



Seaford Town Council

Seaford Town Council Finance & General Purposes Agenda – 6th September 2022

To the Members of the Finance & General Purposes Committee

Councillors M Brown (Chair), B Payne (Vice Chair), N Adil, D Argent, L Boorman, O Honeyman, R Honeyman, J Meek 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 **Tuesday 6th**

September 2022 at 7.00pm, which you are summoned to attend.



Adam Chugg

Town Clerk

26th August 2022

- **Public attendance at this meeting will be limited to 10 due to the size of the meeting, so public will need to register to guarantee a place**
- **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.**

AGENDA

1. Apologies for Absence

To consider apologies for absence.

2. Disclosure of Interests

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

3. Public Participation

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

4. Receipts, Payments and Bank Reconciliation Reports for June and July 2022

To consider report 74/22 advising the Committee of Receipts, Payments and Bank Reconciliations for June and July 2022 (pages 6 to 9).

5. Finance Report to 31st July 2022

To consider report 75/22 informing the Committee of the Income and Expenditure to 31st July 2022 and highlight significant variances from budget (pages 10 to 25).

6. Bad Debt Policy Review

To consider report 59/22 presenting the Town Council's Bad Debt Policy for review (pages 26 to 28).

7. Pensions Discretion Policies Review

To consider report 63/22 presenting the Town Council's Pension Discretion policies for review (pages 29 to 40).

8. Appointment of External Auditors

To consider report 73/22 seeking a recommendation to Full Council that Seaford Town Council remains part of the SAAA's central external auditors appointment arrangements for the years 2022 - 2023 until 2026 - 2027 (pages 41 to 43).

9. Budget Framework and Timetable 2023 – 2024

To consider report 66/22 advising of the proposed budget framework and timetable for 2023 - 2024 (pages 44 to 46).

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 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. Golf Direct Debit Cancellation Request EXEMPT

To consider exempt report 76/22 seeking approval to cancel a golf membership and subsequent direct debit payments from 1st August 2022 (exempt pages 2 to 6).

Reason for exemption: to progress confidential membership and debtor matters.

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

12. Receipts Due for Payment at 23rd August 2022 EXEMPT

To consider exempt report 77/22 informing the Committee of unpaid receipts due on 23rd August 2022 (exempt pages 7 to 9).

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.

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

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.

The Town Council asks that you contact admin@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.

Please note that the front door of the building will be locked at 7.00pm and remain locked during the meeting for security reasons. As such, if you arrive after this time, you will not be able to access the meeting.

When members of the public are looking to leave, they must be escorted out of the building by a Town Council officer. There is also a signposted back door which can be exited through if required.

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.

Health & Safety Measures:

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



Seaford Town Council

Report No:	74/22
Agenda Item No:	4
Committee:	Finance & General Purposes
Date:	6th September 2022
Title:	Receipts, Payments and Bank Reconciliation Reports for June and July 2022
By:	Lucy Clark, Finance Manager
Purpose of Report:	To advise the Committee of Receipts, Payments and Bank Reconciliations for June and July 2022.

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 up to 31st July 2022 have been viewed and verified by the Chairman of this committee. Hard copies are available on request.
- 1.4** Attached in Appendix A is a table showing the total receipts and payments for the months of June and July 2022.




- 1.5 Cashbooks and BACS pages detailing these transactions are available on request.
- 1.6 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 days' notice provided there are two authorised signatories.
- 1.7 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.
- 1.8 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 £4,577.23 has been received since 1st April 2022.
- 1.9 Since 1st April 2022, a net total of £550,000 has been transferred into the CCLA account leaving a current balance of £1,675,000.
- 1.10 The interest rates have been steadily increasing since early this year, with the rate at the end of July 2022 being 1.2204%.
- 1.11 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

2. Financial Appraisal

- 2.1 As of 31st July 2022, the actual monies held in the Cooperative current account were £181,710.19 along with £1,675,000 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	

Co-Operative Bank Current Account

Month	B/F	Receipts (CR)	Payments (DR)	Balance to C/F
June	£ 448,930.58	£ 133,855.81	£ 193,582.47	£ 389,203.92
July	£ 389,203.92	£ 116,861.71	£ 307,091.09	£ 198,974.54

CCLA Investment Account

Month	B/F	CR (Transferred FROM Co-op Account)	DR (Transferred INTO Co-Op Account)	Balance to C/F
June	£ 1,575,000.00			£ 1,575,000.00
July	£ 1,575,000.00	£ 100,000.00		£ 1,675,000.00



Seaford Town Council

Report No:	75/22
Agenda Item No:	5
Committee:	Finance & General Purposes
Date:	6th September 2022
Title:	Finance Report to 31st July 2022
By:	Lucy Clark, Finance Manager
Purpose of Report:	To inform the Committee of the Income and Expenditure to 31st July 2022 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 2022 to 31st July 2022 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 31st July 2022, the F&GP expenditure percentage is in line with the projected annual budget for this period with the actual spend of £206,816 being 33.8% of the budget. The income percentage is slightly above the projected annual budget for this period, with the actual income of £531,120

being 49% of the budget. This is due to half the precept being received in April.

3. Contact Officer

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

Finance Manager	
RFO	
Town Clerk	

Detailed Income & Expenditure by Budget Heading 31/07/2022

Month No: 4

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Community Services							
105 Salts Recreation Ground							
1025 Income Sponsorship	230	0	(230)			0.0%	230
1050 Income Rent	1,849	2,160	311			85.6%	
1051 Income Insurance Recharge	1,731	1,600	(131)			108.2%	
1055 Income Memorial Bench	1,323	0	(1,323)			0.0%	
1057 Income Electricity Recharge	352	0	(352)			0.0%	
1058 Income Water Recharge	1,317	4,000	2,683			32.9%	
1066 Income Concession	18,600	18,600	0			100.0%	
1073 Sports Pitch Hire & Green Fees	1,569	3,600	2,031			43.6%	
1095 Income Tennis Courts	2,184	8,465	6,281			25.8%	
Salts Recreation Ground :- Income	29,155	38,425	9,270			75.9%	230
4018 Water Refill Maint	58	0	(58)		(58)	0.0%	58
4052 Water & Sewerage	1,113	7,500	6,387		6,387	14.8%	
4055 Electricity	483	300	(183)		(183)	161.0%	
4095 Tennis Court Expenditure	878	5,000	4,122		4,122	17.6%	
4096 LTA Loan	0	3,750	3,750		3,750	0.0%	
4100 Telecommunications	97	260	163		163	37.2%	
4115 Insurance	3,474	3,625	151		151	95.8%	
4155 Professional Fees	0	1,000	1,000		1,000	0.0%	
4250 Memorial Bench	723	0	(723)		(723)	0.0%	
4251 Dog Bin Emptying	625	1,925	1,300		1,300	32.5%	
4252 Additional Litter Pick	0	1,000	1,000		1,000	0.0%	
4260 Grounds Maintenance Contract	24,329	73,930	49,601		49,601	32.9%	
4261 Grounds Maint non contract	3,841	3,000	(841)		(841)	128.0%	845
4275 Building Maintenance	2,743	5,000	2,257		2,257	54.9%	
4276 CCTV	600	800	200		200	75.0%	
4283 Playground	1,871	15,000	13,129		13,129	12.5%	
Salts Recreation Ground :- Indirect Expenditure	40,835	122,090	81,255	0	81,255	33.4%	902
Net Income over Expenditure	(11,679)	(83,665)	(71,986)				
6000 plus Transfer from EMR	902						
6001 less Transfer to EMR	230						
Movement to/(from) Gen Reserve	(11,007)						
106 Crouch Recreation Ground							
1050 Income Rent	1,275	2,550	1,275			50.0%	
1051 Income Insurance Recharge	623	580	(43)			107.4%	
1055 Income Memorial Bench	1,300	0	(1,300)			0.0%	

