintenance	4,162	3,000	(1,162)		(1,162)	138.7%	
4276 CCTV	196	500	304		304	39.2%	
4279 Fire & Security	776	1,500	725		725	51.7%	
4301 Public Works Loan Payment	69,591	105,000	35,409		35,409	66.3%	
4303 Food Expenditure	71,943	96,000	24,057		24,057	74.9%	
4304 Bar Expenditure	34,895	42,000	7,105		7,105	83.1%	
4306 Catering Utensils & Equip	347	1,000	653		653	34.7%	
4307 Bar Utensils & Equip	28	250	222		222	11.2%	
4311 Pest Control	1,380	850	(530)		(530)	162.3%	
4313 Stock Take	500	2,200	1,700		1,700	22.7%	
4314 Cost of Card Top Up Incentives	2,536	3,000	464		464	84.5%	
4315 The View Kiosk Expenditure	150	0	(150)		(150)	0.0%	
4903 Term Maintenance	1,060	2,000	940		940	53.0%	
The View :- Indirect Expenditure	402,212	599,460	197,248	0	197,248	67.1%	0
Net Income over Expenditure	(32,019)	(172,460)	(140,441)				
Golf Course and The View :- Income	842,771	852,535	9,764			98.9%	
Expenditure	703,895	1,033,670	329,775	0	329,775	68.1%	
Net Income over Expenditure	138,877	(181,135)	(320,012)				
plus Transfer from EMR	690						
Movement to/(from) Gen Reserve	139,567						

Detailed Income & Expenditure by Budget Heading 30/11/2021

Month No: 8

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Grand Totals:- Income	2,213,869	2,451,320	237,451			90.3%	
Expenditure	1,291,362	2,430,920	1,139,558	0	1,139,558	53.1%	
Net Income over Expenditure	<u>922,507</u>	<u>20,400</u>	<u>(902,107)</u>				
plus Transfer from EMR	22,613						
less Transfer to EMR	127,982						
Movement to/(from) Gen Reserve	<u>817,137</u>						

Finance & General Purposes Committee Variance Reporting 16/12/2021

		Previously Reported	Current Update
201	Administration		
1176	Precept	<p>21.07.21 - The Precept cost centre has been moved to 201 so now shows within this Committee. The first half was received in April with the 2nd half due in September.</p> <p>28.10.21 - The Precept has now been received in full and which £400,000 has been moved to the CCLA Deposit account.</p>	As previously reported
1190	Interest Received	21.07.21 - The interest received is much lower than budgeted due to interest rates plummeting since the budget was set. It is likely to only achieve around 15% of the budgeted income this year.	As previously reported
4105	Postage	28.10.21 - The cost to date is minimal largely due to not working in the office along with a credit on the Pitney Bowes account which has reduced the need to pay for top ups. It is estimated that only half this budget will be spent this year.	As previously reported
4110	Advertising & Publicity	28.10.21 - The budget is largely for the Council Tax Leaflets which will be spent early in 2022.	As previously reported
4111	Office Purchased DNU	28.10.21 - This cost centre is no longer being used with the existing costs of £25 being transferred to 4272.	As previously reported
4112	Subscriptions	21.07.21 - This account code shows a high % of expenditure due to most subscription costs being paid out in the first couple of months of the financial year.	As previously reported
4113	Software Support	21.07.21 - This account code shows a high % of expenditure due to the annual Schools ICT costs which are paid in April each year.	As previously reported
4114	Licence Fee		16.12.21 - This budget relates to the ICO costs which have been fully paid with no further costs due this year.
4115	Insurance	21.07.21 - The insurance costs show a high % of expenditure as all of this is charged in April. It is likely that a saving will be made in this account by the year end.	As previously reported
4116	Website		16.12.21 - This account will be overspent at the year-end by approximately £450 due to 'Stripe' being added to the website. Stripe is a payment platform which will allow certain payments to the Council being made through the website once the system is in place.
4157	Audit Fees	<p>21.07.21 - This account is showing a credit due to the accrual from the previous year. We do not receive the External Audit fees for 20/21 until September.</p> <p>28.10.21 - The fees for the Internal & External Audit for 20/21 have now been paid leaving a credit of £120 where the internal audit fee was not as much as the predicted budget. There will be further fees to come out for the interim internal audit fee due in December which will then start to use this year's budget.</p>	As previously reported
4272	Furniture & Equipment		16.12.21 - Just to note that this account code name has changed from Equipment Purchase Capital to Furniture & Equipment.
210	Civic Expenses		
4010	Staff Expenses		16.12.21 - An amount of £80 was put through this account in error as should have been coded to 4013. A journal will be made in December to rectify this error.
4180	Room Hire	21.07.21 - This account shows unbudgeted costs that relate to the venue hire and related costs that had to be spent to enable the Town Council to conduct its meetings within the legal requirements following the the change in law in May.	16.12.21 - Whilst restrictions have eased, the size of the Council Chambers remains unsuitable for conducting Full Council meetings and so therefore alternative venues are still required. It is estimated that the costs may reach £4,900 by the year-end.
4183	Civic - Awards	21.07.21 - This account is showing a credit due to the accrual from the previous year.	As previously reported
4190	Election Costs	28.10.21 - The invoice for the May bi-election is due in November/December when most of this budget will be spent.	As previously reported

		Previously Reported	Current Update
215	Grants		
4401	Grants	28.10.21 - Of the remaining £950, £864 is yet to be awarded to the Cricket Club. A balance of £86 will remain at the year end.	As previously reported
4406	SFA-CAB	28.10.21 - This amount is due to be spent in the next few weeks once the CAB's Service Level Agreement has been finalised.	16.12.21 - This has now been paid.



Seaford Town Council

Report No:	142/21
Agenda Item No:	5
Committee:	Finance & General Purposes
Date:	16th December 2021
Title:	Finance Report
By:	Lucy Clark, Finance Manager
Purpose of Report:	To inform the Committee of the Income and Expenditure to 30th November 2021 and highlight significant variances from budget.

Recommendations
The Finance & General Purposes Committee is recommended:
1.To note the contents of the report.

1. Information

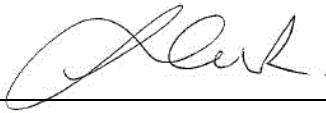


- 1.1 Attached in Appendix A is the detailed income and expenditure for the period of 1st April 2021 to 30th November 2021 for each committee compared to the annual budget.
- 1.2 Details for over/under performance of individual budgets is provided by the cost centre managers when reporting to the relevant committee.
- 1.3 With regards to the Finance & General Purposes (F&GP) Committee Income & Expenditure report, significant variances are reported in Appendix B.

2. Financial Appraisal

- 2.1 As at 30th November 2021, the F&GP budget percentage is broadly in line with the projected annual budget with actual spend of £346,628 being 61.6% of the budget. The income received of £1,006,966 shows as being 99% of the budget which is due to the all the precept having now been received.

3. Contact Officer

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

Finance Manager	
RFO	
Town Clerk	



Seaford Town Council

Report No:	148/21
Agenda Item No:	6
Committee:	Finance & General Purposes Committee
Date:	16th December 2021
Title:	Mayor's Chain of Office
By:	Isabelle Mouland, Assistant Town Clerk
Purpose of Report:	To set out options for the Committee's consideration regarding the updating, replacing, or continuing with the current Mayor's Chain of Office.

Recommendations
The Finance & General Purposes Committee is recommended:
1.To consider the options set out within this report. 2.To consider any expenses in order to feed into the budget setting process.

1. Information

- 1.1 The Mayor of Seaford's Chain of Office is a valuable historic item. It is usually worn by the Mayor of Seaford to civic engagements within Seaford.
- 1.2 The Chain is made from 9ct yellow gold with engravable links and the Seaford Town Council badge at the centre.
- 1.3 In 2015, the last engravable link was engraved, meaning that since 2015 the Town Council has not added the successive Mayors' names to the Chain.
- 1.4 Mayors' names are however added to the Town Council's civic boards in the Council Chamber yearly.
- 1.5 Officers have researched and present four options for the future of the Mayor of Seaford's Chain of Office and recommend that the Committee consider these options in order to feed any expense into the budget setting process.

- 1.6 If the Committee were to decide to purchase new links or a new Chain, it is recommended that replacement or additions happen during the 2023-2024 municipal year.

2. Options

2.1 **Option One: *Add the maximum amount of engravable links to the centre of the current Chain of Office and engrave with the Mayors' names since 2015.***

- (a) The maximum number of links that can be added to the centre of the Chain is five, which would take the engraved names up to the 2020 Mayor.
- (b) In order to ensure that the links added were in keeping with the current Chain, the current Chain would need to be fully refurbished when the new links are added.
- (c) The cost to refurbish the current Chain and add five links is within the region of £10,000 plus VAT.
- (d) Engraving costs (approx. £50 per link) will then be additional once the Chain has been restored and new links added.

2.2 **Option Two: *Retire the current Chain of Office, replace with a new like for like Chain of Office and engrave the Mayors' names since 2015.***

- (a) The current Chain would be retired and placed into a locked cabinet in the Council Chamber.
- (b) A like for like Chain of 9ct yellow gold would cost the Town Council in the region of £20,000 plus VAT.
- (c) Engraving (approx. £50 per link) and lockable cabinet (approx. £200) will then be additional once the Chain has been purchased.

2.3 **Option Three: *Retire the current Chain of Office, replace with a new Chain of Office (not like for like) and engrave the Mayors' names since 2015.***

- (a) The current Chain would be retired and placed into a locked cabinet in the Council Chamber.
- (b) A hallmarked silver gilt chain would cost the Town Council in the region of £3,000 plus VAT depending on the final design. An example of the look of the links on a silver gilt chain are below, compared with the current 9ct yellow gold chain:



(Silver Gilt Chain)



(Current 9ct Yellow Gold Chain)

- (c) Engraving (approx. £50 per link) and lockable cabinet (approx. £200) will then be additional once the Chain has been purchased.

2.4 Option Four: *Continue to use the current Chain of Office as a piece of the Town Council's historical regalia.*

- (a) Officers have researched and found that some Town Councils have not replaced or updated mayoral chains for years and the chain is seen as a piece of the Town's history.
- (b) The names of elected Mayors are added to the Town Council's civic boards in the Council Chambers and will continue to be updated as part of officers yearly civic tasks.
- (c) Former Mayors also currently receive a Former Mayors badge as recognition from the Town Council which can be worn to civic events in the Town.
- (d) There would be no additional cost to the Town Council.

3. Conclusion

- 3.1** Whilst **option one** would be nice, the £10,250 expense would still only bring the Chain's engraved Mayors' names up to 2020, meaning that the Chain would again be full. This option would also make the chain quite heavy.
- 3.2** **Option two** is a very expensive option, however this shows the value of the Town Council's current Chain excluding the additional historical value.



