



Seaford Town Council

Seaford Town Council Finance & General Purposes Agenda – 20th December 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 20th**

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



Adam Chugg

Town Clerk

14th December 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 August, September, October and November 2022

To consider report 124/22 advising the Committee of Receipts, Payments and Bank Reconciliations for August, September, October and November 2022 (pages 6 to 9).

5. Finance Report to 30th November 2022

To consider report 125/22 informing the Committee of the Income and Expenditure to 30th November 2022 and highlight significant variances from budget (pages 10 to 27).

6. External Auditor / Conclusion of Annual Governance and Accountability Return (AGAR) Update

To consider report 128/22 updating the Committee on information received from the External Auditor prior to their Conclusion of Audit and confirm the External Auditor appointment for the next five years (pages 28 to 30).

7. Energy Cost Update

To consider report 129/22 updating the Committee on the Town Council's energy costs (pages 31 to 34).

8. National Joint Council Pay Deal 2022

To consider report 141/22 updating the Committee on the impact of the nationally agreed 2022 - 2023 pay deal (pages 35 to 38).

9. Finance & General Purposes Committee Draft Budget 2023 – 2024

To consider report 126/22 presenting the Finance & General Purposes Committee Draft Budgets for 2023 – 2024 and projected budgets to 2027 – 2028 (pages 39 to 50).

10. Seaford Town Council Draft Budget Report 2023 - 2024

To consider report 127/22 presenting the Seaford Town Council Draft Budgets for 2023 - 2024 and projected budgets to 2027 - 2028 (pages 51 to 77).

11. 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.

12. East Sussex Pension Fund – Draft Funding Strategy Statement

EXEMPT

To consider exempt report 139/22 presenting details of the opportunity for the Town Council to comment on East Sussex Pension Fund's draft Funding Strategy Statement (exempt pages).

Reason for exemption: to protect the privacy surrounding a third party's consultation process.

Explanation of Reason: the East Sussex Pension Fund itself has confirmed that the documents must remain confidential whilst the consultation with employers is ongoing.

13. Receipts Due for Payment at 12th December 2022 EXEMPT

To consider exempt report 130/22 informing the Committee of unpaid receipts due on 12th December 2022 (exempt pages).

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 meetings@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: | 124/22 |
| Agenda Item No: | 4 |
| Committee: | Finance & General Purposes |
| Date: | 20th December 2022 |
| Title: | Receipts, Payments and Bank Reconciliation Reports for August, September, October and November 2022. |
| By: | Lucy Clark, Finance Manager |
| Purpose of Report: | To advise the Committee of Receipts, Payments and Bank Reconciliations for August, September, October and November 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 October 2022 have been viewed and verified by the Chairman of this committee. Hard copies are available on request. The bank statements for November 2022 are yet

to be verified by the Chair of this committee as the month was only just closed at the time of writing this report.

- 1.4 Attached in Appendix A is a table showing the total receipts and payments for the months of August, September, October and November 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 day's 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 £17,893.58 has been received since 1st April 2022.
- 1.9 Since 1st April 2022, a net total of £950,000 has been transferred into the CCLA account leaving a current balance of £2,075,000 at the end of November 2022.
- 1.10 The interest rates have been steadily increasing since early this year with the rate at the end of November 2022 being 2.8916%.
- 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 30th November, the actual monies held in the Cooperative current account were £107,904.68 along with £2,075,000 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 |
|-----------|--------------|---------------|---------------|---------------------|
| August | £ 198,974.54 | £ 651,303.06 | £ 183,969.61 | £ 666,307.99 |
| September | £ 666,307.99 | £ 139,535.78 | £ 606,838.62 | £ 199,005.15 |
| October | £ 199,005.15 | £ 267,633.50 | £ 203,684.40 | £ 262,954.25 |
| November | £ 262,954.25 | £ 77,911.04 | £ 232,960.61 | £ 107,904.68 |
| | | | | |