Detailed Income & Expenditure by Budget Heading 31/07/2022

Month No: 4

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
1058 Income Water Recharge	460	3,200	2,740			14.4%	
1073 Sports Pitch Hire & Green Fees	138	8,500	8,362			1.6%	
Crouch Recreation Ground :- Income	3,796	14,830	11,034			25.6%	0
4052 Water & Sewerage	251	5,500	5,249		5,249	4.6%	
4115 Insurance	868	795	(73)		(73)	109.1%	
4155 Professional Fees	0	1,000	1,000		1,000	0.0%	
4250 Memorial Bench	551	0	(551)		(551)	0.0%	
4251 Dog Bin Emptying	446	1,375	929		929	32.5%	
4260 Grounds Maintenance Contract	13,957	34,930	20,973		20,973	40.0%	
4261 Grounds Maint non contract	403	3,000	2,597		2,597	13.4%	
4275 Building Maintenance	0	500	500		500	0.0%	
4283 Playground	475	5,000	4,525		4,525	9.5%	
Crouch Recreation Ground :- Indirect Expenditure	16,951	52,100	35,149	0	35,149	32.5%	0
Net Income over Expenditure	(13,155)	(37,270)	(24,115)				
<u>107 Martello Fields</u>							
1050 Income Rent	3,723	7,500	3,777			49.6%	
Martello Fields :- Income	3,723	7,500	3,777			49.6%	0
4115 Insurance	7	10	3		3	68.5%	
4251 Dog Bin Emptying	357	1,100	743		743	32.5%	
4260 Grounds Maintenance Contract	5,490	14,060	8,570		8,570	39.0%	
4261 Grounds Maint non contract	1,527	4,000	2,473		2,473	38.2%	
Martello Fields :- Indirect Expenditure	7,381	19,170	11,789	0	11,789	38.5%	0
Net Income over Expenditure	(3,658)	(11,670)	(8,012)				
<u>108 Other Open Spaces</u>							
1025 Income Sponsorship	230	0	(230)			0.0%	230
1050 Income Rent	90	90	0			100.0%	
1072 Income Trees for Seaford	4,198	0	(4,198)			0.0%	4,198
Other Open Spaces :- Income	4,518	90	(4,428)			5020.0%	4,428
4018 Water Refill Maint	58	0	(58)		(58)	0.0%	58
4052 Water & Sewerage	(125)	415	540		540	(30.2%)	
4115 Insurance	39	35	(4)		(4)	111.5%	
4154 Land Registry Fees	0	60	60		60	0.0%	
4251 Dog Bin Emptying	714	2,200	1,486		1,486	32.5%	
4260 Grounds Maintenance Contract	7,795	19,660	11,865		11,865	39.6%	
4261 Grounds Maint non contract	3,343	9,000	5,657		5,657	37.1%	

Detailed Income & Expenditure by Budget Heading 31/07/2022

Month No: 4

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	4,744	0	(4,744)		(4,744)	0.0%	4,744
4275 Building Maintenance	846	500	(346)		(346)	169.2%	
Other Open Spaces :- Indirect Expenditure	17,412	31,870	14,458	0	14,458	54.6%	4,801
Net Income over Expenditure	(12,895)	(31,780)	(18,886)				
6000 plus Transfer from EMR	4,801						
6001 less Transfer to EMR	4,428						
Movement to/(from) Gen Reserve	(12,521)						
113 Crypt							
1051 Income Insurance Recharge	0	390	390			0.0%	
1057 Income Electricity Recharge	156	0	(156)			0.0%	
1063 Income Gas Recharged	30	0	(30)			0.0%	
Crypt :- Income	186	390	204			47.7%	0
4055 Electricity	162	0	(162)		(162)	0.0%	
4056 Gas	117	0	(117)		(117)	0.0%	
4115 Insurance	283	390	107		107	72.6%	
4275 Building Maintenance	2,725	4,200	1,475		1,475	64.9%	1,414
Crypt :- Indirect Expenditure	3,287	4,590	1,303	0	1,303	71.6%	1,414
Net Income over Expenditure	(3,101)	(4,200)	(1,099)				
6000 plus Transfer from EMR	1,414						
Movement to/(from) Gen Reserve	(1,687)						
114 South Street							
4275 Building Maintenance	533	3,000	2,467		2,467	17.8%	
South Street :- Indirect Expenditure	533	3,000	2,467	0	2,467	17.8%	0
Net Expenditure	(533)	(3,000)	(2,467)				
115 Martello Tower							
4115 Insurance	1,853	1,745	(108)		(108)	106.2%	
4275 Building Maintenance	2,225	4,000	1,775		1,775	55.6%	
Martello Tower :- Indirect Expenditure	4,078	5,745	1,667	0	1,667	71.0%	0
Net Expenditure	(4,078)	(5,745)	(1,667)				

Detailed Income & Expenditure by Budget Heading 31/07/2022

Month No: 4

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
116 Seaford Head Estate							
1011 Income Filming	30,550	20,000	(10,550)			152.8%	
1021 Income South Hill Barn	352	1,000	648			35.2%	
1050 Income Rent	5,000	10,000	5,000			50.0%	
1053 Income Grants	0	3,250	3,250			0.0%	
1054 Income Other	312	0	(312)			0.0%	
1055 Income Memorial Bench	1,693	0	(1,693)			0.0%	
1066 Income Concession	963	3,300	2,337			29.2%	
1200 Income Nature Reserve	257	0	(257)			0.0%	
Seaford Head Estate :- Income	39,127	37,550	(1,577)			104.2%	0
4115 Insurance	445	905	460		460	49.2%	
4156 Bank Charges	3	0	(3)		(3)	0.0%	
4199 Other Expenditure	418	0	(418)		(418)	0.0%	
4250 Memorial Bench	190	0	(190)		(190)	0.0%	
4251 Dog Bin Emptying	357	1,100	743		743	32.5%	
4260 Grounds Maintenance Contract	368	1,130	762		762	32.6%	
4261 Grounds Maint non contract	903	3,000	2,097		2,097	30.1%	
4275 Building Maintenance	950	1,000	50		50	95.0%	
4500 Nature Reserve Expenses	5,576	16,900	11,324		11,324	33.0%	
4501 Filming Expenses	0	8,000	8,000		8,000	0.0%	
Seaford Head Estate :- Indirect Expenditure	9,210	32,035	22,825	0	22,825	28.7%	0
Net Income over Expenditure	29,917	5,515	(24,402)				
117 Seafront							
1011 Income Filming	200	1,000	800			20.0%	
1025 Income Sponsorship	710	0	(710)			0.0%	710
1055 Income Memorial Bench	757	0	(757)			0.0%	
1057 Income Electricity Recharge	105	3,820	3,715			2.8%	
1058 Income Water Recharge	0	100	100			0.0%	
1066 Income Concession	53,740	43,075	(10,665)			124.8%	
1084 Income Promenade	138	150	12			92.0%	
Seafront :- Income	55,650	48,145	(7,505)			115.6%	710
4018 Water Refill Maint	173	0	(173)		(173)	0.0%	173
4052 Water & Sewerage	92	500	408		408	18.4%	
4055 Electricity	330	3,820	3,490		3,490	8.6%	
4115 Insurance	911	985	74		74	92.5%	
4250 Memorial Bench	4,695	0	(4,695)		(4,695)	0.0%	
4253 Shelters	1,082	2,500	1,418		1,418	43.3%	
4255 The Shoal Expenditure	0	500	500		500	0.0%	