- 3.3 Option three** is a reasonable cost if the Committee wished to retire the current Chain and look to purchase a new one just with a less valuable metal and design.
- 3.4** With both **options two and three** the Committee will need to consider the fact that the new chain would have quite a few blank links for a while. With these options the Committee will also need to consider the retirement of the current Chain and whether this might be a shame due to the value of the current Chain and the Council Chamber being used less frequently, meaning the historic Chain would be less visible.
- 3.5** Not only due to the monetary value of the current Chain, but due to its historical value, **option four** would be the officer's preferred recommendation. Having spoken with other Town Councils such as Rye Town Council in East Sussex, the Mayor's Chain is seen a highly regarded piece of historical regalia and proudly passed down through the years.

4. Financial Appraisal

- 4.1** £10,000 has been included in the Civic – Other (4184) draft budget for 2023-2024. This budget may need increasing depending on the option chosen by the Committee:
- (a) Option One increased by £10,250 plus VAT**
 - (b) Option Two increased by £20,450 plus VAT**
 - (c) Option Three increased by £3,450 plus VAT**
 - (d) Option Four – no additional increase**
- 4.2** Should the Committee decide on options one-three for 2022-2023, then the above sums will need adding to the 2022-2023 budget. Each £10,000 added adds approximately 1% to the Band D Council tax.
- 4.3** A further option is to add a smaller sum every year to the budget and earmark underspends at the year end towards replacing the chain at a later date. The Committee may think that this method would take too long as the current chain is full now, but it is something that could be done for any future chain replacement.
- 4.4** When considering the options the Committee should also consider that if options one, two or three are chosen then there will be ongoing costs to engrave the new links

5. Contact Officer

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

Assistant Town Clerk	
Town Clerk	



Seaford Town Council

Exempt Report No:	143/21
Agenda Item No:	7
Committee:	Finance & General Purposes
Date:	16th December 2021
Title:	2022 – 2023 Venue and Hire Charges
By:	Lucy Clark, Finance Manager
Purpose of Report:	To advise on the increased costs to the current Venue and Hire Charges and the removal of ‘office service’ chargeable facilities

Recommendations
The Finance & General Purposes Committee is recommended:
1.To approve the Venue and Hire Charge Fees as proposed in Appendix B of report 143/21.

1. Information

- 1.1 A list of all current Venue and Hire Charges can be seen in Appendix A with the new charges proposed from April 2022 being shown in Appendix B.

37 Church Street Hire & ‘Office Services’

- 1.2 In previous years the Town Council provided venue charges relating to 37 Church Street where certain rooms were available for hire along with ‘office services’ in the way of photocopying and printing.
- 1.3 In November 2019 it was reported to this Committee that it was becoming more impracticable to hire out the Council Chambers and the upstairs meeting room due to the growing number of staff within the Church Street offices and that the meeting room was no longer available as it had been assigned for daily office use.
- 1.4 It was therefore agreed that the Town Council would no longer rent out these rooms, with the exception of bookings for the Citizens Advice Bureau

as they sub-let part of the building at 37 Church Street and it is only reasonable to enable use of a larger meeting room onsite.

- 1.5 As this is not intended to change, these hire charges will now be removed from the budget book.
- 1.6 In addition, it is intended to remove the 'office services' from the fees list, relating to former photocopying and printing services offered. In the last three years, with the exception of internal journals, this service has not been utilised.

Open Spaces

- 1.7 Open Spaces Hire Charges have recently been incorporated within the Events Policy, which was presented to the Community Services Committee on 25th November 2021 and will be presented to Full Council for adoption in January 2021.
- 1.8 As the prices are the current year's rate, it is intended to increase these by approximately 3% from April 2022, rounding them up to the nearest fifty pence.

Beach Huts


- 1.9 In relation to the Bönningstedt and Martello Beach Hut service charges and rental rates, a 2% increase has been incorporated in the budget, which was recently approved for inclusion in the draft budget by the Community Services Committee.
- 1.10 In relation to the Seasonal Beach Huts, the weekly peak season price has increased by £10 and the weekly off-peak season price has increased by £15.



2. Financial Appraisal

- 2.1 The financial implications are explained in the above section, relating to the budget for the 2022 – 2023 financial year but not having an impact on this 2021 – 2022 financial year.

3. Contact Officer

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

Finance Manager	
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RFO	
Town Clerk	

Current Hire Charges

Effective from 1 April 2021 until 31 March 2022

Open Spaces	Not for Profit / Voluntary Groups (All Exempt from VAT)			Commercial / Outside Bodies (All Exempt from VAT)		
	Day Rate	Set Up Rate	Hourly Rate	Day Rate	Set Up Rate	Hourly Rate
Crouch Gardens - Ornamental	£ 33.45	£ 16.75	£ 6.70	£ 171.25	£ 83.55	£ 27.85
Crouch Gardens - Pitch	£ 44.55	£ 22.30	£ 14.45	£ 171.25	£ 83.55	£ 27.85
Martello East Field	£ 169.75	£ 84.85	£ 42.45	£ 424.35	£ 189.95	£ 106.10
Martello West Field	£ 42.45	£ 21.20	£ 13.80	£ 275.85	£ 95.50	£ 53.05
Promenade	£ 44.55	£ 44.55	n/a	£ 44.55	£ 44.55	n/a
Salts Recreation Grounds	£ 178.25	£ 86.50	£ 89.15	£ 445.60	£ 200.55	£ 106.10
South Hill Barn	£ 33.45	£ 16.75	£ 6.70	£ 178.25	£ 89.15	£ 44.55

Static Beach Huts	
Martello - Site Licence	£439.88 (incl VAT)
Martello - Rental Fees	£1,423.61 (incl VAT)
Bonningstedt - Site Licence	£525.30 (incl VAT)

Seasonal Beach Huts	
West View Beach Hut Weekly Hire Off-Peak Season: April, May, June and September	£125.00 (incl VAT)
West View Beach Hut Weekly Hire Peak Season: July and August	£150.00 (incl VAT)

Proposed Hire Charges

Effective from 1 April 2022 until 31 March 2023

Open Spaces	Not for Profit / Voluntary Groups (All Exempt from VAT)			Commercial / Outside Bodies (All Exempt from VAT)		
	Day Rate	Set Up Rate	Hourly Rate	Day Rate	Set Up Rate	Hourly Rate
Crouch Gardens - Ornamental	£ 34.50	£ 17.50	£ 7.00	£ 176.50	£ 86.00	£ 29.00
Crouch Gardens - Pitch	£ 46.00	£ 23.00	£ 15.00	£ 176.50	£ 86.00	£ 29.00
Martello East Field	£ 175.00	£ 88.00	£ 44.00	£ 437.00	£ 196.00	£ 109.50
Martello West Field	£ 44.00	£ 22.00	£ 14.50	£ 284.50	£ 98.50	£ 55.00
Promenade	£ 46.00	n/a	n/a	£ 46.00	n/a	n/a
Salts Recreation Grounds	£ 184.00	£ 89.00	£ 92.00	£ 459.00	£ 207.00	£ 109.50
South Hill Barn	£ 34.50	£ 17.50	£ 7.00	£ 184.00	£ 92.00	£ 46.00

Static Beach Huts

Martello - Site Licence	£448.00 (incl VAT)
Martello - Rental Fees	£1,452.00 (incl VAT)
Bönningstedt - Site Licence	£535.00 (incl VAT)

Seasonal Beach Huts

West View Beach Hut Weekly Hire Off-Peak Season: April, May, June and September	£135.00 (incl VAT)
West View Beach Hut Weekly Hire Peak Season: July and August	£165.00 (incl VAT)



Seaford Town Council

Report No:	146/21
Agenda Item No:	8
Committee:	Finance & General Purposes (F&GP)
Date:	16th December 2021
Title:	F&GP Draft Budget Report, 2022-2023
By:	Karen Singleton, Responsible Financial Officer (RFO)
Purpose of Report:	To present the F&GP Committee Draft Budgets for 2022-2023 and projected budgets to 2026-2027.

Recommendations
The Finance & General Purposes Committee is recommended:
1. To comment upon the draft Committee Budget for 2022-2023 and the projected budgets to 2023-2027 and recommend its proposals to Full Council as part of the overall Seaford Town Council budget.

1. Information

- 1.1 Attached to this report, as Appendix 1, is the draft F&GP Committee Budget for 2022-2023 and the projected budgets for 2023-2024, 2024-2025, 2025-2026 and 2026-2027.
- 1.2 To support the Committee's understanding of the budgets, attached as Appendix 2 is the current Income & Expenditure for the first six months of this financial year, including the actual figures for 2020-2021.
- 1.3 All budgets have been set on a prudent basis. Income has only been included where certain, savings have been made and budgets cut wherever possible.
- 1.4 As part of the budget setting process, the figures have been reviewed by Town Council officers and the Chair of this Committee.

2. Budget Information

2.1 Administration (201)

1176- On the Omega report at Appendix 2, this cost centre includes the precept from 2021-2022 whereas previously it was shown in a stand alone cost centre, not assigned to any committee. The Precept is not shown on the F&GP budget spreadsheet, it is shown as the balancing figure on the Summary page for the Full Council.

1190- Interest received - this budget has been reduced from £1,000 to £250 to reflect the current low interest rates.

4000, 4001 & 4002- the Salaries budgets include an assumed 2% increase in 2021 - 2022 (not yet agreed nationally) and 2022 – 2023, plus the additional 1.25% employers National Insurance contributions announced in the Government's budget. Also included are sums for the agreed new staff structure and maternity cover.

4106- the stationery budget has been reduced from £1,800 to £1,000 to reflect the lower expense of working from home and working more electronically.

4118- a new code has been created for IT hardware & equipment. £8,000 has been included as a new server (approx. £4,000) will be required in 2022 and some of the staff work laptops are coming to the end of their useful life.

4272- an additional £1,000 has been included in the Furniture & Equipment budget to replace the tables in the Chamber, as they have come to the end of their useful life.

2.2 Church Street (205)

No significant changes to last year's budgets.

2.3 Hurdis House (206)

1050- this budget has been increased by 2% but doesn't contain any changes that may be brought about by the changes in the lease as they are as yet uncertain.

4155- Professional fees have been reduced as they shouldn't be required in 2022.

2.4 Civic Expenses (210)

4014- the Members Training budget has been increased to ensure there is provision for councillors to attend relevant training to support them in their roles.

4113- the Software Support budget has reduced as councillors no longer have SIRAS.

4118- a budget of £2,000 has been added for 2023-2024 and 2024-2025 to pay for any equipment that may be required if it is decided to 'go paperless' at meetings, which would require providing councillors with a device to view documents electronically.

4180- the Room Hire budget has been created to hire rooms for Council/Committee meetings, should the need arise.