CCLA Investment Account

| Month | B/F | CR (Transferred FROM Co-op Account) | DR (Transferred INTO Co-Op Account) | Balance to C/F |
|-----------|----------------|-------------------------------------|-------------------------------------|-----------------------|
| August | £ 1,675,000.00 | £ - | £ - | £ 1,675,000.00 |
| September | £ 1,675,000.00 | £ 400,000.00 | £ - | £ 2,075,000.00 |
| October | £ 2,075,000.00 | £ - | £ - | £ 2,075,000.00 |
| November | £ 2,075,000.00 | £ - | £ - | £ 2,075,000.00 |
| | | | | |



Seaford Town Council

| | |
|---------------------------|---|
| Report No: | 125/22 |
| Agenda Item No: | 5 |
| Committee: | Finance & General Purposes |
| Date: | 20th December 2022 |
| Title: | Finance Report |
| By: | Lucy Clark, Finance Manager |
| Purpose of Report: | To inform the Committee of the Income and Expenditure to 30th November 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 30th November 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 30th November 2022, the F&GP expenditure percentage (67%) is in line with the projected annual budget for this period.
- 2.2 The Full Council actual spend is £1,087,700, being 58.8% of the budget.

2.3 The Town Council has now received 100% of the budgeted income which, along with receiving all of the precept payment, is largely due to additional Community Infrastructure Levy (CIL) income of £378,000.

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 30/11/2022

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</u> | <u>Salts Recreation Ground</u> | | | | | | | |
| 1025 | Income Sponsorship | 230 | 0 | (230) | | 0.0% | 230 | |
| 1050 | Income Rent | 1,999 | 2,160 | 161 | | 92.6% | | |
| 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 | 5,437 | 0 | (5,437) | | 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 | 4,220 | 3,600 | (620) | | 117.2% | | |
| 1095 | Income Tennis Annual Pass | 2,200 | 8,465 | 6,265 | | 26.0% | | |
| 1096 | Income Tennis Pay & Play | 1,189 | 0 | (1,189) | | 0.0% | | |
| | Salts Recreation Ground :- Income | 38,247 | 38,425 | 178 | | 99.5% | 230 | |
| 4018 | Water Refill Maint | 58 | 0 | (58) | (58) | 0.0% | 58 | |
| 4052 | Water & Sewerage | 2,433 | 7,500 | 5,067 | 5,067 | 32.4% | | |
| 4055 | Electricity | 5,812 | 300 | (5,512) | (5,512) | 1937.2% | | |
| 4095 | Tennis Court Expenditure | 1,213 | 5,000 | 3,787 | 3,787 | 24.3% | | |
| 4096 | LTA Loan | 1,875 | 3,750 | 1,875 | 1,875 | 50.0% | | |
| 4100 | Telecommunications | 195 | 260 | 65 | 65 | 75.2% | | |
| 4115 | Insurance | 3,474 | 3,625 | 151 | 151 | 95.8% | | |
| 4155 | Professional Fees | 823 | 1,000 | 177 | 177 | 82.3% | | |
| 4250 | Memorial Bench | 883 | 0 | (883) | (883) | 0.0% | | |
| 4251 | Dog Bin Emptying | 1,250 | 1,925 | 675 | 675 | 64.9% | | |
| 4252 | Additional Litter Pick | 0 | 1,000 | 1,000 | 1,000 | 0.0% | | |
| 4260 | Grounds Maintenance Contract | 47,833 | 73,930 | 26,097 | 26,097 | 64.7% | | |
| 4261 | Grounds Maint non contract | 5,613 | 3,000 | (2,613) | (2,613) | 187.1% | 2,096 | |
| 4275 | Building Maintenance | 3,754 | 5,000 | 1,246 | 1,246 | 75.1% | | |
| 4276 | CCTV | 600 | 800 | 200 | 200 | 75.0% | | |
| 4283 | Playground | 5,916 | 15,000 | 9,084 | 9,084 | 39.4% | | |
| 4411 | VAT PE Adjustment overclaimed | 321 | 0 | (321) | (321) | 0.0% | 321 | |
| | Salts Recreation Ground :- Indirect Expenditure | 82,053 | 122,090 | 40,037 | 0 | 40,037 | 67.2% | 2,474 |
| | Net Income over Expenditure | (43,806) | (83,665) | (39,859) | | | | |
| 6000 | plus Transfer from EMR | 2,474 | | | | | | |
| 6001 | less Transfer to EMR | 230 | | | | | | |
| | Movement to/(from) Gen Reserve | (41,562) | | | | | | |