Detailed Income & Expenditure by Budget Heading 31/07/2022

Month No: 4

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4261 Grounds Maint non contract	2,220	10,000	7,780		7,780	22.2%	
4270 Vehicles & Equipment Maint	0	100	100		100	0.0%	
4275 Building Maintenance	2,198	2,000	(198)		(198)	109.9%	
4301 Public Works Loan Payment	0	11,600	11,600		11,600	0.0%	
4501 Filming Expenses	0	200	200		200	0.0%	
Seafront :- Indirect Expenditure	11,702	32,205	20,503	0	20,503	36.3%	173
Net Income over Expenditure	43,948	15,940	(28,008)				
6000 plus Transfer from EMR	173						
6001 less Transfer to EMR	710						
Movement to/(from) Gen Reserve	43,411						
118 Beach Huts							
1057 Income Electricity Recharge	0	300	300			0.0%	
1060 Beach Huts Site Licence	30,690	27,625	(3,065)			111.1%	
1061 Beach Hut Annual Rent	12,100	12,090	(10)			100.1%	
1066 Income Concession	2,800	5,150	2,350			54.4%	
1094 Income Seasonal Beach Huts	14,700	13,300	(1,400)			110.5%	
Beach Huts :- Income	60,290	58,465	(1,825)			103.1%	0
4051 Rates	1,722	5,300	3,579		3,579	32.5%	
4055 Electricity	41	240	199		199	17.1%	
4115 Insurance	646	1,060	414		414	61.0%	
4258 Seasonal Beach Hut Revenue Exp	6,865	14,500	7,635		7,635	47.3%	
4275 Building Maintenance	980	4,000	3,020		3,020	24.5%	
Beach Huts :- Indirect Expenditure	10,254	25,100	14,846	0	14,846	40.9%	0
Net Income over Expenditure	50,036	33,365	(16,671)				
119 Old Town Hall							
1050 Income Rent	638	1,540	903			41.4%	
1051 Income Insurance Recharge	180	205	25			87.8%	
Old Town Hall :- Income	818	1,745	927			46.9%	0
4115 Insurance	180	205	25		25	87.8%	
4275 Building Maintenance	487	2,000	1,513		1,513	24.4%	
Old Town Hall :- Indirect Expenditure	668	2,205	1,537	0	1,537	30.3%	0
Net Income over Expenditure	150	(460)	(610)				

Detailed Income & Expenditure by Budget Heading 31/07/2022

Month No: 4

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
121 Seaford in Bloom							
1054 Income Other	0	415	415			0.0%	
Seaford in Bloom :- Income	0	415	415			0.0%	0
4402 Seaford in Bloom	5,329	5,490	161		161	97.1%	
Seaford in Bloom :- Indirect Expenditure	5,329	5,490	161	0	161	97.1%	0
Net Income over Expenditure	(5,329)	(5,075)	254				
125 Allotments							
1050 Income Rent	1,102	1,035	(67)			106.5%	
Allotments :- Income	1,102	1,035	(67)			106.5%	0
4261 Grounds Maint non contract	0	500	500		500	0.0%	
Allotments :- Indirect Expenditure	0	500	500	0	500	0.0%	0
Net Income over Expenditure	1,102	535	(567)				
130 Other Recreation							
4410 Swimming Pool	0	10,000	10,000		10,000	0.0%	
4411 VAT PE Adjustment overclaimed	(1,450)	0	1,450		1,450	0.0%	
Other Recreation :- Indirect Expenditure	(1,450)	10,000	11,450	0	11,450	(14.5%)	0
Net Expenditure	1,450	(10,000)	(11,450)				
134 CCTV							
4055 Electricity	1,522	3,000	1,478		1,478	50.7%	
4115 Insurance	398	350	(48)		(48)	113.6%	
4276 CCTV	0	8,500	8,500		8,500	0.0%	
CCTV :- Indirect Expenditure	1,920	11,850	9,930	0	9,930	16.2%	0
Net Expenditure	(1,920)	(11,850)	(9,930)				
135 Community Service Other							
1070 Armed Forces Day Income	145	1,000	855			14.5%	
1075 Income Christmas Event	0	7,210	7,210			0.0%	
1083 Income Street Market	358	0	(358)			0.0%	
Community Service Other :- Income	503	8,210	7,707			6.1%	0
4115 Insurance	61	65	4		4	94.1%	
4195 Events Expenditure	0	1,500	1,500		1,500	0.0%	
4273 Christmas Lights	0	15,000	15,000		15,000	0.0%	

Detailed Income & Expenditure by Budget Heading 31/07/2022

Month No: 4

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4281 Christmas Event Expenses	0	10,300	10,300		10,300	0.0%	
4282 Armed Forces Day Expenditure	1,281	2,000	719		719	64.1%	
Community Service Other :- Indirect Expenditure	1,343	28,865	27,522	0	27,522	4.7%	0
Net Income over Expenditure	(839)	(20,655)	(19,816)				
<u>225 Projects Pool</u>							
1014 CIL & S106 Receipts	221,881	0	(221,881)			0.0%	221,881
1016 Beach Hut Sales	50,572	42,000	(8,572)			120.4%	50,572
1053 Income Grants	0	222,750	222,750			0.0%	
Projects Pool :- Income	272,452	264,750	(7,702)			102.9%	272,452
4095 Tennis Court Expenditure	2,075	0	(2,075)		(2,075)	0.0%	2,015
4155 Professional Fees	175	15,000	14,825		14,825	1.2%	
4257 Seafront Improvement Plan	0	20,000	20,000		20,000	0.0%	
4274 Projects Expenditure	0	20,000	20,000		20,000	0.0%	
4420 Bonn BH Capital Expenditure	636	0	(636)		(636)	0.0%	636
4421 Martello Toilets Capital Costs	7,459	427,550	420,091		420,091	1.7%	7,459
4424 South Hill Barn Development	370	10,000	9,630		9,630	3.7%	
Projects Pool :- Indirect Expenditure	10,714	492,550	481,836	0	481,836	2.2%	10,109
Net Income over Expenditure	261,738	(227,800)	(489,538)				
6000 plus Transfer from EMR	10,109						
6001 less Transfer to EMR	272,452						
Movement to/(from) Gen Reserve	(605)						
<u>301 Planning & Highways</u>							
4263 Bus Shelter Maintenance/Clean	120	1,500	1,380		1,380	8.0%	
Planning & Highways :- Indirect Expenditure	120	1,500	1,380	0	1,380	8.0%	0
Net Expenditure	(120)	(1,500)	(1,380)				
Community Services :- Income	471,321	481,550	10,229			97.9%	
Expenditure	140,286	880,865	740,579	0	740,579	15.9%	
Net Income over Expenditure	331,035	(399,315)	(730,350)				
plus Transfer from EMR	17,399						
less Transfer to EMR	277,820						
Movement to/(from) Gen Reserve	70,614						

Finance & General Purposes

Detailed Income & Expenditure by Budget Heading 31/07/2022

Month No: 4

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
201 Administration							
1054 Income Other	0	100	100			0.0%	
1062 Income Telephone Recharge	149	525	376			28.3%	
1176 Precept	522,483	1,044,965	522,482			50.0%	
1190 Interest Received	3,059	250	(2,809)			1223.5%	
Administration :- Income	525,690	1,045,840	520,150			50.3%	0
4000 Salaries & Wages	113,859	348,250	234,391		234,391	32.7%	
4001 Employers NI	9,967	31,880	21,913		21,913	31.3%	
4002 Employers Superannuation	19,991	64,155	44,164		44,164	31.2%	
4009 Recruitment Costs	0	500	500		500	0.0%	
4010 Staff Training	1,086	4,000	2,914		2,914	27.2%	
4012 Staff Expenses	258	500	242		242	51.6%	
4015 Office Refreshments	0	150	150		150	0.0%	
4100 Telecommunications	1,430	4,400	2,970		2,970	32.5%	
4105 Postage	53	400	347		347	13.3%	
4106 Stationery	295	1,000	705		705	29.5%	
4107 Photocopier	450	1,500	1,050		1,050	30.0%	
4108 Recycling & Shredding	0	285	285		285	0.0%	
4110 Advertising & Publicity	0	750	750		750	0.0%	
4112 Subscriptions	4,158	5,900	1,742		1,742	70.5%	
4113 Software Support	10,941	9,000	(1,941)		(1,941)	121.6%	
4114 Licence Fee	0	55	55		55	0.0%	
4115 Insurance	1,753	1,780	27		27	98.5%	
4116 Web Site	180	1,700	1,520		1,520	10.6%	
4118 IT Hardware	1,068	8,000	6,932		6,932	13.3%	
4154 Land Registry Fees	72	100	28		28	72.0%	
4155 Professional Fees	(1,329)	5,000	6,329		6,329	(26.6%)	
4156 Bank Charges	563	1,500	937		937	37.5%	
4157 Audit Fees	(2,483)	3,000	5,483		5,483	(82.8%)	
4182 Catering & Hospitality	0	100	100		100	0.0%	
4199 Other Expenditure	0	1,000	1,000		1,000	0.0%	
4272 Furniture & Equipment	323	3,000	2,677		2,677	10.8%	
Administration :- Indirect Expenditure	162,637	497,905	335,268	0	335,268	32.7%	0
Net Income over Expenditure	363,054	547,935	184,881				
205 Premises - Church Street							
1050 Income Rent	4,919	7,800	2,881			63.1%	
Premises - Church Street :- Income	4,919	7,800	2,881			63.1%	0
4050 Rent payable	9,890	20,500	10,610		10,610	48.2%	