4181- the Mayor's Expenses budget was decreased last year due to the Town Council's financial constraints. It has been increased for 2022 back to the pre-Covid level to ensure there is enough budget to support a new Mayor.

4184- Civic Other costs budget includes a sum for the Queen's Platinum Jubilee in 2022. A sum of £10,000 has been included in 2023- 2024 for the Mayor's Chain which is the subject of another report on this agenda.

4190- Election Costs are budgeted to spread the cost of the elections across four years.

2.5 Grants Pool (215)

4401- the Discretionary Grants budget has been increased to £20,000 from £15,000 as requested by the Committee during the 2021-2022 budget setting process.

3. Earmarked Reserves (EMRs)

3.1 There is currently £14,248.41 in 320- Elections EMR. Some of this may be used if the cost of the May 2021 by-election exceeds the current year budget of £6,500.


4. Financial Appraisal

4.1 The bottom line shows that overall, this Committee's budget requirement has increased by 9.08%/ £48,130, from £530,175 to £578,305.

4.2 Every £10,000 increase or decrease in the budget effects the Band D by approximately 1%.

5. Contact Officer

The Contact Officer for this report is Karen Singleton, Responsible Financial Officer (RFO).

RFO	
Town Clerk	

Account Code	Cost Centre	2021-22 Final Budget	2022-23 Draft Budget	2023-24 Projected Budget	2024-25 Projected Budget	2025-26 Projected Budget	2026-27 Projected Budget
Administration							
Cost Centre 201							
1054	Income Other	100	100	100	100	100	100
1062	Income Telephone Recharge	570	525	541	557	574	591
1190	Interest Received	1,000	250	258	265	273	281
Administration Income		1,670	875	898	922	947	972
4000	Salaries & Wages	316,925	348,250	355,215	362,319	369,566	376,957
4001	Employers NI	26,340	31,880	32,518	33,168	33,831	34,508
4002	Employers Superannuation	56,425	64,155	65,438	66,747	68,082	69,443
4009	Recruitment Costs	1,000	500	515	530	546	563
4010	Staff Training	4,000	4,000	4,120	4,244	4,371	4,502
4012	Staff Expenses	800	500	515	530	546	563
4015	Office Refreshments	400	150	155	159	164	169
4100	Telecommunications	4,750	4,400	4,532	4,668	4,808	4,952
4105	Postage	400	400	412	424	437	450
4106	Stationery	1,800	1,000	1,030	1,061	1,093	1,126
4107	Photocopier	1,900	1,500	1,545	1,591	1,639	1,688
4108	Recycling and Shredding	210	285	294	302	311	321
4110	Advertising & Publicity	1,500	1,500	1,545	1,591	1,639	1,688
4112	Subscriptions	5,500	5,900	6,077	6,259	6,447	6,641
4113	Software Support	9,500	9,000	9,270	9,548	9,835	10,130
4114	Licence Fee	55	55	55	55	55	55
4115	Insurance	2,000	1,780	1,833	1,888	1,945	2,003
4116	Web Site	1,000	1,700	1,500	1,545	1,591	1,639
4118	IT Hardware & Equipment	-	8,000	3,000	3,000	3,000	12,000
4154	Land Registry Fees	100	100	103	106	109	113
4155	Professional Fees	15,000	5,000	5,150	5,305	5,464	5,628
4156	Bank Charges	1,500	1,500	1,545	1,591	1,639	1,688
4157	Audit Fees	3,000	3,000	3,090	3,183	3,278	3,377
4182	Catering & Hospitality	100	100	100	100	100	100
4199	Other Expenditure	3,000	1,000	1,000	1,000	1,000	1,000
4272	Furniture & Equipment	2,000	3,000	2,500	2,500	2,500	2,500
Administration Expenditure		459,205	498,655	503,056	513,416	523,997	543,802
Net Expenditure (Income)		457,535	497,780	502,158	512,494	523,050	542,830

Account Code	Cost Centre	2021-22 Final Budget	2022-23 Draft Budget	2023-24 Projected Budget	2024-25 Projected Budget	2025-26 Projected Budget	2026-27 Projected Budget
Account Code Premises - Church Street Cost Centre 205							
1050	Income Rent	7,610	7,800	8,034	8,275	8,523	8,779
Premises - Church Street Income		7,610	7,800	8,034	8,275	8,523	8,779
4050	Rent Payable	20,375	20,500	21,115	21,748	22,401	23,073
4051	Rates	8,695	8,956	9,225	9,501	9,786	10,080
4059	Church Street Service Charge	18,000	18,000	18,540	19,096	19,669	20,259
4115	Insurance	5	-	-	-	-	-
4201	Cleaning & Hygiene	300	300	309	318	328	338
4270	Vehicle & Equipment Maintenance	350	400	412	424	437	450
4275	Building Maintenance	1,000	1,000	1,000	1,000	1,000	1,000
4901	Term Maintenance (Planned)	500	500	550	560	570	570
Premises - Church St Expenditur		49,225	49,656	51,151	52,649	54,191	55,770
Net Expenditure (Income)		41,615	41,856	43,117	44,374	45,668	46,991
Account Code Premises - Hurdis House Cost Centre 206							
1050	Income Rent	23,270	23,735	24,210	24,694	25,188	25,692
1051	Income Insurance Recharge	425	400	412	424	437	450
Premises - Hurdis House Income		23,695	24,135	24,622	25,119	25,625	26,142
4115	Insurance	425	400	412	424	437	450
4155	Professional Fees	5,000	1,000	1,000	1,000	1,000	1,000
4301	Public Works Loan Board	15,005	15,005	15,005	15,005	-	-
Premises-Hurdis House Expendit		20,430	16,405	16,417	16,429	1,437	1,450
Net Expenditure (Income)		(3,265)	(7,730)	(8,205)	(8,689)	(24,188)	(24,692)

Account Code	Cost Centre	2021-22 Final Budget	2022-23 Draft Budget	2023-24 Projected Budget	2024-25 Projected Budget	2025-26 Projected Budget	2026-27 Projected Budget
Account Code	Civic Expenses Cost Centre 210						
4013	Members Expenses	150	100	100	100	120	120
4014	Members Training	1,000	1,500	2,000	1,200	1,200	1,000
4106	Stationery	500	200	200	200	200	200
4113	Software Support	3,500	2,500	2,575	2,652	2,732	2,814
4115	Insurance	240	200	206	212	219	225
4118	IT Hardware & Equipment	-	-	2,000	2,000	1,000	1,000
4180	Room Hire	-	2,550	2,627	2,705	2,786	2,870
4181	Civic - Mayor's Expenses	1,000	1,500	1,500	1,500	1,500	1,500
4182	Catering & Hospitality	500	200	200	200	200	200
4183	Civic - Awards	250	200	200	200	200	200
4184	Civic - Other	150	2,000	10,000	150	150	150
4188	Town Crier Expenses	250	200	200	200	200	200
4189	Young Mayor	250	250	250	250	250	250
4190	Election Costs	6,500	10,000	10,000	10,000	10,000	10,000
	Civic Expenses Expenditure	14,290	21,400	32,058	21,570	20,757	20,729
	Net Expenditure (Income)	14,290	21,400	32,058	21,570	20,757	20,729
Account Code	Grants Pool Cost Centre 215						
4401	Grants Pool	15,000	20,000	21,000	22,000	23,000	24,000
4406	SFA - CAB	5,000	5,000	5,000	5,000	5,000	5,000
	Grants Expenditure	20,000	25,000	26,000	27,000	28,000	29,000
	Net Expenditure (Income)	20,000	25,000	26,000	27,000	28,000	29,000
	COMMITTEE SUMMARY						
201	Administration	457,535	497,780	502,158	512,494	523,050	542,830
205	Premises Church Street	41,615	41,856	43,117	44,374	45,668	46,991
206	Premises Hurdis House	(3,265)	(7,730)	(8,205)	(8,689)	(24,188)	(24,692)
210	Civic Expenses	14,290	21,400	32,058	21,570	20,757	20,729
215	Grants	20,000	25,000	26,000	27,000	28,000	29,000
	Total Net Expenditure (Income)	530,175	578,305	595,127	596,748	593,287	614,858
	Total Committee Income	32,975	32,810	33,554	34,316	35,095	35,893
	Total Committee Expenditure	563,150	611,116	628,681	631,064	628,382	650,751
	Net Committee Requirement	530,175	578,305	595,127	596,748	593,287	614,858

Detailed Income & Expenditure by Budget Heading 30/09/2021

Month No: 6

Committee Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Finance & General Purposes								
201 Administration								
1053 Income Grants	22,799	(0)	0	0			0.0%	
1054 Income Other	62	100	100	0			100.0%	
1059 Income Photocopying	20	20	0	(20)			0.0%	
1062 Income Telephone Recharge	572	278	570	292			48.7%	
1176 Precept	0	984,150	984,150	0			100.0%	
1190 Interest Received	1,077	106	1,000	894			10.6%	
Administration :- Income	24,531	984,654	985,820	1,166			99.9%	0
4000 Salaries & Wages	392,443	154,146	316,925	162,779		162,779	48.6%	
4001 Employers NI	33,195	12,826	26,340	13,514		13,514	48.7%	
4002 Employers Superannuation	55,435	26,880	56,425	29,545		29,545	47.6%	
4004 Staff Welfare Costs	105	0	0	0		0	0.0%	
4009 Recruitment Costs	576	27	1,000	973		973	2.7%	
4010 Staff Training	1,208	1,010	4,000	2,990		2,990	25.3%	
4012 Staff Expenses	99	0	800	800		800	0.0%	
4015 Office Refreshments	0	0	400	400		400	0.0%	
4100 Telecommunications	3,522	1,827	4,750	2,923		2,923	38.5%	
4105 Postage	182	16	400	384		384	4.1%	
4106 Stationery	390	548	1,800	1,252		1,252	30.5%	
4107 Photocopier	899	519	1,900	1,381		1,381	27.3%	
4108 Recycling & Shredding	250	0	210	210		210	0.0%	
4110 Advertising & Publicity	2,742	0	1,500	1,500		1,500	0.0%	
4111 Office Purchases - DNU	77	0	0	0		0	0.0%	
4112 Subscriptions	4,605	4,693	5,500	807		807	85.3%	
4113 Software Support	10,549	6,789	9,500	2,711		2,711	71.5%	
4114 Licence Fee	55	0	55	55		55	0.0%	
4115 Insurance	1,944	1,721	2,000	279		279	86.0%	
4116 Web Site	615	718	1,000	282		282	71.8%	
4154 Land Registry Fees	6	6	100	94		94	6.0%	
4155 Professional Fees	5,174	0	15,000	15,000		15,000	0.0%	
4156 Bank Charges	1,016	523	1,500	977		977	34.9%	
4157 Audit Fees	2,790	(120)	3,000	3,120		3,120	(4.0%)	
4182 Catering & Hospitality	9	0	100	100		100	0.0%	
4199 Other Expenditure	0	0	3,000	3,000		3,000	0.0%	
4272 Furniture & Equipment	0	128	2,000	1,872		1,872	6.4%	
Administration :- Indirect Expenditure	517,884	212,257	459,205	246,948	0	246,948	46.2%	0
Net Income over Expenditure	(493,353)	772,396	526,615	(245,781)				