Detailed Income & Expenditure by Budget Heading 30/11/2022

Month No: 8

Committee Report

| | Actual Year To Date | Current Annual Bud | Variance Annual Total | Committed Expenditure | Funds Available | % Spent | Transfer to/from EMR |
|---|------------------------|-----------------------|--------------------------|--------------------------|--------------------|---------------|-------------------------|
| 106 Crouch Recreation Ground | | | | | | | |
| 1050 Income Rent | 1,913 | 2,550 | 638 | | | 75.0% | |
| 1051 Income Insurance Recharge | 623 | 580 | (43) | | | 107.4% | |
| 1055 Income Memorial Bench | 3,670 | 0 | (3,670) | | | 0.0% | |
| 1058 Income Water Recharge | 460 | 3,200 | 2,740 | | | 14.4% | |
| 1073 Sports Pitch Hire & Green Fees | 9,666 | 8,500 | (1,166) | | | 113.7% | |
| Crouch Recreation Ground :- Income | 16,331 | 14,830 | (1,501) | | | 110.1% | 0 |
| 4052 Water & Sewerage | 705 | 5,500 | 4,795 | | 4,795 | 12.8% | |
| 4115 Insurance | 868 | 795 | (73) | | (73) | 109.1% | |
| 4155 Professional Fees | 0 | 1,000 | 1,000 | | 1,000 | 0.0% | |
| 4250 Memorial Bench | 1,845 | 0 | (1,845) | | (1,845) | 0.0% | |
| 4251 Dog Bin Emptying | 893 | 1,375 | 482 | | 482 | 64.9% | |
| 4260 Grounds Maintenance Contract | 26,152 | 34,930 | 8,778 | | 8,778 | 74.9% | |
| 4261 Grounds Maint non contract | 1,020 | 3,000 | 1,980 | | 1,980 | 34.0% | |
| 4275 Building Maintenance | 0 | 500 | 500 | | 500 | 0.0% | |
| 4283 Playground | 2,760 | 5,000 | 2,240 | | 2,240 | 55.2% | |
| 4411 VAT PE Adjustment overclaimed | 4,680 | 0 | (4,680) | | (4,680) | 0.0% | 4,680 |
| Crouch Recreation Ground :- Indirect Expenditure | 38,923 | 52,100 | 13,177 | 0 | 13,177 | 74.7% | 4,680 |
| Net Income over Expenditure | (22,591) | (37,270) | (14,679) | | | | |
| 6000 plus Transfer from EMR | 4,680 | | | | | | |
| Movement to/(from) Gen Reserve | (17,911) | | | | | | |
| 107 Martello Fields | | | | | | | |
| 1050 Income Rent | 4,600 | 7,500 | 2,900 | | | 61.3% | |
| Martello Fields :- Income | 4,600 | 7,500 | 2,900 | | | 61.3% | 0 |
| 4115 Insurance | 7 | 10 | 3 | | 3 | 68.5% | |
| 4251 Dog Bin Emptying | 714 | 1,100 | 386 | | 386 | 64.9% | |
| 4260 Grounds Maintenance Contract | 9,956 | 14,060 | 4,104 | | 4,104 | 70.8% | |
| 4261 Grounds Maint non contract | 1,710 | 4,000 | 2,290 | | 2,290 | 42.7% | |
| 4411 VAT PE Adjustment overclaimed | 688 | 0 | (688) | | (688) | 0.0% | 688 |
| Martello Fields :- Indirect Expenditure | 13,075 | 19,170 | 6,095 | 0 | 6,095 | 68.2% | 688 |
| Net Income over Expenditure | (8,475) | (11,670) | (3,195) | | | | |
| 6000 plus Transfer from EMR | 688 | | | | | | |
| Movement to/(from) Gen Reserve | (7,787) | | | | | | |