Detailed Income & Expenditure by Budget Heading 31/07/2022

Month No: 4

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4051 Rates	3,313	8,956	5,643		5,643	37.0%	
4059 Church Street Service Charges	0	18,000	18,000		18,000	0.0%	
4201 Cleaning & Hygiene	0	300	300		300	0.0%	
4270 Vehicles & Equipment Maint	159	400	241		241	39.7%	
4275 Building Maintenance	14	1,000	987		987	1.4%	
4903 Term Maintenance	0	500	500		500	0.0%	
Premises - Church Street :- Indirect Expenditure	13,375	49,656	36,281	0	36,281	26.9%	0
Net Income over Expenditure	(8,456)	(41,856)	(33,400)				
<u>206 Premises - Hurdis House</u>							
1050 Income Rent	0	23,735	23,735			0.0%	
1051 Income Insurance Recharge	421	400	(21)			105.2%	
Premises - Hurdis House :- Income	421	24,135	23,714			1.7%	0
4115 Insurance	436	400	(36)		(36)	109.1%	
4155 Professional Fees	800	1,000	200		200	80.0%	
4275 Building Maintenance	500	0	(500)		(500)	0.0%	
4301 Public Works Loan Payment	0	15,005	15,005		15,005	0.0%	
Premises - Hurdis House :- Indirect Expenditure	1,736	16,405	14,669	0	14,669	10.6%	0
Net Income over Expenditure	(1,315)	7,730	9,045				
<u>210 Civic Expenses</u>							
1080 Income Jubilee Event	90	0	(90)			0.0%	
Civic Expenses :- Income	90	0	(90)				0
4013 Members Expenses	6	100	94		94	6.3%	
4014 Member Training	600	1,500	900		900	40.0%	
4106 Stationery	0	200	200		200	0.0%	
4113 Software Support	1,166	2,500	1,334		1,334	46.6%	
4115 Insurance	58	200	142		142	28.9%	
4118 IT Hardware	239	0	(239)		(239)	0.0%	
4180 Room Hire	120	2,550	2,430		2,430	4.7%	
4181 Civic - Mayors Allowance	231	1,500	1,269		1,269	15.4%	
4182 Catering & Hospitality	0	200	200		200	0.0%	
4183 Civic - Awards	113	200	87		87	56.3%	
4184 Civic - other	1,505	3,000	1,495		1,495	50.2%	
4188 Town Crier Expenses	30	200	170		170	15.0%	
4189 Young Mayor	0	250	250		250	0.0%	
4190 Election Costs	0	10,000	10,000		10,000	0.0%	
Civic Expenses :- Indirect Expenditure	4,068	22,400	18,332	0	18,332	18.2%	0
Net Income over Expenditure	(3,978)	(22,400)	(18,422)				

Detailed Income & Expenditure by Budget Heading 31/07/2022

Month No: 4

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>215 Grants</u>							
4401 Grants	20,000	20,000	0		0	100.0%	
4406 SFA-CAB	5,000	5,000	0		0	100.0%	
Grants :- Indirect Expenditure	25,000	25,000	0	0	0	100.0%	0
Net Expenditure	(25,000)	(25,000)	0				
Finance & General Purposes :- Income	531,120	1,077,775	546,655			49.3%	
Expenditure	206,816	611,366	404,550	0	404,550	33.8%	
Movement to/(from) Gen Reserve	324,304						
<u>Golf Course and The View</u>							
<u>101 Golf Course</u>							
1000 Golf Course Season Ticket	181,973	193,000	11,027			94.3%	
1001 Golf Course Green Fees M-F	56,366	113,000	56,634			49.9%	
1002 Golf Course Green Fees w/eb/h	39,142	72,000	32,858			54.4%	
1003 Golf Course Societies	32,067	70,000	37,933			45.8%	
1004 Golf Course Locker	977	2,250	1,273			43.4%	
1007 Golf Course Air Traffic	3,750	7,500	3,750			50.0%	
1050 Income Rent	0	85	85			0.0%	
1054 Income Other	646	700	54			92.3%	
1077 Income Sale Equipment	0	4,200	4,200			0.0%	
1311 Buggy Hire	7,746	23,330	15,584			33.2%	
Golf Course :- Income	322,666	486,065	163,399			66.4%	0
4000 Salaries & Wages	33,651	121,600	87,949		87,949	27.7%	
4001 Employers NI	3,239	11,650	8,411		8,411	27.8%	
4002 Employers Superannuation	4,409	17,410	13,001		13,001	25.3%	
4009 Recruitment Costs	623	800	177		177	77.9%	
4010 Staff Training	0	2,000	2,000		2,000	0.0%	
4011 Staff Protective Clothing	700	1,500	800		800	46.7%	
4041 Golf Professional Retainer	18,700	65,100	46,400		46,400	28.7%	
4045 Golf Course Player Costs	1,204	1,450	246		246	83.0%	
4046 Golf Club Membership Fees	14,506	14,520	14		14	99.9%	
4051 Rates	4,144	10,680	6,536		6,536	38.8%	
4052 Water & Sewerage	501	1,800	1,299		1,299	27.8%	
4060 Refuse	62	260	198		198	24.0%	
4100 Telecommunications	260	750	490		490	34.7%	
4105 Postage	0	50	50		50	0.0%	
4106 Stationery	0	350	350		350	0.0%	

Detailed Income & Expenditure by Budget Heading 31/07/2022

Month No: 4

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4110 Advertising & Publicity	0	500	500		500	0.0%	
4112 Subscriptions	510	525	15		15	97.1%	
4113 Software Support	1,256	1,900	644		644	66.1%	
4114 Licence Fee	75	75	0		0	100.0%	
4115 Insurance	9,819	8,890	(929)		(929)	110.5%	
4116 Web Site	90	75	(15)		(15)	120.0%	
4156 Bank Charges	2,014	5,500	3,486		3,486	36.6%	
4201 Cleaning & Hygiene	0	500	500		500	0.0%	
4251 Dog Bin Emptying	357	1,330	973		973	26.9%	
4261 Grounds Maint non contract	20,195	38,000	17,805		17,805	53.1%	
4270 Vehicles & Equipment Maint	10,295	15,700	5,405		5,405	65.6%	
4271 Vehicle & Equipment Lease	74,325	79,800	5,475		5,475	93.1%	
4272 Furniture & Equipment	0	7,855	7,855		7,855	0.0%	
4275 Building Maintenance	506	2,200	1,694		1,694	23.0%	
4276 CCTV	0	500	500		500	0.0%	
4279 Fire & Security	1,099	1,300	201		201	84.6%	
4308 Golf Course Overheads	4,000	12,000	8,000		8,000	33.3%	
4309 Buggy Lease & Maintenance	2,761	7,500	4,739		4,739	36.8%	
Golf Course :- Indirect Expenditure	209,303	434,070	224,767	0	224,767	48.2%	0
Net Income over Expenditure	113,364	51,995	(61,369)				
102 Capital Costs-Golf & The View							
4301 Public Works Loan Payment	17,103	105,000	87,897		87,897	16.3%	
Capital Costs-Golf & The View :- Indirect Expenditure	17,103	105,000	87,897	0	87,897	16.3%	0
Net Expenditure	(17,103)	(105,000)	(87,897)				
103 The View							
1050 Income Rent	500	1,000	500			50.0%	
1305 Income Golf Course Overheads	4,000	12,000	8,000			33.3%	
1306 Income Golf Club Room Hires	1,083	500	(583)			216.7%	
1307 Income Bar Sales	69,512	168,300	98,788			41.3%	
1308 Income Food Sales	77,138	227,700	150,562			33.9%	
1310 Income - Society Food	13,800	32,500	18,700			42.5%	
1312 Function Food Sales	23,693	72,000	48,307			32.9%	
1313 Function Bar Sales	0	7,500	7,500			0.0%	
1316 Events Income - The View	144	200	56			72.1%	
The View :- Income	189,871	521,700	331,829			36.4%	0
4000 Salaries & Wages	93,311	267,155	173,844		173,844	34.9%	