Detailed Income & Expenditure by Budget Heading 30/09/2021

Month No: 6

Committee Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
205 Premises - Church Street								
1050 Income Rent	7,573	4,672	7,610	2,938			61.4%	
Premises - Church Street :- Income	7,573	4,672	7,610	2,938			61.4%	0
4050 Rent payable	19,780	9,890	20,375	10,485		10,485	48.5%	
4051 Rates	8,281	4,969	8,695	3,726		3,726	57.1%	
4059 Church Street Service Charges	11,890	3,323	18,000	14,677		14,677	18.5%	
4115 Insurance	4	4	5	1		1	74.0%	
4201 Cleaning & Hygiene	162	0	300	300		300	0.0%	
4270 Vehicles & Equipment Maint	262	142	350	208		208	40.7%	
4275 Building Maintenance	401	100	1,000	900		900	10.0%	
4903 Term Maintenance	0	0	500	500		500	0.0%	
Premises - Church Street :- Indirect Expenditure	40,779	18,428	49,225	30,797	0	30,797	37.4%	0
Net Income over Expenditure	(33,206)	(13,756)	(41,615)	(27,859)				
206 Premises - Hurdis House								
1050 Income Rent	22,817	17,113	23,270	6,157			73.5%	
1051 Income Insurance Recharge	396	386	425	39			90.7%	
Premises - Hurdis House :- Income	23,213	17,498	23,695	6,197			73.8%	0
4115 Insurance	411	398	425	27		27	93.8%	
4155 Professional Fees	1,515	0	5,000	5,000		5,000	0.0%	
4301 Public Works Loan Payment	15,002	7,501	15,005	7,504		7,504	50.0%	
Premises - Hurdis House :- Indirect Expenditure	16,929	7,900	20,430	12,530	0	12,530	38.7%	0
Net Income over Expenditure	6,284	9,599	3,265	(6,334)				
6000 plus Transfer from EMR	11,357	0						
Movement to/(from) Gen Reserve	17,641	9,599						
210 Civic Expenses								
4013 Members Expenses	0	15	150	135		135	9.9%	
4014 Member Training	650	0	1,000	1,000		1,000	0.0%	
4106 Stationery	123	0	500	500		500	0.0%	
4113 Software Support	3,429	1,185	3,500	2,315		2,315	33.9%	
4115 Insurance	226	197	240	43		43	82.0%	
4180 Room Hire	0	3,239	0	(3,239)		(3,239)	0.0%	
4181 Civic - Mayors Allowance	0	261	1,000	739		739	26.1%	
4182 Catering & Hospitality	0	0	500	500		500	0.0%	
4183 Civic - Awards	156	(94)	250	344		344	(37.7%)	
4184 Civic - other	0	93	150	58		58	61.7%	

Detailed Income & Expenditure by Budget Heading 30/09/2021

Month No: 6

Committee Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4188 Town Crier Expenses	45	35	250	215		215	14.0%	
4189 Young Mayor	85	100	250	150		150	40.0%	
4190 Election Costs	(2,248)	0	6,500	6,500		6,500	0.0%	
Civic Expenses :- Indirect Expenditure	2,466	5,031	14,290	9,260	0	9,260	35.2%	0
Net Expenditure	(2,466)	(5,031)	(14,290)	(9,260)				
<u>215 Grants</u>								
4401 Grants	21,808	14,050	15,000	950		950	93.7%	
4406 SFA-CAB	0	0	5,000	5,000		5,000	0.0%	
Grants :- Indirect Expenditure	21,808	14,050	20,000	5,950	0	5,950	70.2%	0
Net Expenditure	(21,808)	(14,050)	(20,000)	(5,950)				
Finance & General Purposes :- Income	55,317	1,006,824	1,017,125	10,301			99.0%	
Expenditure	599,866	257,665	563,150	305,485	0	305,485	45.8%	
Net Income over Expenditure	(544,549)	749,159	453,975	(295,184)				
plus Transfer from EMR	11,357	0						
Movement to/(from) Gen Reserve	(533,192)	749,159						
Grand Totals:- Income	55,317	1,006,824	1,017,125	10,301			99.0%	
Expenditure	599,866	257,665	563,150	305,485	0	305,485	45.8%	
Net Income over Expenditure	(544,549)	749,159	453,975	(295,184)				
plus Transfer from EMR	11,357	0						
Movement to/(from) Gen Reserve	(533,192)	749,159						



Seaford Town Council

Report No:	147/21
Agenda Item No:	9
Committee:	Finance & General Purposes Committee (F&GP)
Date:	16th December 2021
Title:	Seaford Town Council Draft Budget Report, 2022-2023
By:	Karen Singleton, Responsible Financial Officer (RFO)
Purpose of Report:	To present the Seaford Town Council Draft Budgets for 2022-2023 and projected budgets to 2026-2027.

Recommendations

The Finance & General Purposes Committee is recommended:

1. To discuss the Seaford Town Council Draft Budgets and make any amendments as appropriate.
2. Recommend to Full Council the Seaford Town Council Draft Budget for 2022-2023 and the projected budgets to 2026-2027.

1. Summary

- 1.1** Attached as Appendix 1 to this report is the draft Seaford Town Council Budget for 2022-2023 and the projected budgets to 2026-2027.
- 1.2** Budgets have been projected until 2026-2027 to inform long term planning and will be reviewed and updated during the budget setting process in future years, all known future expenditure has been included in these projections.
- 1.3** To aid understanding of the Town Council finances and budgets, the Town Council's Earmarked Reserves (EMR) are included as Appendix 2.
- 1.4** The budget that is presented has been considered by all spending committees. Each committee recommends that the budget for that committee is approved and presented to Full Council and these proposals have been incorporated in the Seaford Town Council Draft Budget.

- 1.5** The budget as prepared includes £100,000 to be transferred to the General Reserve and reflects a 9.77%/£10.16 per annum increase in Band D for 2022-2023. Band D Council Tax would be £114.22 per annum compared to £104.06 for 2021-2022.
- 1.6** The increases presented for the following four years do not include all projects as these will be discussed and included later in the year when the Town Council reviews its Strategic Objectives, Seafront Improvement Plan and Salts Development Plan.
- 1.7** These figures are based on a Band D base of 9,458, the same as 2021-2022. In Lewes District Council's (LDC) paper on the Local Council Tax Reduction Scheme, it has said that if the changes recommended are approved, this would reduce the Band D base by 1.03%. At the time of drafting this report, officers do not know the outcome of this meeting or the Band D base figure. Any change in the Band D base will not affect the Precept but will affect the Band D Council Tax figures quoted. An update will be given at the meeting if the figure is available by then.
- 1.8** Councillors are invited to intend an informal working group to discuss the budgets at 7pm on Wednesday 12th January 2022, by Zoom.

2. Background Information

- 2.1** The General Reserve at 1st April 2021 was £312,702 (£184,069 in 2020).
- 2.2** EMRs at 1st December 2021 were £417,508 (£189,000 in 2020) but only £111,186 of this available to use for general/ revenue expenditure (see Appendix 2).
- 2.3** Expenditure from EMRs, this year to date, is as follows:

Account code	Reserve Details	Income	Expenditure	Notes
321	Building Maintenance		£5,000	Roof repairs at Seaford Football Club.
340	Vehicles & Equipment		£690.41	£16.42 kettle, £179.99 fridge and £494 overspend on digger.
342	<i>Trees for Seaford*</i>	<i>£2,382.28</i>	<i>£4,660.82</i>	<i>Income received from residents and grant donations.</i>

				<i>Expenditure on maintaining and increasing trees.</i>
361	<i>CIL Receipts*</i>	<i>£87,429.93</i>		<i>Income received from CIL monies.</i>
363	<i>Capital Receipts*</i>	<i>£37,000</i>	<i>£1,555</i>	<i>Income from sale of beach hut. £1,280 expenditure relates to sale of beach hut. £275 gabion wall at Bönningstedt.</i>
366	Seaford Development Plan (SDP)		£10,546.50	Martello Toilets.
367	Water Refill Stations	£1,170	£160	Income from sponsorship. Expenditure on signs and maintenance.

** restricted use*

2.4 Changes since committee meetings

- (a) The following budgets have changed since they were discussed at the relevant committee meetings.
- (b) Having received more information on the water and sewage bills, the budgets on the following codes have changed. The overall cost of this is £1,500:
- i. 1058/105 increased from £2,200 to £4,000
 - ii. 4052/105 increased from £4,000 to £7,500
 - iii. 1058/106 increased from £3,000 to £3,200
- (c) 4260 Grounds Maintenance Contract – will be reduced following the Community Services decision to change the contract to renature certain areas. The savings made are as yet unknown. It is hoped that Lewes District Council (LDC) will be able to give revised costs by the time of the January Full Council meeting.

- (d) The Seaford in Bloom budget was reduced from £9,445 to £5,330 by the Community Services Committee, to keep the specification as in 2021-2022.
- (e) 4051/101 &103 - the Golf Course (£10,680) and The View (£3,430) rates have reduced after LDC confirmed that both sites will be entitled to a 50% reduction in 2022-2023.

2.5 Council Tax Base

The Band D Council Tax is measured with reference to a Council Tax Base, which is calculated every year by LDC. This figure is divided into the required precept to give the Band D Council Tax figure. At the time of drafting this report, officers have not received the Band D base figure for 2022-2023 from LDC.

2.6 Precept

The recommended precept for 2022-2023 is £1,080,280. The overall effect of all projected income and expenditure for 2022-2023 is a 9.77%/£10.16 per annum increase on Band D Council Tax. The proposed Band D Council Tax is £114.22 per annum, compared with £104.06 in 2021-2022. These figures will change once the Band D base is known and any savings made on the Grounds Maintenance contract.

3. Financial Appraisal

- 3.1** 2021-2022 has, so far, been a much more stable year than 2020-2021 and the Town Council started off in a much better position with the General Reserve at £312,702, compared to £184,069 on 1st April 2020.
- 3.2** The Town Council's Internal Auditor recommended that the General Reserve should be at least 50% of the precept. This would equate to £492,075 using the 2021-2022 precept as a guide, but £540,140 if using the recommended 2022-2023 precept figure. This guidance is given to councils mainly funded by precept, which Seaford Town Council is not. Seaford Town Council has a greater proportion of commercial income to fund activities and this income is vulnerable to unforeseen external influences, as highlighted by the COVID-19 pandemic. It would therefore not be unreasonable to have a General Reserve that is significantly higher than this.