15:04

Detailed Income & Expenditure by Budget Heading 30/11/2022

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>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 | 4,248 | 0 | (4,248) | | | 0.0% | 4,248 |
| | <u>4,568</u> | <u>90</u> | <u>(4,478)</u> | | | <u>5075.5%</u> | <u>4,478</u> |
| Other Open Spaces :- Income | | | | | | | |
| 4018 Water Refill Maint | 58 | 0 | (58) | | (58) | 0.0% | 58 |
| 4052 Water & Sewerage | (125) | 415 | 540 | | 540 | (30.1%) | |
| 4115 Insurance | 39 | 35 | (4) | | (4) | 111.5% | |
| 4154 Land Registry Fees | 0 | 60 | 60 | | 60 | 0.0% | |
| 4250 Memorial Bench | 590 | 0 | (590) | | (590) | 0.0% | |
| 4251 Dog Bin Emptying | 1,428 | 2,200 | 772 | | 772 | 64.9% | |
| 4260 Grounds Maintenance Contract | 15,274 | 19,660 | 4,386 | | 4,386 | 77.7% | |
| 4261 Grounds Maint non contract | 6,680 | 9,000 | 2,320 | | 2,320 | 74.2% | |
| 4262 Trees for Seaford | 10,308 | 0 | (10,308) | | (10,308) | 0.0% | 10,308 |
| 4275 Building Maintenance | 846 | 500 | (346) | | (346) | 169.2% | |
| | <u>35,099</u> | <u>31,870</u> | <u>(3,229)</u> | <u>0</u> | <u>(3,229)</u> | <u>110.1%</u> | <u>10,365</u> |
| Other Open Spaces :- Indirect Expenditure | | | | | | | |
| Net Income over Expenditure | <u>(30,531)</u> | <u>(31,780)</u> | <u>(1,249)</u> | | | | |
| 6000 plus Transfer from EMR | 10,365 | | | | | | |
| 6001 less Transfer to EMR | 4,478 | | | | | | |
| Movement to/(from) Gen Reserve | <u>(24,643)</u> | | | | | | |
| <u>113 Crypt</u> | | | | | | | |
| 1051 Income Insurance Recharge | 0 | 390 | 390 | | | 0.0% | |
| 1057 Income Electricity Recharge | 963 | 0 | (963) | | | 0.0% | |
| 1058 Income Water Recharge | 35 | 0 | (35) | | | 0.0% | |
| 1063 Income Gas Recharged | 74 | 0 | (74) | | | 0.0% | |
| | <u>1,072</u> | <u>390</u> | <u>(682)</u> | | | <u>274.9%</u> | <u>0</u> |
| Crypt :- Income | | | | | | | |
| 4052 Water & Sewerage | 48 | 0 | (48) | | (48) | 0.0% | |
| 4055 Electricity | 1,132 | 0 | (1,132) | | (1,132) | 0.0% | |
| 4056 Gas | 117 | 0 | (117) | | (117) | 0.0% | |
| 4115 Insurance | 283 | 390 | 107 | | 107 | 72.6% | |
| 4275 Building Maintenance | 2,860 | 4,200 | 1,340 | | 1,340 | 68.1% | 1,414 |
| | <u>4,440</u> | <u>4,590</u> | <u>150</u> | <u>0</u> | <u>150</u> | <u>96.7%</u> | <u>1,414</u> |
| Crypt :- Indirect Expenditure | | | | | | | |
| Net Income over Expenditure | <u>(3,368)</u> | <u>(4,200)</u> | <u>(832)</u> | | | | |
| 6000 plus Transfer from EMR | 1,414 | | | | | | |
| Movement to/(from) Gen Reserve | <u>(1,954)</u> | | | | | | |