Detailed Income & Expenditure by Budget Heading 31/07/2022

Month No: 4

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4001 Employers NI	6,074	20,105	14,031		14,031	30.2%	
4002 Employers Superannuation	5,602	35,000	29,398		29,398	16.0%	
4003 Sub-contracted Staff	2,399	0	(2,399)		(2,399)	0.0%	
4009 Recruitment Costs	2,854	0	(2,854)		(2,854)	0.0%	
4010 Staff Training	0	1,500	1,500		1,500	0.0%	
4012 Staff Expenses	0	180	180		180	0.0%	
4016 Staff Uniform	0	500	500		500	0.0%	
4017 Timesheet & Rota Software	226	215	(11)		(11)	105.3%	
4051 Rates	1,332	3,435	2,103		2,103	38.8%	
4052 Water & Sewerage	1,416	5,000	3,584		3,584	28.3%	
4055 Electricity	5,994	21,000	15,006		15,006	28.5%	
4056 Gas	917	5,000	4,083		4,083	18.3%	
4060 Refuse	888	3,900	3,012		3,012	22.8%	
4100 Telecommunications	1,178	3,200	2,022		2,022	36.8%	
4105 Postage	0	100	100		100	0.0%	
4106 Stationery	213	1,000	787		787	21.3%	
4110 Advertising & Publicity	1,027	5,000	3,973		3,973	20.5%	
4112 Subscriptions	0	75	75		75	0.0%	
4113 Software Support	742	1,300	558		558	57.1%	
4114 Licence Fee	1,008	1,000	(8)		(8)	100.8%	
4115 Insurance	3,195	3,200	5		5	99.8%	
4116 Web Site	25	215	190		190	11.7%	
4156 Bank Charges	1,771	5,200	3,429		3,429	34.1%	
4196 Events Expenditure - The View	255	0	(255)		(255)	0.0%	
4201 Cleaning & Hygiene	6,893	17,000	10,107		10,107	40.5%	
4202 Linen Cleaning	959	3,000	2,041		2,041	32.0%	
4270 Vehicles & Equipment Maint	1,164	4,000	2,836		2,836	29.1%	
4271 Vehicle & Equipment Lease	0	930	930		930	0.0%	
4272 Furniture & Equipment	1,091	9,020	7,929		7,929	12.1%	
4275 Building Maintenance	2,768	2,500	(268)		(268)	110.7%	
4276 CCTV	109	500	391		391	21.8%	
4279 Fire & Security	905	1,550	645		645	58.4%	
4303 Food Expenditure	42,089	116,270	74,181		74,181	36.2%	
4304 Bar Expenditure	24,067	58,015	33,948		33,948	41.5%	
4306 Catering Utensils & Equip	1,866	1,000	(866)		(866)	186.6%	
4307 Bar Utensils & Equip	78	250	172		172	31.3%	
4311 Pest Control	951	2,000	1,049		1,049	47.5%	
4313 Stock Take	250	1,050	800		800	23.8%	
4314 Cost of Card Top Up Incentives	2,338	4,000	1,662		1,662	58.4%	
4903 Term Maintenance	120	4,000	3,880		3,880	3.0%	
The View :- Indirect Expenditure	216,077	608,365	392,288	0	392,288	35.5%	0
Net Income over Expenditure	(26,207)	(86,665)	(60,458)				

Detailed Income & Expenditure by Budget Heading 31/07/2022

Month No: 4

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Golf Course and The View :- Income	512,537	1,007,765	495,228			50.9%	
Expenditure	442,482	1,147,435	704,953	0	704,953	38.6%	
Movement to/(from) Gen Reserve	<u>70,055</u>						
Grand Totals:- Income	1,514,978	2,567,090	1,052,112			59.0%	
Expenditure	789,584	2,639,666	1,850,082	0	1,850,082	29.9%	
Net Income over Expenditure	<u>725,394</u>	<u>(72,576)</u>	<u>(797,970)</u>				
plus Transfer from EMR	17,399						
less Transfer to EMR	277,820						
Movement to/(from) Gen Reserve	<u>464,973</u>						

Finance & General Purposes Committee - Variance Reporting

6th September 2022

Report 75/22 Ap

		Previously Reported	Current Update
201	Administration		
1190	Interest Received	When the budget was set, interest rates were at their lowest and so it was prudent to budget on the low side. As the interest rates with CCLA are steadily increasing, we are already way over the expected income and this is likely to rise significantly over the next couple of months.	As previously reported.
4112	Subscriptions	The majority of subscriptions are paid early in the financial year which is why the expenditure is showing a higher percentage.	As previously reported.
4113	Software Support		The reason for the current overspend is due to a miscode. New IT equipment should have been coded to 4118 and so once journalled, will reduce the expenditure to £7,701
4115	Insurance	The insurance costs are fully paid in April of each year.	As previously reported.
4155	Professional Fees	The account code is showing a credit due to an accrual (ie fees yet to billed that relate to last year).	As previously reported.
4157	Audit Fees	The account code is showing a credit due to an accrual. Mulberry & Co invoice will be paid in next month and the external audit fees will be paid in September which both relate to last year.	The account code is still showing a credit as whilst the Mulberry & Co invoice has been paid, we are still waiting for the External Audit invoice for last year - due in September.
205	Premises Church Street		
1050	Income Rent	Rent for Church Street runs from Jan - Dec each year. Therefore, we already have received 9 months worth of rent with the last three months being received in January 23.	As previously reported
206	Hurdis House		
210	Civic Expenses		
4115	Insurance		The expenditure is lower than budgeted as the Civic Regalia was split into separate categories with some being included in the All Risk section and the remainder being included in Church Street Contents. The budgets will be looked into this year and amended correctly for next year.
4118	IT Hardware		The unbudgeted cost relates to the new Mic System to include new mics and a PA speaker for Committee Meetings
215	Grants		



Seaford Town Council

Report No:	59/22
Agenda Item No:	6
Committee:	Finance & General Purposes (F&GP)
Date:	6th September 2022
Title:	Bad Debts Policy Review
By:	Karen Singleton, Responsible Financial Officer (RFO)
Purpose of Report:	To review the Town Council's Bad Debts Policy

Recommendations

The Finance & General Purposes Committee is recommended:

1. To recommend that Full Council adopts the Bad Debts Policy as presented with report 59/22.

1. Information



- 1.1 The Town Council's Bad Debts Policy has been reviewed as per the policy schedule and it is felt that there are only minor changes required to update the policy in line with current, and best, procedure.
- 1.2 The revised policy is included with tracked changes at Appendix A and is recommended for adoption as presented, with a review date of September 2025.

2. Financial Appraisal

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

3. Contact Officer

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

RFO	
Town Clerk	



Seaford Town Council

Bad Debt Policy

1. Introduction

This policy outlines Seaford Town Council's procedures for dealing with late payments and outstanding accounts (bad debts) in accordance with Financial Regulations.

2. Policy Objectives

The aim of this policy is to make clear the procedure that Seaford Town Council will follow to identify, minimise and recover potential bad debts and write off any debts which cannot be recovered.

3. Credit Control

All income due will be collected in accordance with Financial Regulations and any sums found to be irrecoverable or any subsequent bad debts shall be reported to the Finance & General Purposes Committee and where necessary, Full Council.

Unpaid income and bad debts shall be treated in the following manner:

- Invoices which remain unpaid after 30 days will receive a telephone call or email reminding the customer that the invoice remains unpaid.
- Invoices which remain unpaid after 45 days will receive a letter reminding the customer that the invoice remains unpaid.
- Invoices which remain unpaid after 60 days will receive a letter reminding the customer that the invoice remains unpaid and that all of the town councils' financial information, including bad debts, is reported to Council and published on its website to the Finance & General Purposes Committee.
- Invoices which remain unpaid after 90 days will receive a letter reminding the customer that the invoice remains unpaid, that all of the town councils' financial information, including bad debts, is published on its website and notifying of the withdrawal of the service provided and that. This letter will also include a statement that Seaford Town Council will actively pursue all outstanding debts through the legal system.
- All letters will be accompanied by a statement of account from the town council's financial system.