- 3.3** Following the advice of the RFO and Internal Auditor's recommendation, the Town Council agreed to include a sum of £100,000 in the budget to be added to the General Reserve until the General Reserve was at least £500,000 or 50% of precept whichever was the highest. This would make the Town Council's finances more resilient and protect the services when income is at a risk, as has been the case in the last 18 months.
- 3.4** The projected Band Ds and indeed Precept from 2023-2024 onwards show a decrease, meaning that, from 2023, any increases can be kept low, and more projects done to benefit Seaford.
- 3.5** It is recommended that the prudent budgeting and keeping costs down, by making savings wherever possible, continue throughout the coming year and beyond to ensure that the Town Council has robust reserves to withstand any future risks it may face to income.
- 3.6** In the 2021-2022 budget a sum of £100,000 was added to increase the General Reserve. At the time of drafting this report it is thought that sum will still be available to transfer, bringing the General Reserve up to at least £412,700 by 31st March 2022; but in these uncertain times we know that things can change in the next three months.
- 3.7** As stated above 50% of the current recommended precept is £540,140 therefore it is still recommended to include a sum of £100,000 in the budget for transfer to the General Reserve. This figure has been reduced to £30,000 in the 2023-2024 projected budget and zero beyond that.
- 3.8** To achieve a zero-percentage increase, £96,000 of savings would need to be made. If the Committee would like to make savings, then the following is an example of budgeted costs that could potentially be transferred to 2023-2024. With the exception of the election and grants costs, these expenditure items could also be met from Community Infrastructure Levy (CIL), should Full Council decide to use the CIL funds this way.
- £10,000 election costs
 - £5,000 Discretionary Grants reduction
 - £20,000 replacement seafront bins
 - £10,000 Martello Fields fence
 - £15,000 Martello Fields water refill station and tap

- £1,000 Rainbow bench
- £5,000 signage to Cuckmere Haven
- £10,000 South Hill Barn



3.9 The following could be met from Earmarked Reserves (See Appendix 2)

- £4,500 Dishwasher (4272/103 from EMR 340)
- £2,000 Cellar cooler (4272/103 from EMR 340)
- £2,200 20 outdoor tables (4272/103 from EMR 340)
- £10,000 playgrounds (4283/105 and 103 from EMR 326)

This is not a definitive list and councillors may have knowledge of other items they do not wish to budget for.

4. Contact Officer

The Contact Officer for this report is Karen Singleton, Responsible Financial Officer (RFO).

RFO	
Town Clerk	

Summary Budget 2022-23		2021-22 Final Budget	2022-23 Draft Budget	2023-24 Projected Budget	2024-25 Projected Budget	2025-26 Projected Budget	2026-27 Projected Budget
Finance & General Purposes Committee	Income	32,975	32,810	33,554	34,316	35,095	35,893
	Expenditure	563,150	611,116	628,681	631,064	628,382	650,751
	Net Expenditure	530,175	578,305	595,127	596,748	593,287	614,858
Community Services Committee	Income	581,660	481,550	235,784	245,533	256,846	262,321
	Expenditure	834,100	907,730	509,527	451,845	449,498	445,163
	Net Expenditure	252,440	426,180	273,742	206,312	192,652	182,842
Golf and The View Committee	Income	852,535	1,045,765	1,070,960	1,101,237	1,130,572	1,162,704
	Expenditure	1,033,670	1,185,435	1,191,620	1,216,351	1,243,006	1,272,919
	Net Expenditure	181,135	139,670	120,660	115,114	112,435	110,215
Total Committees	Income	1,467,170	1,560,125	1,315,104	1,350,809	1,393,178	1,428,786
	Expenditure	2,430,920	2,704,281	2,323,643	2,274,530	2,294,231	2,338,921
	Total Net Expenditure	963,750	1,144,155	1,008,539	923,721	901,053	910,135
LESS Funded FROM Earmarked Reserves							
EMR323 - The Crypt			(1,075)				
EMR361 - CIL Receipts		(13,000)					
EMR363 - Capital Receipts		(72,000)	(189,618)				
EMR366 - SDP			(15,182)				
		878,750	938,280	1,008,539	923,721	901,053	910,135
PLUS Transfers TO Ear Marked Reserves							
EMR363 - Capital Receipts			42,000				
EMR-Tennis courts		5,400		5,400	5,400	5,400	5,400
PLUS Transfer To General Reserves		100,000	100,000	30,000			
Council Funding Requirement- Precept demand		984,150	1,080,280	1,043,939	929,121	906,453	915,535
Tax Base		9,457.9	9,458	9,458	9,458	9,458	9,458
Band D Council Tax		104.06	114.22	110.38	98.24	95.84	96.80
Council Tax Percentage increase		15.39%	9.77%	-3.36%	-11.00%	-2.44%	1.00%
Council tax increase (£)		£12.23	£10.16	-£3.84	-£12.14	-£2.40	£0.96

Account	Cost Centre	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Code		Final Budget	Draft Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
Account	Salts Recreation Ground						
Code	Cost Centre 105						
1025	Income Sponsorship						
1050	Income Rent	2,155	2,160	2,225	2,292	2,360	2,431
1051	Income Insurance Recharge	1,480	1,600	1,648	1,697	1,748	1,801
1058	Income Water Recharge	4,525	4,000	4,120	4,244	4,371	4,502
1066	Concession Income	12,000	18,600	23,400	14,000	20,000	20,000
1073	Sports Pitch Hire & Green Fees	2,000	3,600	3,636	3,672	3,709	3,746
1095	Tennis Court Income	6,000	8,465	20,310	24,765	24,765	25,725
	Salts Recreation Ground Income	28,160	38,425	55,339	50,670	56,954	58,205
4052	Water & Sewerage	8,420	7,500	7,725	7,957	8,195	8,441
4055	Electricity	300	300	309	318	328	338
4095	Tennis Court Expenditure	6,000	5,000	7,900	8,400	8,400	8,600
4096	LTA loan	7,010	3,750	3,750	6,500	12,750	12,750
4100	Telecommunications	250	260	268	276	284	293
4115	Insurance	3,690	3,625	3,734	3,846	3,961	4,080
4155	Professional Fees	-	1,000	1,000			1,000
4251	Dog Bin Emptying	2,000	1,925	1,973	2,022	2,073	2,125
4252	Additional Litter Pick	1,000	1,000	1,030	1,061	1,093	1,126
4260	Grounds Maintenance Contract	69,635	74,625	76,491	78,403	80,363	82,372
4261	Grounds Maintenance Non Contract	6,000	3,000	3,050	6,100	6,283	6,471
4275	Building Maintenance	3,000	5,000	3,100	3,193	3,289	3,387
4276	CCTV		800	816	832	849	866
4283	Playground	-	15,000	15,000	15,000	15,000	10,000
	Salts Recreation Ground Expenditure	107,305	122,785	126,145	133,908	142,868	141,849
	Net Expenditure (Income)	79,145	84,360	70,807	83,238	85,914	83,644
Account	Crouch Recreation Ground						
Code	Cost Centre 106						
1050	Income Rent	2,550	2,550	2,627	2,627	2,627	2,705
1051	Income Insurance Recharge	635	580	597	615	634	653
1058	Income Water Recharge	3,000	3,200	3,232	3,264	3,297	3,330
1073	Sports Pitch Hire & Green Fees	6,500	8,500	8,585	8,671	8,758	8,845
1076	Insurance Claim						
	Crouch Recreation Ground Income	12,685	14,830	15,041	15,177	15,315	15,533
4052	Water & Sewerage	5,100	5,500	5,665	5,835	6,010	6,190
4115	Insurance	880	795	819	843	869	895
4155	Professional Fees	-	1,000				1,000
4251	Dog Bin Emptying	1,375	1,375	1,409	1,445	1,481	1,518
4260	Grounds Maintenance Contract	34,890	35,325	36,208	37,113	38,041	38,992
4261	Grounds Maintenance Non Contract	5,000	3,000	3,090	3,183	3,278	3,377
4275	Building Maintenance	500	500	515	530	546	563
4283	Playground		5,000	5,000	5,000	5,000	5,000
	Crouch Recreation Ground Expenditure	47,745	52,495	52,706	53,949	55,225	57,534
	Net Expenditure (Income)	35,060	37,665	37,665	38,772	39,910	42,001

Account Code	Cost Centre	2021-22 Final Budget	2022-23 Draft Budget	2023-24 Projected Budget	2024-25 Projected Budget	2025-26 Projected Budget	2026-27 Projected Budget
Account Martello Fields							
Code Cost Centre 107							
1050	Income Rent	5,000	7,500	7,725	7,957	8,195	8,441
	Martello Fields Income	5,000	7,500	7,725	7,957	8,195	8,441
4115	Insurance	10	10	10	11	11	11
4251	Dog Bin Emptying	1,100	1,100	1,128	1,156	1,185	1,214
4260	Grounds Maintenance Contract	16,200	16,800	17,220	17,651	18,092	18,544
4261	Grounds Maintenance Non Contract	3,000	4,000	4,000	3,250	3,348	3,448
	Martello Fields Expenditure	20,310	21,910	22,358	22,067	22,635	23,217
	Net Expenditure (Income)	15,310	14,410	14,633	14,110	14,439	14,776
Account Other Open Spaces							
Code Cost Centre 108							
1050	Income rent	90	90	90	90	90	90
	Other Open Spaces Income	90	90	90	90	90	90
4018	Water Refill Maintenance						
4052	Water & Sewerage	310	415	427	440	453	467
4115	Insurance		35	35	40	40	40
4154	Land Registry Fees	60	60	60	60	60	60
4251	Dog Bin Emptying	2,200	2,200	2,255	2,311	2,369	2,428
4260	Grounds Maintenance Contract	23,645	23,855	24,451	25,063	25,689	26,331
4261	Grounds Maintenance Non Contract	6,500	9,000	7,250	7,468	7,692	7,922
4275	Building Maintenance	500	500	500	500	500	500
	Other Open Spaces Expenditure	33,215	36,065	34,979	35,882	36,803	37,749
	Net Expenditure (Income)	33,125	35,975	34,889	35,792	36,713	37,659
Account Crypt							
Code Cost Centre 113							
1051	Income Insurance Recharge	380	390	402	414	426	439
	Crypt Income	380	390	402	414	426	439
4115	Insurance	380	390	402	414	426	439
4275	Building Maintenance	500	4,200	500	500	500	500
	Crypt Expenditure	880	4,590	902	914	926	939
	Net Expenditure (Income)	500	4,200	500	500	500	500
Account South Street Toilets							
Code Cost Centre 114							
4275	Building Maintenance	1,000	3,000	1,000	1,030	1,061	1,093
	South Street Expenditure	1,000	3,000	1,000	1,030	1,061	1,093
	Net Expenditure (Income)	1,000	3,000	1,000	1,030	1,061	1,093
Account Martello Tower							
Code Cost Centre 115							
4115	Insurance	1,745	1,745	1,797	1,851	1,907	1,964
4275	Building Maintenance	4,000	4,000	4,000	4,000	1,000	1,000
	Martello Tower Expenditure	5,745	5,745	5,797	5,851	2,907	2,964
	Net Expenditure (Income)	5,745	5,745	5,797	5,851	2,907	2,964