Detailed Income & Expenditure by Budget Heading 30/11/2022

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>114</u> <u>South Street</u> | | | | | | | |
| 4275 Building Maintenance | 1,063 | 3,000 | 1,937 | | 1,937 | 35.4% | |
| South Street :- Indirect Expenditure | <u>1,063</u> | <u>3,000</u> | <u>1,937</u> | <u>0</u> | <u>1,937</u> | <u>35.4%</u> | <u>0</u> |
| Net Expenditure | <u>(1,063)</u> | <u>(3,000)</u> | <u>(1,937)</u> | | | | |
| <u>115</u> <u>Martello Tower</u> | | | | | | | |
| 4115 Insurance | 2,749 | 1,745 | (1,004) | | (1,004) | 157.5% | |
| 4275 Building Maintenance | 3,387 | 4,000 | 613 | | 613 | 84.7% | |
| Martello Tower :- Indirect Expenditure | <u>6,136</u> | <u>5,745</u> | <u>(391)</u> | <u>0</u> | <u>(391)</u> | <u>106.8%</u> | <u>0</u> |
| Net Expenditure | <u>(6,136)</u> | <u>(5,745)</u> | <u>391</u> | | | | |
| <u>116</u> <u>Seaford Head Estate</u> | | | | | | | |
| 1011 Income Filming | 44,195 | 20,000 | (24,195) | | | 221.0% | |
| 1021 Income South Hill Barn | 1,168 | 1,000 | (168) | | | 116.8% | |
| 1050 Income Rent | 10,000 | 10,000 | 0 | | | 100.0% | |
| 1053 Income Grants | 0 | 3,250 | 3,250 | | | 0.0% | |
| 1054 Income Other | 689 | 0 | (689) | | | 0.0% | |
| 1055 Income Memorial Bench | 1,693 | 0 | (1,693) | | | 0.0% | |
| 1066 Income Concession | 1,843 | 3,300 | 1,457 | | | 55.9% | |
| 1200 Income Nature Reserve | 503 | 0 | (503) | | | 0.0% | |
| Seaford Head Estate :- Income | <u>60,090</u> | <u>37,550</u> | <u>(22,540)</u> | | | <u>160.0%</u> | <u>0</u> |
| 4115 Insurance | 445 | 905 | 460 | | 460 | 49.2% | |
| 4156 Bank Charges | 3 | 0 | (3) | | (3) | 0.0% | |
| 4199 Other Expenditure | 789 | 0 | (789) | | (789) | 0.0% | |
| 4250 Memorial Bench | 1,701 | 0 | (1,701) | | (1,701) | 0.0% | |
| 4251 Dog Bin Emptying | 714 | 1,100 | 386 | | 386 | 64.9% | |
| 4260 Grounds Maintenance Contract | 754 | 1,130 | 376 | | 376 | 66.7% | |
| 4261 Grounds Maint non contract | 1,119 | 3,000 | 1,881 | | 1,881 | 37.3% | |
| 4275 Building Maintenance | 1,050 | 1,000 | (50) | | (50) | 105.0% | |
| 4411 VAT PE Adjustment overclaimed | 13 | 0 | (13) | | (13) | 0.0% | 13 |
| 4500 Nature Reserve Expenses | 5,578 | 16,900 | 11,322 | | 11,322 | 33.0% | |
| 4501 Filming Expenses | 0 | 8,000 | 8,000 | | 8,000 | 0.0% | |
| Seaford Head Estate :- Indirect Expenditure | <u>12,166</u> | <u>32,035</u> | <u>19,869</u> | <u>0</u> | <u>19,869</u> | <u>38.0%</u> | <u>13</u> |
| Net Income over Expenditure | <u>47,924</u> | <u>5,515</u> | <u>(42,409)</u> | | | | |
| 6000 plus Transfer from EMR | 13 | | | | | | |
| Movement to/(from) Gen Reserve | <u>47,937</u> | | | | | | |