4. Write off bad debts

Seaford Town Council will seek to minimise the cost of write offs by taking all necessary action to recover what is due. Debts will be subject to the full recovery, collection and all reasonable legal procedures.

The Town Council recognises that where a debt is irrecoverable, prompt and regular write off of such debts is good practice. Whilst writing off bad debts is a non-routine function; all practical means should be taken to recover outstanding amounts due to the Town Council before the RFO recommends writing off a bad debt to the Finance & General Purposes Committee. Before this decision is made, due diligence consideration should include the following: -

- The cost of recovery against the amount owed.
- The likelihood of success.
- Where the correct credit control procedures followed.
- Could procedure and practices be improved.

Any debts to be written off should be reported in the form of a write off schedule to the Finance & General Purposes Committee, who have delegated powers to write off bad debts of up to £3,000; any larger debts must be reported to Full Council. The write off schedule should contain the following information:

- Customer Reference.
- Invoice number.
- Date of invoice.
- Amount of debt.
- Reason for write off.
- Recovery history.
- Date of write off.
- Authorisation of write off.

5. Year-end write offs

The RFO should ensure any bad debts and doubtful debts are correctly accounted for at year end.

Adopted: September 2022
Review Date: September 2025



Seaford Town Council

Report No:	63/22
Agenda Item No:	7
Committee:	Finance & General Purposes (F&GP)
Date:	6th September 2022
Title:	Pensions Discretions Policies Review
By:	Karen Singleton, Responsible Financial Officer (RFO)
Purpose of Report:	To review the Town Council's Pensions Discretions policies

Recommendations

The Finance & General Purposes Committee is recommended:

1. To recommend that Full Council adopts the Pensions Discretions policies as presented with report 63/22.

1. Summary

- 1.1 The Council's Pensions Discretions policies have been reviewed by the RFO, as per the Policy Schedule, and there are no changes required.
- 1.2 The RFO has checked with East Sussex County Council who are the administering authority for the pension fund and no changes have been made since the policies were adopted in 2020.
- 1.3 There are five separate policies and these are included in Appendices 1-5. They are recommended for adoption as presented, with a review date of September 2025. The committee can recommend changes to the policies to Full Council should it feel that it is appropriate to do so.

2. Background

- 2.1 Employers participating in the Local Government Pension Scheme (LGPS) in England and Wales must formulate, publish and keep under review a statement of policy on all mandatory discretions (or where the discretion is

non-mandatory, they are recommended to), which they have the power to exercise in relation to members of the CARE (Career Average Revalued Earnings) scheme and earlier schemes.



- 2.2** To support employers in the compliance of the regulations, the East Sussex Pension Fund has provided templates for both mandatory and non-mandatory discretions requiring a policy.
- 2.3** The Local Government Association (LGA) recommends including a further 8 non-mandatory discretions where a written policy should exist. The LGA considers it appropriate for scheme employers to have a written policy in order that both members and the administering authority (in Seaford's case, East Sussex County Council, 'ESCC') are clear on the employer's policy on these matters.
- 2.4** The following appendices are attached to this report are based on discretion templates provided by ESCC:
- Appendix 1 Employer Discretions 2014 Scheme mandatory
 - Appendix 2 Employer Discretions 2014 Scheme non mandatory
 - Appendix 3 Employer Discretions 2008 Scheme mandatory
 - Appendix 4 Employer Discretions 1998 Scheme mandatory
 - Appendix 5 Employer Discretions 1995 Scheme mandatory
- 2.5** In June 2020, the RFO completed the 'Employer's Policy on the exercise of this discretion' column which was discussed and adopted. Members are recommended to review the statements and to recommend that Full Council adopts the five policies with no changes.
- 2.6** When it comes to LGPS Pensions, most of the rules are set in law, but there are quite a few where the employer has the right to choose how they will deal with a certain set of circumstances. These are called employers' discretions. In general the discretions enhance what is provided by the basic rules offered to members of the scheme.
- 2.7** The Council is obliged by law to have a policy on each of these discretions. This enables ESCC to deal with pensioners and members of the LGPS in a way in which each employer would prefer.
- 2.8** Please contact the RFO prior to the meeting if you would like any further information on the individual policies.

3. Financial Appraisal

- 3.1** This report has no direct financial implications, though could have significant financial implications if the policies were adopted in full. The high level cost of adopting some of these policies is disproportionate to the benefit received.
- 3.2** In general the reason for not adopting a policy is cost. If the Council adopted all of the discretions, then the potential cost to the Council would be a significant amount of money for many years. The total cost is not quantifiable as it would depend on the salary of the employee, how many years they have been in the LGPS and how long they live after the discretion is exercised. Due to cost, the Council has opted not to exercise many of the discretions or has said that it will consider them on a case by case basis. Then if the circumstances arise, the Council can choose what to do in those specific circumstances.
- 3.3** When staff retire and claim their pension in the normal way then this comes out of the normal pension fund pot. There are no charges occurred by the Council other than the percentage paid each month on scheme members' wages. This percentage is calculated on a triennial basis, by the schemes actuary, to cover the costs of expected future liabilities.
- 3.4** If the Council exercise some of the discretions with a cost attached then this is an additional charge to the Council and billed separately monthly or as a lump sum. E.g. if it was decided to top up someone's pension or pay it early, it could potentially be a cost to the Council for the next 30 years (until the member dies).

4. Contact Officer

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

RFO	
Town Clerk	

Employer	Seaford Town Council
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Date of Policy Statement	29th September 2022
Date for Review	September 2025

Discretions under the Local Government Pension Scheme 2014

These discretions are Employer discretions under The Local Government Pension Scheme Regulations 2013 (prefix **R**) and The Local Government Pension Scheme (Transitional Provisions, Savings and Amendment) Regulations 2014 (prefix **TP**) on which Employers are required to formulate and publish a policy on.

Regulation	Discretion	Employer's Policy on the exercise of this discretion
The Local Government Pension Scheme Regulations 2013		
R16(2)(e)	Where Additional Pension Contributions are to be paid by regular contributions in order to purchase additional pension, whether to fund in whole or in part a member's additional pension contribution. The maximum additional pension which can be purchased is £7,026 with effect from 1 April 2019.	Seaford Town Council does not intend to exercise this discretion.
R16(4)(d)	Where an Additional Pension Contribution is to be paid by a lump sum contribution in order to purchase additional pension, whether to fund in whole or in part a member's additional pension contribution. The maximum additional pension which can be purchased is £7,026 with effect from 1 April 2019	Seaford Town Council does not intend to exercise this discretion.
R30(6) & TP11(2)	Whether to allow an active member who has attained the age of 55 or over, reduces their working hours or grade to receive immediate payment of all or part of their retirement pension to which the member is entitled in respect of that employment subject to an actuarial reduction.	Seaford Town Council does not intend to exercise this discretion.
R30(8)	Whether to waive in whole or in part any reduction in a member's pension benefits as a result of a member who has not attained normal pension age but who has attained the age of 55 or over and has elected, under	Seaford Town Council Agrees to adopt this discretion based on compassionate grounds i.e. compelling domestic reasons

	<p>R30(5), to receive immediate payment of a retirement pension.</p> <p>Whether to waive in whole or in part any reduction in a member's pension benefits where a member flexibly retires under R30(6).</p>	<p>which will affect the ability of the individual to continue with his/her present working arrangements, and/or ill health which does not meet the criteria for ill health requirement.</p>
R31	<p>Whether to award additional pension up to the maximum (£7,026 with effect from 1 April 2019) to an active member or a member who was an active member who was dismissed by reason of redundancy, or business efficiency, or whose employment was terminated by mutual consent on grounds of business efficiency within 6 months of the date the member's employment ended.</p>	<p>Seaford Town Council does not intend to exercise this discretion.</p>

The Local Government Pension Scheme (Transitional Provisions, Savings and Amendment) Regulations 2014

TP Schedule 2, para 1(1)(c) and 1(3)	<p>Whether to "switch on" the 85 Year Rule for a member voluntarily drawing benefits on or after age 55 and before age 60.</p>	<p>Seaford Town Council agree to adopt this discretion.</p> <p>Agreement to be determined through the Council's usual business case approval process.</p>
TP3(1), TP Schedule 2, para 2(1), R30(8).	<p>Whether to waive upon the voluntary early payment of benefits, any actuarial reduction on compassionate grounds or, for periods of service to which the compassionate service discretion does not apply, to waive any actuarial reduction on any grounds.</p>	<p>Seaford Town Council Agrees to adopt this discretion based on compassionate grounds i.e. compelling domestic reasons which will affect the ability of the individual to continue with his/her present working arrangements, and/or ill health which does not meet the criteria for ill health requirement.</p>

Employer	Seaford Town Council
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Date of Policy Statement	29th September 2022
Date for Review	September 2025

Discretions under the Local Government Pension Scheme 2014

These discretions are Employer discretions under The Local Government Pension Scheme Regulations 2013 (prefix **R**) and The Local Government Pension Scheme (Transitional Provisions, Savings and Amendment) Regulations 2014 (prefix **TP**) on which Employers are recommended to formulate and publish a policy.