Account Code	Cost Centre	2021-22 Final Budget	2022-23 Draft Budget	2023-24 Projected Budget	2024-25 Projected Budget	2025-26 Projected Budget	2026-27 Projected Budget
Account Seaford Head Estate							
Code Cost Centre 116							
1011	Income Filming	15,000	20,000	20,000	20,000	20,000	20,000
1021	Income South Hill Barn		1,000	1,000	1,000	1,000	1,000
1050	Income Rent	10,000	10,000	10,000	10,000	10,000	10,000
1053	Income Grants	3,250	3,250	3,250	3,250	3,250	3,250
1054	Income Other	600		-	-	-	-
1066	Income Concession	3,300	3,300	2,000	2,500	3,500	3,500
Seaford Head Estate Income		32,150	37,550	36,250	36,750	37,750	37,750
4115	Insurance	880	905	932	960	989	1,019
4199	Other Expenditure	1,200					
4251	Dog Bin Emptying	1,100	1,100	1,128	1,156	1,185	1,214
4260	Grounds Maintenance Contract	2,000	1,130	1,158	1,187	1,217	1,247
4261	Grounds Maintenance Non Contract	3,000	3,000	3,090	3,183	3,278	3,377
4275	Buildings Maintenance	1,000	1,000	1,030	1,061	1,093	1,126
4500	Nature Reserve Expenses	16,200	16,900	17,407	17,929	18,467	19,021
4501	Filming Expenses	3,000	8,000	8,000	8,000	8,000	8,000
Seaford Head Estate Expenditure		28,380	32,035	32,745	33,476	34,228	35,003
Net Expenditure (Income)		(3,770)	(5,515)	(3,505)	(3,274)	(3,522)	(2,747)
Account Seafront							
Code Cost Centre 117							
1011	Income Filming	-	1,000	1,000	1,000	1,000	1,000
1057	Income Electricity Recharge	3,000	3,820	3,935	4,053	4,174	4,299
1058	Income Water Recharge	100	100	103	106	109	113
1066	Income Concession	41,820	43,075	44,367	45,698	47,069	48,481
	Income Bonningstedt memorial		-		10,000	10,000	10,000
1084	Income Promenade	150	150	155	159	164	169
Seafront Income		45,070	48,145	49,559	61,016	62,517	64,062
4018	Water Refill Maint						
4019	Rechargeable Expenditure						
4052	Water & Sewerage	500	500	515	530	546	563
4055	Electricity	3,000	3,820	3,935	4,053	4,174	4,299
4115	Insurance	955	985	1,015	1,045	1,076	1,109
4155	Professional fees	1,000	-	-	-	-	-
4253	Shelters	2,500	2,500	2,575	2,652	2,732	2,814
4255	Shoal Expenditure	500	500	500	500	500	500
4261	Grounds Maintenance Non Contract	7,000	10,000	10,000	10,000	10,000	10,000
4270	Vehicles & Equipment Maintenance	100	100	100	100	100	100
4275	Building Maintenance	2,000	2,000	1,500	1,545	1,591	1,639
	Martello Toilets rebuild PWLB loan	22,000	11,600	11,600	11,600	11,600	11,600
4051	Filming Expenses		200	200	200	200	200
Seafront Expenditure		39,555	32,205	31,939	32,225	32,520	32,824
Net Expenditure (Income)		(5,515)	(15,940)	(17,620)	(28,791)	(29,997)	(31,238)

Account Code	Cost Centre	2021-22 Final Budget	2022-23 Draft Budget	2023-24 Projected Budget	2024-25 Projected Budget	2025-26 Projected Budget	2026-27 Projected Budget
Account Beach Huts							
Code Cost Centre 118							
1057	Income Electricity Recharge	100	300	309	318	328	338
1060	Beach Hut Site Licence	24,455	27,625	28,454	29,307	30,187	31,092
1061	Beach Hut Annual Rental	15,195	12,090	12,453	12,826	13,211	13,607
1066	Beach Hut Concessions x 4	6,240	5,150	5,253	5,358	5,465	5,575
1094	Income Seasonal Beach Huts	-	13,300	13,699	14,110	14,533	14,969
Beach Huts Income		45,990	58,465	60,167	61,920	63,724	65,581
4021	Electricity Top Up Cards	100	-	40	-	40	
4051	Rates	5,140	5,300	5,459	5,623	5,791	5,965
4055	Electricity		240	247	255	262	270
4110	Advertising & Publicity	1,000	-	500		550	
4115	Insurance	1,215	1,060	1,092	1,125	1,158	1,193
4258	Seasonal Beach Hut Revenue Expenditure	2,000	14,500	14,935	15,383	15,845	16,320
4275	Building Maintenance	3,000	4,000	4,000	4,000	4,000	4,000
Beach Huts Expenditure		12,455	25,100	26,273	26,385	27,647	27,748
Net Expenditure (Income)		(33,535)	(33,365)	(33,894)	(35,535)	(36,077)	(37,833)
Account Old Town Hall							
Code Cost Centre 119							
1050	Income Rent	1,275	1,540	1,603	1,666	1,729	1,792
1051	Income Insurance Recharge	200	205	211	217	224	231
Old Town Hall Income		1,475	1,745	1,814	1,883	1,953	2,023
4115	Insurance	200	205	211	217	224	231
4275	Building Maintenance	2,000	2,000	2,000	2,000	2,000	2,000
Old Town Hall Expenditure		2,200	2,205	2,211	2,217	2,224	2,231
Net Expenditure (Income)		725	460	397	334	271	208
Account Seaford In Bloom							
Code Cost Centre 121							
1054	Other Income	415	415	415	415	415	415
Seaford In Bloom Income		415	415	415	415	415	415
4402	Seaford In Bloom	5,000	5,330	5,490	5,655	5,824	5,999
Seaford In Bloom Expenditure		5,000	5,330	5,490	5,655	5,824	5,999
Net Expenditure (Income)		4,585	4,915	5,075	5,240	5,409	5,584

Account Code	Cost Centre	2021-22 Final Budget	2022-23 Draft Budget	2023-24 Projected Budget	2024-25 Projected Budget	2025-26 Projected Budget	2026-27 Projected Budget
Account Allotments							
Code	Cost Centre 125						
1050	Income Rent	1,035	1,035	1,056	1,077	1,098	1,120
	Allotments Income	1,035	1,035	1,056	1,077	1,098	1,120
4261	Grounds Maintenance Non-Contract	500	500	500	500	500	500
	Allotments Expenditure	500	500	500	500	500	500
	Net Expenditure (Income)	(535)	(535)	(556)	(577)	(598)	(620)
Account Other Recreation							
Code	Cost Centre 130						
4410	Swimming Pool	10,000	10,000	10,000	10,000	10,000	10,000
	Other Recreation Expenditure	10,000	10,000	10,000	10,000	10,000	10,000
	Net Expenditure (Income)	10,000	10,000	10,000	10,000	10,000	10,000
Account CCTV							
Code	Cost Centre 134						
4055	Electricity	2,550	3,000	3,090	3,183	3,278	3,377
4115	Insurance	400	350	361	371	382	394
4276	CCTV	9,000	8,500	8,755	9,018	9,288	9,567
	CCTV Expenditure	11,950	11,850	12,206	12,572	12,949	13,337
	Net Expenditure (Income)	11,950	11,850	12,206	12,572	12,949	13,337
Account Community Service Events							
Code	Cost Centre 135						
1070	Armed Forces Day	2,000	1,000	500	515	530	546
1075	Christmas Event Income	7,210	7,210	7,426	7,649	7,879	8,115
	Community Service Events Income	9,210	8,210	7,926	8,164	8,409	8,661
4115	Insurance	60	65	67	69	71	73
4195	Events Expenditure	1,000	1,500	1,545	1,591	1,639	1,688
4273	Christmas Lights	15,000	15,000	15,450	15,914	16,391	16,883
4281	Christmas Event Expenditure	10,300	10,300	10,609	10,927	11,255	11,593
4282	Armed Forces Day Expenditure	2,000	2,000	2,060	2,122	2,185	2,251
	Community Service Events Expenditure	28,360	28,865	29,731	30,623	31,542	32,488
	Net Expenditure (Income)	19,150	20,655	21,805	22,459	23,133	23,827

Account Code	Cost Centre	2021-22 Final Budget	2022-23 Draft Budget	2023-24 Projected Budget	2024-25 Projected Budget	2025-26 Projected Budget	2026-27 Projected Budget
Account Projects Pool							
Code Cost Centre 225							
1016	Beach Hut Sales	-	42,000	-	-	-	-
1053	Income Grants	400,000	222,750	-	-	-	-
Projects Pool Income		400,000	264,750	-	-	-	-
4155	Professional Fees		15,000	-	-	-	-
4257	Seafront Improvement Plan	50,000	20,000	35,000	20,000	10,000	10,000
4274	Project Expenditure	2,000	36,000	30,000	10,000	10,000	-
4421	Martello Toilets Capital Costs	400,000	427,550	-	-	-	-
4423	Salts Development Plan	20,000	-	15,000	-	-	-
4424	South Hill Barn Development	5,000	10,000	30,000	10,000	5,000	5,000
	Fundraising Fees		3,000	3,000	3,000	3,000	3,000
Projects Pool Expenditure		477,000	511,550	113,000	43,000	28,000	18,000
Net Expenditure (Income)		77,000	246,800	113,000	43,000	28,000	18,000
Planning & Highways							
Code Cost Centre 301							
4263	Bus Shelter Maintenance/Cleaning	1,500	1,500	1,545	1,591	1,639	1,688
4451	Twitten Naming	1,000	-	-	-	-	-
Planning & Highways Expenditure		2,500	1,500	1,545	1,591	1,639	1,688
Net Expenditure (Income)		2,500	1,500	1,545	1,591	1,639	1,688