Detailed Income & Expenditure by Budget Heading 30/11/2022

Month No: 8

Committee Report

| | Actual Year To Date | Current Annual Bud | Variance Annual Total | Committed Expenditure | Funds Available | % Spent | Transfer to/from EMR |
|---|------------------------|-----------------------|--------------------------|--------------------------|--------------------|---------------|-------------------------|
| 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 | 1,096 | 3,820 | 2,724 | | | 28.7% | |
| 1058 Income Water Recharge | 92 | 100 | 8 | | | 92.2% | |
| 1066 Income Concession | 54,840 | 43,075 | (11,765) | | | 127.3% | |
| 1078 Income Entertainment Area | 150 | 0 | (150) | | | 0.0% | |
| 1084 Income Promenade | 138 | 150 | 12 | | | 92.0% | |
| 1089 Income Memorial Telescope | 4,923 | 0 | (4,923) | | | 0.0% | |
| Seafront :- Income | 62,905 | 48,145 | (14,760) | | | 130.7% | 710 |
| 4018 Water Refill Maint | 173 | 0 | (173) | | (173) | 0.0% | 173 |
| 4022 Memorial Telescope Expenditure | 4,325 | 0 | (4,325) | | (4,325) | 0.0% | |
| 4052 Water & Sewerage | 92 | 500 | 408 | | 408 | 18.4% | |
| 4055 Electricity | 1,202 | 3,820 | 2,618 | | 2,618 | 31.5% | |
| 4115 Insurance | 911 | 985 | 74 | | 74 | 92.5% | |
| 4250 Memorial Bench | 5,523 | 0 | (5,523) | | (5,523) | 0.0% | |
| 4253 Shelters | 2,443 | 2,500 | 57 | | 57 | 97.7% | |
| 4254 Martello Entertainments Area | 95 | 0 | (95) | | (95) | 0.0% | |
| 4255 The Shoal Expenditure | 0 | 500 | 500 | | 500 | 0.0% | |
| 4261 Grounds Maint non contract | 3,424 | 10,000 | 6,576 | | 6,576 | 34.2% | |
| 4270 Vehicles & Equipment Maint | 0 | 100 | 100 | | 100 | 0.0% | |
| 4275 Building Maintenance | 3,451 | 2,000 | (1,451) | | (1,451) | 172.5% | |
| 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 | 21,639 | 32,205 | 10,566 | 0 | 10,566 | 67.2% | 173 |
| Net Income over Expenditure | 41,266 | 15,940 | (25,326) | | | | |
| 6000 plus Transfer from EMR | 173 | | | | | | |
| 6001 less Transfer to EMR | 710 | | | | | | |
| Movement to/(from) Gen Reserve | 40,729 | | | | | | |
| 118 Beach Huts | | | | | | | |
| 1054 Income Other | 188 | 0 | (188) | | | 0.0% | |
| 1057 Income Electricity Recharge | 40 | 300 | 260 | | | 13.3% | |
| 1060 Beach Huts Site Licence | 30,690 | 27,625 | (3,065) | | | 111.1% | |
| 1061 Beach Hut Annual Rent | 12,604 | 12,090 | (514) | | | 104.3% | |
| 1066 Income Concession | 3,850 | 5,150 | 1,300 | | | 74.8% | |
| 1094 Income Seasonal Beach Huts | 15,263 | 13,300 | (1,963) | | | 114.8% | |
| Beach Huts :- Income | 62,634 | 58,465 | (4,169) | | | 107.1% | 0 |