Regulation	Discretion	Employer's Policy on the exercise of this discretion
R17 & TP15(2A)	Whether, how much, and in what circumstances to contribute to a Shared Cost Additional Voluntary Contribution (SCAVC) arrangement	Seaford Town Council does not intend to exercise this discretion.
R16(16)	Whether to extend the 30 day deadline for member to elect for a Shared Cost Additional Pension Contribution (SCAPC) upon return from a period of absence from work with permission with no pensionable pay (otherwise than because of illness or injury, relevant child-related leave or reserve forces service leave)	Seaford Town Council does not intend to exercise this discretion.
R100(6)	Whether, with the agreement of the Pension Fund administering authority , to permit a member to elect to transfer pension rights from another registered pension scheme into the LGPS, if they had not made such an election to do so within 12 months of first joining the LGPS in that employment	Seaford Town Council does not intend to exercise this discretion.
R22(7) and (8)	Whether to extend the 12 month time limit within which a member who has a deferred LGPS benefit in England or Wales following the cessation of employment (or cessation of a concurrent employment) after 31 March 2014 may elect not to have their deferred benefits aggregated with their new LGPS employment (or ongoing concurrent LGPS	Seaford Town Council does not intend to exercise this discretion.

	employment) if the member has not made an election to retain separate benefits within 12 months of commencing membership of the LGPS in that new employment (or within 12 months of ceasing the concurrent membership)	
TP10(6)	Whether to extend the 12 month time limit within which a member (who has not elected to be treated as a member who, in the same employment, was contributing to the Scheme on both 31 March 2014 and 1 April 2014) who has a deferred LGPS benefit in England or Wales following the cessation of employment before 1 April 2014, to elect to aggregate their deferred benefits with their new LGPS employment that commenced on or after 14 May 2018	Seaford Town Council does not intend to exercise this discretion.
R9&R10	How the pension contribution band to which an employee is to be allocated on joining the Scheme, and at each subsequent April, will be determined and the circumstances in which the Scheme employer will, in addition to the review each April, review the pension contribution band to which an employee has been allocated following a material change which affects the member's pensionable pay in the course of a Scheme year (1 April to 31 March)	Seaford Town Council will assess pay bands each April, in line with annual pay awards or increments or when there are significant material changes such as promotions or pay awards.
R21(4)(a)(iv), R21(4)(b)(iv) and R21(5)	<p>Whether, when calculating assumed pensionable pay when a member is:</p> <ul style="list-style-type: none"> – on reduced contractual pay or no pay on due to sickness or injury, or – absent during ordinary maternity, paternity or adoption leave, or paid shared parental leave, or during paid additional maternity or adoption leave, or – absent on reserve forces service leave, or – retires with a Tier 1 or Tier 2 ill health pension, or – dies in service <p>to include in the calculation the amount of any 'regular lump sum payment' received by the member in the 12 months preceding the date the absence began or the ill health retirement or death occurred. A 'regular lump sum payment' is a payment for which the member's Scheme employer</p>	Seaford Town Council does not intend to exercise this discretion.

	determines there is a reasonable expectation that such a payment would be paid on a regular basis	
R21(5A) and R21(5B)	<p>When a member is:</p> <ul style="list-style-type: none"> – on reduced contractual pay or no pay due to sickness or injury, or – absent during ordinary maternity, paternity or adoption leave, or paid shared parental leave, or during paid additional maternity or adoption leave, or – absent on reserve forces service leave, or – retires with a Tier 1 or Tier 2 ill health pension, or – dies in service <p>if, in the Scheme employer's opinion, the pensionable pay received in relation to an employment (adjusted to reflect any lump sum payments) in the 3 months (or 12 weeks if not paid monthly) preceding the commencement of Assumed Pensionable Pay (APP), is materially lower than the level of pensionable pay the member would have normally received, decide whether to substitute a higher level of pensionable pay when calculating APP, having had regard to the level of pensionable pay received by the member in the previous 12 months</p>	Seaford Town Council does not intend to exercise this discretion.

Employer	Seaford Town Council
Date of Policy Statement	29th September 2022
Date for Review	September 2025

Discretions under the Local Government Pension Scheme 2008

Applicable to members who ceased active membership between 1 April 2008 and 31 March 2014

These discretions are Employer discretions under The Local Government Pension Scheme (Administration) Regulations 2008 (prefix **A**), LGPS (Benefits, Membership and Contributions) Regulations 2007 (prefix **B**), and The Local Government Pension Scheme (Transitional Provisions, Savings and Amendment) Regulations 2014 (prefix **TP**) on which Employers are **required** to formulate and publish a policy.

Regulation	Discretion	Employer's Policy on the exercise of this discretion
TP1(1)(c) & TP1(2) of Schedule 2	Whether, as the 85 year rule does not automatically fully apply to members who would otherwise be subject to it and who choose to voluntarily draw their deferred benefits (on or after 14 May 2018) on or after age 55 and before age 60, to switch the 85 year rule back on in full for such members	The council would not normally consider this but, in exceptional cases may consider on a case by case basis, taken on its circumstances and merits and subject to Council approval.
TP1(1)(c) & TP1(2) of Schedule 2	Whether, as the 85 year rule does not automatically fully apply to members who would otherwise be subject to it and who choose to voluntarily draw their suspended tier 3 ill health pension (on or after 14 May 2018) on or after age 55 and before age 60, to switch the 85 year rule back on in full for such members	The council would not normally consider this but, in exceptional cases may consider on a case by case basis, taken on its circumstances and merits and subject to Council approval.
B30(5) and TP2(1) of Schedule 2	Whether, on compassionate grounds, to waive any actuarial reduction that would normally be applied to deferred benefits which are paid before age 65.	The council would not normally consider this but, in exceptional cases may consider on a case by case basis, taken on its circumstances and merits and subject to Council approval.

B30A(5) & T2(1) of Schedule 2	Whether, on compassionate grounds, to waive any actuarial reduction that would normally be applied to any suspended tier 3 ill health pension benefits which are brought back into payment before age 65	The council would not normally consider this but, in exceptional cases may consider on a case by case basis, taken on its circumstances and merits and subject to Council approval.
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Employer	Seaford Town Council
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Date of Policy Statement	29th September 2022
Date for Review	September 2025

Discretions under the Local Government Pension Scheme 1998

Applicable to members who ceased active membership between 1 April 1998 and 31 March 2008

These discretions are Employer discretions under The Local Government Pension Scheme 1997 Regulations (prefix **L**) and The Local Government Pension Scheme (Transitional Provisions, Savings and Amendment) Regulations 2014 (prefix **TP**) on which Employers are required to formulate and publish a policy.