Account Code	Cost Centre	2021-22 Final Budget	2022-23 Draft Budget	2023-24 Projected Budget	2024-25 Projected Budget	2025-26 Projected Budget	2026-27 Projected Budget
COMMITTEE SUMMARY							
Net Expenditure (Income)							
105	Salts Recreation Ground	79,145	84,360	70,807	83,238	85,914	83,644
106	The Crouch Recreation Ground	35,060	37,665	37,665	38,772	39,910	42,001
107	Martello Fields	15,310	14,410	14,633	14,110	14,439	14,776
108	Other Open Spaces	33,125	35,975	34,889	35,792	36,713	37,659
113	Crypt	500	4,200	500	500	500	500
114	South Street	1,000	3,000	1,000	1,030	1,061	1,093
115	Martello Tower	5,745	5,745	5,797	5,851	2,907	2,964
116	Seaford Head Estate	(3,770)	(5,515)	(3,505)	(3,274)	(3,522)	(2,747)
117	Seafont	(5,515)	(15,940)	(17,620)	(28,791)	(29,997)	(31,238)
118	Beach Huts	(33,535)	(33,365)	(33,894)	(35,535)	(36,077)	(37,833)
119	Old Town Hall	725	460	397	334	271	208
121	Seaford In Bloom	4,585	4,915	5,075	5,240	5,409	5,584
125	Allotments	(535)	(535)	(556)	(577)	(598)	(620)
130	Other Recreation	10,000	10,000	10,000	10,000	10,000	10,000
134	CCTV	11,950	11,850	12,206	12,572	12,949	13,337
135	Community Service Other	19,150	20,655	21,805	22,459	23,133	23,827
225	Projects Pool	77,000	246,800	113,000	43,000	28,000	18,000
301	Planning & Highways	2,500	1,500	1,545	1,591	1,639	1,688
Total Net Committee Requirement		252,440	426,180	273,742	206,312	192,652	182,842
Total Committee Income		581,660	481,550	235,784	245,533	256,846	262,321
Total Committee Expenditure		834,100	907,730	509,527	451,845	449,498	445,163
Total Net Committee requirement		252,440	426,180	273,742	206,312	192,652	182,842
Expenditure Covered by Existing EMR's							
EMR323 -The Crypt							
	EMR361 - CIL	(13,000)	(1,075)				
	EMR363 - Capital Receipts	(72,000)	(189,618)				
	EMR 366- SDP		(15,182)				
Income which must be allocated to EMR:							
	EMRXXX- Tennis Courts	5,400					
	EMR363 Capital Receipts		42,000				
		172,840	262,305	273,742	206,312	192,652	182,842

Account Code	Cost Centre	2021-22 Final Budget	2022-23 Draft Budget	2023-24 Projected Budget	2024-25 Projected Budget	2025-26 Projected Budget	2026-27 Projected Budget
Administration							
Cost Centre 201							
1054	Income Other	100	100	100	100	100	100
1062	Income Telephone Recharge	570	525	541	557	574	591
1190	Interest Received	1,000	250	258	265	273	281
Administration Income		1,670	875	898	922	947	972
4000	Salaries & Wages	316,925	348,250	355,215	362,319	369,566	376,957
4001	Employers NI	26,340	31,880	32,518	33,168	33,831	34,508
4002	Employers Superannuation	56,425	64,155	65,438	66,747	68,082	69,443
4009	Recruitment Costs	1,000	500	515	530	546	563
4010	Staff Training	4,000	4,000	4,120	4,244	4,371	4,502
4012	Staff Expenses	800	500	515	530	546	563
4015	Office Refreshments	400	150	155	159	164	169
4100	Telecommunications	4,750	4,400	4,532	4,668	4,808	4,952
4105	Postage	400	400	412	424	437	450
4106	Stationery	1,800	1,000	1,030	1,061	1,093	1,126
4107	Photocopier	1,900	1,500	1,545	1,591	1,639	1,688
4108	Recycling and Shredding	210	285	294	302	311	321
4110	Advertising & Publicity	1,500	1,500	1,545	1,591	1,639	1,688
4112	Subscriptions	5,500	5,900	6,077	6,259	6,447	6,641
4113	Software Support	9,500	9,000	9,270	9,548	9,835	10,130
4114	Licence Fee	55	55	55	55	55	55
4115	Insurance	2,000	1,780	1,833	1,888	1,945	2,003
4116	Web Site	1,000	1,700	1,500	1,545	1,591	1,639
4118	IT Hardware & Equipment		8,000	3,000	3,000	3,000	12,000
4154	Land Registry Fees	100	100	103	106	109	113
4155	Professional Fees	15,000	5,000	5,150	5,305	5,464	5,628
4156	Bank Charges	1,500	1,500	1,545	1,591	1,639	1,688
4157	Audit Fees	3,000	3,000	3,090	3,183	3,278	3,377
4182	Catering & Hospitality	100	100	100	100	100	100
4199	Other Expenditure	3,000	1,000	1,000	1,000	1,000	1,000
4272	Furniture & Equipment	2,000	3,000	2,500	2,500	2,500	2,500
Administration Expenditure		459,205	498,655	503,056	513,416	523,997	543,802
Net Expenditure (Income)		457,535	497,780	502,158	512,494	523,050	542,830

Account Code	Cost Centre	2021-22 Final Budget	2022-23 Draft Budget	2023-24 Projected Budget	2024-25 Projected Budget	2025-26 Projected Budget	2026-27 Projected Budget
Account Code	Premises - Church Street Cost Centre 205						
1050	Income Rent	7,610	7,800	8,034	8,275	8,523	8,779
	Premises - Church Street Income	7,610	7,800	8,034	8,275	8,523	8,779
4050	Rent Payable	20,375	20,500	21,115	21,748	22,401	23,073
4051	Rates	8,695	8,956	9,225	9,501	9,786	10,080
4059	Church Street Service Charge	18,000	18,000	18,540	19,096	19,669	20,259
4115	Insurance	5					
4201	Cleaning & Hygiene	300	300	309	318	328	338
4270	Vehicle & Equipment Maintenance	350	400	412	424	437	450
4275	Building Maintenance	1,000	1,000	1,000	1,000	1,000	1,000
4901	Term Maintenance (Planned)	500	500	550	560	570	570
	Premises - Church St Expenditur	49,225	49,656	51,151	52,649	54,191	55,770
	Net Expenditure (Income)	41,615	41,856	43,117	44,374	45,668	46,991
Account Code	Premises - Hurdis House Cost Centre 206						
1050	Income Rent	23,270	23,735	24,210	24,694	25,188	25,692
1051	Income Insurance Recharge	425	400	412	424	437	450
	Premises - Hurdis House Income	23,695	24,135	24,622	25,119	25,625	26,142
4115	Insurance	425	400	412	424	437	450
4155	Professional Fees	5,000	1,000	1,000	1,000	1,000	1,000
4301	Public Works Loan Board	15,005	15,005	15,005	15,005	-	-
4450	Written Off Costs	-	-	-	-	-	-
	Premises-Hurdis House Expendit	20,430	16,405	16,417	16,429	1,437	1,450
	Net Expenditure (Income)	(3,265)	(7,730)	(8,205)	(8,689)	(24,188)	(24,692)

Account Code	Cost Centre	2021-22 Final Budget	2022-23 Draft Budget	2023-24 Projected Budget	2024-25 Projected Budget	2025-26 Projected Budget	2026-27 Projected Budget
Account Code	Civic Expenses Cost Centre 210						
4013	Members Expenses	150	100	100	100	120	120
4014	Members Training	1,000	1,500	2,000	1,200	1,200	1,000
4106	Stationery	500	200	200	200	200	200
4113	Software Support	3,500	2,500	2,575	2,652	2,732	2,814
4115	Insurance	240	200	206	212	219	225
4118	IT Hardware & Equipment		-	2,000	2,000	1,000	1,000
4180	Room Hire	-	2,550	2,627	2,705	2,786	2,870
4181	Civic - Mayor's Expenses	1,000	1,500	1,500	1,500	1,500	1,500
4182	Catering & Hospitality	500	200	200	200	200	200
4183	Civic - Awards	250	200	200	200	200	200
4184	Civic - Other	150	2,000	10,000	150	150	150
4188	Town Crier Expenses	250	200	200	200	200	200
4189	Young Mayor	250	250	250	250	250	250
4190	Election Costs	6,500	10,000	10,000	10,000	10,000	10,000
	Civic Expenses Expenditure	14,290	21,400	32,058	21,570	20,757	20,729
	Net Expenditure (Income)	14,290	21,400	32,058	21,570	20,757	20,729
Account Code	Grants Pool Cost Centre 215						
4401	Grants Pool	15,000	20,000	21,000	22,000	23,000	24,000
4406	SFA - CAB	5,000	5,000	5,000	5,000	5,000	5,000
	Grants Expenditure	20,000	25,000	26,000	27,000	28,000	29,000
	Net Expenditure (Income)	20,000	25,000	26,000	27,000	28,000	29,000
	COMMITTEE SUMMARY						
201	Administration	457,535	497,780	502,158	512,494	523,050	542,830
205	Premises Church Street	41,615	41,856	43,117	44,374	45,668	46,991
206	Premises Hurdis House	(3,265)	(7,730)	(8,205)	(8,689)	(24,188)	(24,692)
210	Civic Expenses	14,290	21,400	32,058	21,570	20,757	20,729
215	Grants	20,000	25,000	26,000	27,000	28,000	29,000
	Total Net Expenditure (Income)	530,175	578,305	595,127	596,748	593,287	614,858
	Total Committee Income	32,975	32,810	33,554	34,316	35,095	35,893
	Total Committee Expenditure	563,150	611,116	628,681	631,064	628,382	650,751
	Net Committee Requirement	530,175	578,305	595,127	596,748	593,287	614,858