Regulation	Discretion	Employer's Policy on the exercise of this discretion
TP1(1)(f) & TP1(2) of Schedule 2	Whether, as the 85 year rule does not automatically fully apply to members who would otherwise be subject to it and who choose to voluntarily draw their deferred benefits (on or after 14 May 2018) on or after age 55 and before age 60, to switch the 85 year rule back on in full for such members	The council would not normally consider this but, in exceptional cases may consider on a case by case basis, taken on its circumstances and merits and subject to Council approval.
L31(2)	Whether to grant applications for the early payment of pension benefits on or after age 50 and before age 55 ¹	The council would not normally consider this but, in exceptional cases may consider on a case by case basis, taken on its circumstances and merits and subject to Council approval.
L31(5) & TP 2(1) of Schedule 2	Whether, on compassionate grounds, to waive any actuarial reduction that would normally be applied to benefits which are paid before age 65	The council would not normally consider this but, in exceptional cases may consider on a case by case basis, taken on its circumstances and merits and subject to Council approval.

¹ It should be noted that benefits paid on or after age 50 and before age 55 will be subject to an unauthorised payments charge under the Finance Act 2004 and, where applicable, an unauthorised payments surcharge under that Act, and a Scheme sanction charge on any benefits built up after 5 April 2006.

Employer	Seaford Town Council
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Date of Policy Statement	29th September 2022
Date for Review	September 2025

Discretions under the Local Government Pension Scheme 1995

Applicable to members who ceased active membership before 1 April 1995

These discretions are Employer discretions under The Local Government Pension Scheme 1995 on which Employers are **required** to formulate and publish a policy.

Regulation	Discretion	Employer's Policy on the exercise of this discretion
D11(2)(C)	Whether to grant applications for the early payment of deferred pension benefits on or after age 50 and before NRD on compassionate grounds ¹ .	The council would not normally consider this but, in exceptional cases may consider on a case by case basis, taken on its circumstances and merits and subject to Council approval.

¹ It should be noted that benefits paid on or after age 50 and before age 55 will be subject to an unauthorised payments charge under the Finance Act 2004 and, where applicable, an unauthorised payments surcharge under that Act, but there would be no Scheme sanction charge.



Seaford Town Council

Report No:	73/22
Agenda Item No:	8
Committee:	Finance & General Purposes (F&GP)
Date:	6th September 2022
Title:	Appointment of External Auditors
By:	Karen Singleton, Responsible Financial Officer (RFO)
Purpose of Report:	To recommend that Seaford Town Council remains part of the SAAA's central external auditors appointment arrangements for the years 2022 - 2023 until 2026 - 2027

Recommendations

The Finance & General Purposes Committee is recommended:

1. To recommend to Full Council that it approves that Seaford Town Council remains part of the SAAA's central external auditors appointment arrangements for the years 2022-2023 until 2026-2027.

1. Information

- 1.1** The Smaller Authorities' Audit Appointments LTD (SAAA) is a sector led limited company appointed by the then Department of Communities and Local Government.
- 1.2** Under the Local Audit (Smaller Authorities) Regulations 2015, SAAA is responsible for appointing external auditors to all applicable opted-in smaller authorities, for setting the terms of appointment for limited assurance reviews and for managing the contracts with the appointed audit firms. Smaller authorities are those whose gross annual income or expenditure is less than £6.5 million.

- 1.3** The next 5-year appointing period runs from 2022 - 2023 until 2026 - 2027 and SAAA has undertaken a procurement exercise to appoint auditors to each county area from 1st April 2022.
- 1.4** All authorities require an appointed external auditor, even if the authority meets the criteria to qualify for exemption.
- 1.5** During the previous 5-year period, all smaller authorities were 'opted-in' to the central procurement regime managed by SAAA - no authority decided to 'opt-out' and follow the various complex procedures required under statute to appoint their own external auditor.
- 1.6** However, all authorities must be given the option to opt-out of the central procurement and appointment scheme and appoint their own external auditor for the next 5-year period, although the process is onerous for smaller authorities. The RFO recommends that Seaford Town Council remains part of the central scheme - this requires no action from the Town Council, other than a resolution to this effect.
- 1.7** Smaller authorities are opted into the central procurement of external auditors by default, any authorities who do not wish to be part of the SAAA arrangements must formally notify SAAA that they wish to opt out within 8 weeks of this communication but no later than 28th October 2022.
- 1.8 Opting-out**
Opting out is a significant decision which requires careful consideration; to assist authorities considering opting out, further guidance has been developed to clarify what opting out means in practice. This detailed information can be found at www.saaa.co.uk
- 1.9** An authority that wishes to opt out must formally reach and record that decision in a way that meets the requirements of its own governance framework, by convening a full council meeting or an extraordinary council meeting.
- 1.10** The key implications are:
- an opted-out authority regardless of size (including exempt authorities) MUST appoint an appropriate external auditor;
 - the appointed auditor must be a registered auditor as defined by the Companies Act and a member of Institute of Chartered Accountants (England and Wales).


- an opted-out authority must convene an appropriate independent auditor panel which meets the requirements of the Local Audit and Accountability Act 2014 (LAAA). Detailed guidance on auditor panels is available in Schedule 4 of the LAAA Act and from CIPFA;
- an opted-out authority will need to develop its own specification for its external audit contract, will need to negotiate the price for this work on an individual basis and will need to manage the contract, including any disputes, and any independence issues that may arise;
- an opted-out authority must ensure full compliance with the relevant requirements of the Local Audit and Accountability Act and supporting Regulations;
- any opted-out authority that does not successfully appoint an appropriate external auditor in the correct manner and notify SAAA who their external auditor is by 30 November 2022 will have an external auditor appointed for it by the Secretary of State through SAAA. This will result in additional costs of £300 which will have to be met by the authority.

2. Financial Appraisal

- 2.1** There are no costs associated with remaining part of the SAAA's procurement exercise, other than the cost of the external audit which will be set for each year and incurred either way. Fees have previously been set at fair rates and potentially lower than an external auditor could be individually procured.
- 2.2** The costs of opting out of the SAAA's procurement of external auditors for smaller authorities would be significant.

3. Contact Officer

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

RFO	
Town Clerk	



Seaford Town Council

Report No:	66/22
Agenda Item No:	9
Committee:	Finance & General Purposes
Date:	6th September 2022
Title:	2023 - 2024 Budget Framework and Timetable
By:	Karen Singleton, Responsible Financial Officer (RFO)
Purpose of Report:	To advise the Committee of the proposed Budget Framework and Timetable for 2023 - 2024

Recommendations

The Finance & General Purposes Committee is recommended:

1. To note the Budget Framework and Timetable.
2. To agree moving the Councillor budget training date to 6th December 2022

1. Information

- 1.1** Financial Regulations states that the RFO is responsible for the development of the Budget Framework and Timetable each year, which will set out the proposed strategy and timescale for the setting of the annual Revenue and Capital Budget. The Budget Framework and Timetable will be approved each year by the Finance & General Purposes Committee.
- 1.2** In the autumn, in consultation with the RFO and Finance Manager (FM), each committee shall formulate proposals for its own area of responsibility in respect of revenue.
- 1.3** The preparation of the budget for 2023 - 2024 will begin in September and once the September transactions have been finalised, these transactions for the six months to September 2022 will be used as a

base for the projected outturn for 2022 - 2023 and initial draft budgets for 2023 - 2024 through to 2027 - 2028.

1.4 Individual meeting dates will be arranged with managers and committee chairs to go through each committee's budget requirements line by line.

1.5 The proposed budgets will then be presented at the following committee meetings:

Date	Meeting	Action
15 th November 2022	Golf & The View Committee (G&TV) Meeting 7pm The View	G&TV Draft Budget approval
1 st December 2022	Community Services Committee (CS) Meeting 7pm Council Chambers	CS Draft Budget approval
6 th December 2022	All Councillors Budget Training 7pm via Zoom	Informal discussion on proposed Full Budget before it goes to F&GP
20 th December 2022	Finance & General Purposes Committee (F&GP) Meeting 7pm Council Chambers	F&GP and Full Council Draft Budgets approval
26 th January 2023	Full Council Meeting 7pm The View	Consideration and final approval of Full Council Budget and set precept for 2023 - 2024


1.6 In previous years, officers have held a budget training workshop for councillors before the Full Council budget setting in January. Last year councillors asked if this could be rescheduled to December before the F&GP Budget setting meeting, giving councillors more time before the final decisions were made. The above schedule recommends 6th December at 7pm via zoom.

2. Financial Appraisal

2.1 There are no direct financial implications resulting from this report

3. Contact Officer

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

RFO	
Town Clerk	