Account Code	Cost Centre	2021-22 Final Budget	2022-23 Draft Budget	2023-24 Projected Budget	2024-25 Projected Budget	2025-26 Projected Budget	2026-27 Projected Budget
Golf Course							
Cost Centre 101							
1000	Golf Course Season Ticket	170,000	193,000	198,790	204,754	210,896	217,223
1001	Golf Course Green Fees Mid week	82,000	113,000	116,390	119,882	123,478	127,182
1002	Golf Course Green Fees w/end b/holiday	71,300	72,000	74,160	76,385	78,676	81,037
1003	Golf Course Societies	72,400	70,000	72,100	74,263	76,491	78,786
1004	Golf Course Lockers	1,100	2,250	2,250	2,250	400	412
1007	Golf Course Air Traffic Control	7,500	7,500	7,500	7,500	7,500	7,500
1050	Income Rent	85	85	85	85	85	85
1054	Income Other	650	700	700	700	700	700
1077	Income Sale of Equipment	3,000	4,200	-	-	-	-
1311	Buggy Hire	17,500	23,330	24,030	24,751	25,493	26,258
Golf Course Income		425,535	486,065	496,005	510,569	523,720	539,183
4000	Salaries & Wages	98,285	121,600	125,248	129,005	132,876	136,862
4001	Employers NI	8,715	11,650	12,000	12,359	12,730	13,112
4002	Employers Superannuation	17,080	17,410	17,932	18,470	19,024	19,595
4009	Recruitment Costs	500	800	824	849	874	900
4010	Staff Training	2,000	2,000	2,060	2,122	2,185	2,251
4011	Staff Protective Clothing	1,250	1,500	1,545	1,591	1,639	1,688
4015	Office Refreshments	280	-	-	-	-	-
4041	Golf Professional Retainer	55,000	65,100	66,402	67,730	69,085	70,466
4045	Golf Course Player Costs	1,000	1,450	1,450	1,479	1,509	1,539
4046	Golf Club Membership Fees	14,300	14,520	14,956	15,404	15,866	16,342
4051	Rates	21,355	10,680	11,000	11,330	11,670	12,020
4052	Water & Sewerage	1,000	1,800	1,854	1,910	1,967	2,026
4060	Refuse	350	260	268	276	284	293
4100	Telecommunications	750	750	773	796	820	844
4105	Postage	50	50	50	50	50	50
4106	Stationery	350	350	350	350	350	350
4110	Advertising & Publicity	500	500	500	500	500	500
4112	Subscriptions	500	525	541	557	574	591
4113	Software Support	1,935	1,900	1,957	2,016	2,076	2,138
4114	Licence Fee	75	75	75	75	75	75
4115	Insurance	9,785	8,890	9,157	9,431	9,714	10,006
4116	Website	75	75	77	80	82	84
4156	Bank Charges	4,500	5,500	5,665	5,835	6,010	6,190
4201	Cleaning & Hygiene	500	500	500	500	500	500
4251	Dog Bin Emptying	1,325	1,330	1,363	1,397	1,432	1,468
4261	Grounds Maintenance Non Contract	37,000	38,000	39,140	40,314	41,524	42,769
4270	Vehicle & Equipment Maintenance	15,000	15,700	16,171	16,656	17,156	17,670
4271	Vehicle & Equipment Lease	66,850	79,800	64,300	66,200	68,200	70,200
4272	Equipment	8,500	7,855	8,091	8,333	8,583	8,841
4275	Building Maintenance	1,200	2,200	1,200	1,236	1,273	1,311
4276	CCTV	200	500	300	309	318	328
4279	Fire & Security	1,000	1,300	1,339	1,379	1,421	1,463
4308	Rent of shop, locker and changing rooms	50,000	50,000	50,000	50,000	50,000	50,000
4309	Buggy lease & Maintenance	8,000	7,500	7,725	7,957	8,195	8,441
4155	Review golf pros contract	5,000	-	-	-	-	-
Golf Course Expenditure		434,210	472,070	464,812	476,497	488,563	500,917
Net Expenditure (Income)		8,675	(13,995)	(31,193)	(34,072)	(35,157)	(38,266)

Account Code	Cost Centre	2021-22 Final Budget	2022-23 Draft Budget	2023-24 Projected Budget	2024-25 Projected Budget	2025-26 Projected Budget	2026-27 Projected Budget
Account Number	The View Cost Centre 103						
1050	Income Rent	1,000	1,000	1,000	1,000	1,000	1,000
1305	Income hire pro shop & changing rooms	50,000	50,000	50,000	50,000	50,000	50,000
1306	Income Room hires	-	500	515	530	546	563
1307	Income Bar Sales	120,000	168,300	173,349	178,549	183,906	189,423
1308	Income Food Sales	240,000	227,700	234,531	241,567	248,814	256,278
1310	Income - Society Food	16,000	32,500	33,475	34,479	35,514	36,579
1312	Function Food Sales	-	72,000	74,160	76,385	78,676	81,037
1313	Function Bar Sales	-	7,500	7,725	7,957	8,195	8,441
1316	Events Income - The View	-	200	200	200	200	200
1318	Income kiosk						
	The View Income	427,000	559,700	574,955	590,668	606,852	623,521
4000	Salaries & Wages	219,660	267,155	273,834	280,680	287,697	294,889
4001	Employers NI	16,180	20,105	20,608	21,123	21,651	22,192
4002	Employers Superannuation	22,070	35,000	35,875	36,772	37,691	38,633
4003	Sub-contracted Staff	4,000		-	-	-	-
4010	Staff Training	1,000	1,500	1,500	1,500	1,500	1,500
4012	Staff Expenses	150	180	180	185	191	197
4016	Staff Uniform	100	500	-	500	-	-
4017	Time Sheet & Rota Software	220	215	221	228	235	242
4051	Rates	6,865	3,435	3,538	3,644	3,754	3,866
4052	Water & Sewerage	4,900	5,000	5,150	5,305	5,464	5,628
4055	Electricity	19,500	21,000	21,630	22,279	22,947	23,636
4056	Gas	5,000	5,000	5,150	5,305	5,464	5,628
4060	Refuse	3,500	3,900	4,017	4,138	4,262	4,389
4100	Telecommunications	3,000	3,200	3,296	3,395	3,497	3,602
4105	Postage	100	100	103	106	109	113
4106	Stationery	1,000	1,000	1,030	1,061	1,093	1,126
4110	Advertising & Publicity	5,000	5,000	5,150	5,305	5,464	5,628
4112	Subscriptions	75	75	75	75	75	75
4113	Software Support	1,100	1,300	1,339	1,379	1,421	1,463
4114	Licence Fee	1,000	1,000	1,030	1,061	1,093	1,126
4115	Insurance	3,920	3,200	3,296	3,395	3,497	3,602
4116	Web Site	220	215	221	228	235	242
4155	Professional fees	-	-	5,000	2,000	-	-
4156	Bank Charges	5,000	5,200	5,356	5,517	5,682	5,853
4201	Cleaning & Hygiene	15,000	17,000	17,510	18,035	18,576	19,134
4202	Linen Cleaning	600	3,000	3,090	3,183	3,278	3,377
4270	Vehicles & Equipment Maintenance	2,000	4,000	3,000	3,090	3,183	3,278
4272	Equipment Purchase	1,000	9,950	4,000	3,000	3,090	3,183
4275	Building Maintenance	3,000	2,500	2,575	2,652	2,732	2,814
4276	CCTV	500	500	515	530	546	563
4279	Fire & Security	1,500	1,550	1,597	1,644	1,694	1,745
4301	Public Works Loan Payment	105,000	105,000	105,000	105,000	105,000	105,000
4303	Food Expenditure	96,000	116,270	119,758	123,351	127,051	130,863
4304	Bar Expenditure	42,000	58,015	59,755	61,548	63,395	65,296
4306	Catering & Utensils & Equipment	1,000	1,000	1,030	1,061	1,093	1,126
4307	Bar Utensils & Equipment	250	250	258	265	273	281
4311	Pest Control	850	2,000	2,040	2,081	2,122	2,165
4313	Stock Take	2,200	1,050	1,082	1,114	1,147	1,182
4314	Cost of Card Top Up Incentive	3,000	4,000	4,000	4,000	4,000	4,000
4903	Term Maintenance	2,000	4,000	4,000	4,120	4,244	4,371
	The View Expenditure	599,460	713,365	726,809	739,854	754,443	772,003
	Net Expenditure (Income)	172,460	153,665	151,854	149,186	147,592	148,482

Account Code	Cost Centre	2021-22 Final Budget	2022-23 Draft Budget	2023-24 Projected Budget	2024-25 Projected Budget	2025-26 Projected Budget	2026-27 Projected Budget
<u>COMMITTEE SUMMARY</u>							
<u>Net Expenditure by Cost centre</u>							
101	Golf Course	8,675	(13,995)	(31,193)	(34,072)	(35,157)	(38,266)
102	Capital Costs-Golf & The View	-	-	-	-	-	-
103	The View	172,460	153,665	151,854	149,186	147,592	148,482
Total Net Committee Requirement		181,135	139,670	120,660	115,114	112,435	110,215
Total Overall Golf & The View income		852,535	1,045,765	1,070,960	1,101,237	1,130,572	1,162,704
Total Overall Golf & The View Expenditure		1,033,670	1,185,435	1,191,620	1,216,351	1,243,006	1,272,919
Total Net Committee Requirement		181,135	139,670	120,660	115,114	112,435	110,215

A/C Code	Reserve Details	Opening Balance 01/04/2021	Income/ Transfers from Other Reserves	Transfers to Other Reserves	Used To Fund Expenditure	Closing Balance 01/12/2021	Committed 2021-2022	Available Balance	Notes
320	Elections	14,248				£14,248.41		£14,248.41	Built up over the years to spread the cost of 4 yearly elections
321	Building Maintenance	13,165			5,000	£8,165.00		£8,165.00	Contingency to meet unexpected liability on all buildings
323	Crypt Professional Fees	£1,075.00				£1,075.00		£1,075.00	Expenditure to be used for Building Works at the Crypt. 2022-2023 £1075 Crypt window
326	Grounds Maintenance	£17,240.00				£17,240.00		£17,240.00	Contingency to meet unexpected liability on all grounds and open spaces
329	The Salts Landscaping	£844.55				£844.55		£844.55	Pitch repairs may be required due to wet weather over winter.
340	Vehicles & Equipment	£12,622.00			£690.41	£11,931.59		£11,931.59	Contingency to meet unexpected liability for vehicles & equipment. Reserve built up to fund replacements
342	Trees for Seaford *	£10,745.37	£2,382.28		£4,660.82	£8,466.83		£8,466.83	Income received from Resident Donations. Restricted to spend only on Trees
345	Memorial Bench Maintenance	£2,032.00				£2,032.00		£2,032.00	Contingency to meet maintenance needs of Memorial Benches
358	Community Projects	£1,469.75				£1,469.75		£1,469.75	Income received from donations for Beach Access Platform to be used for maintenance & repairs.
361	CIL Receipts *	£13,080.91	£87,429.93			£100,510.84	£30,000.00	£70,510.84	Income received from CIL monies - Restricted use 2021/22 up to £30,000 for tennis courts
362	Seafront Projects	£4,835.00				£4,835.00		£4,835.00	Sum earmarked from profits made on sale of Memorials @ Martello Entertainment area
363	Capital Receipts *	£161,898.77	£37,000.00		£1,555.00	£197,343.77	£71,725.00	£125,618.77	Can only be used for Capital Expenditure. 2021-2022 £50,000 to be used for Sea defence Wall at Bönningstedt Beach Huts- (£275 spent) £22,000 for martello toilets 2022-2023 £125,618 Martello Toilets
366	Seafront Development Plan (SDP)	£58,882.08			£10,546.50	£48,335.58		£48,335.58	For expenditure on SDP 2022-2023 £15,182,000 martello Toilets
367	Water Refill Stations	£0.00	£1,170.00		£160.00	£1,010.00			Sponsorship income earmarked to use for maintenance
	TOTAL EMR	£312,138.84	£127,982.21	£0.00	£22,612.73	£417,508.32	£101,725.00	£314,773.32	

* RESTRICTED USE