Detailed Income & Expenditure by Budget Heading 30/11/2022

Month No: 8

Committee Report

| | Actual Year To Date | Current Annual Bud | Variance Annual Total | Committed Expenditure | Funds Available | % Spent | Transfer to/from EMR |
|--|------------------------|-----------------------|--------------------------|--------------------------|--------------------|---------------|-------------------------|
| 4051 Rates | 3,402 | 5,300 | 1,899 | | 1,899 | 64.2% | |
| 4055 Electricity | 157 | 240 | 83 | | 83 | 65.6% | |
| 4115 Insurance | 646 | 1,060 | 414 | | 414 | 61.0% | |
| 4258 Seasonal Beach Hut Revenue Exp | 10,138 | 14,500 | 4,362 | | 4,362 | 69.9% | |
| 4275 Building Maintenance | 1,267 | 4,000 | 2,733 | | 2,733 | 31.7% | |
| Beach Huts :- Indirect Expenditure | 15,609 | 25,100 | 9,491 | 0 | 9,491 | 62.2% | 0 |
| Net Income over Expenditure | 47,024 | 33,365 | (13,659) | | | | |
| <u>119 Old Town Hall</u> | | | | | | | |
| 1050 Income Rent | 1,148 | 1,540 | 393 | | | 74.5% | |
| 1051 Income Insurance Recharge | 180 | 205 | 25 | | | 87.8% | |
| Old Town Hall :- Income | 1,328 | 1,745 | 417 | | | 76.1% | 0 |
| 4115 Insurance | 180 | 205 | 25 | | 25 | 87.8% | |
| 4275 Building Maintenance | 684 | 2,000 | 1,316 | | 1,316 | 34.2% | |
| Old Town Hall :- Indirect Expenditure | 864 | 2,205 | 1,341 | 0 | 1,341 | 39.2% | 0 |
| Net Income over Expenditure | 463 | (460) | (923) | | | | |
| <u>121 Seaford in Bloom</u> | | | | | | | |
| 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 | | | | |
| <u>125 Allotments</u> | | | | | | | |
| 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 | 50 | 500 | 450 | | 450 | 10.0% | |
| Allotments :- Indirect Expenditure | 50 | 500 | 450 | 0 | 450 | 10.0% | 0 |
| Net Income over Expenditure | 1,052 | 535 | (517) | | | | |
| <u>130 Other Recreation</u> | | | | | | | |
| 4410 Swimming Pool | 19,100 | 10,000 | (9,100) | | (9,100) | 191.0% | 9,101 |
| 4411 VAT PE Adjustment overclaimed | (1,450) | 0 | 1,450 | | 1,450 | 0.0% | (1,450) |
| Other Recreation :- Indirect Expenditure | 17,650 | 10,000 | (7,650) | 0 | (7,650) | 176.5% | 7,652 |
| Net Expenditure | (17,650) | (10,000) | 7,650 | | | | |
| 6000 plus Transfer from EMR | 7,652 | | | | | | |
| Movement to/(from) Gen Reserve | (9,999) | | | | | | |

Detailed Income & Expenditure by Budget Heading 30/11/2022

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>134 CCTV</u> | | | | | | | |
| 4055 Electricity | 2,889 | 3,000 | 111 | | 111 | 96.3% | |
| 4115 Insurance | 398 | 350 | (48) | | (48) | 113.6% | |
| 4276 CCTV | 0 | 8,500 | 8,500 | | 8,500 | 0.0% | |
| CCTV :- Indirect Expenditure | 3,286 | 11,850 | 8,564 | 0 | 8,564 | 27.7% | 0 |
| Net Expenditure | (3,286) | (11,850) | (8,564) | | | | |
| <u>135 Community Service Events</u> | | | | | | | |
| 1070 Armed Forces Day Income | 208 | 1,000 | 792 | | | 20.8% | |
| 1075 Income Christmas Event | 1,173 | 7,210 | 6,037 | | | 16.3% | |
| 1083 Income Street Market | 443 | 0 | (443) | | | 0.0% | |
| Community Service Events :- Income | 1,824 | 8,210 | 6,386 | | | 22.2% | 0 |
| 4115 Insurance | 61 | 65 | 4 | | 4 | 94.1% | |
| 4195 Events Expenditure | 1,007 | 1,500 | 493 | | 493 | 67.2% | |
| 4273 Christmas Lights | 5,394 | 15,000 | 9,606 | | 9,606 | 36.0% | |
| 4281 Christmas Event Expenses | 2,636 | 10,300 | 7,664 | | 7,664 | 25.6% | |
| 4282 Armed Forces Day Expenditure | 1,281 | 2,000 | 719 | | 719 | 64.1% | |
| 4411 VAT PE Adjustment overclaimed | 4 | 0 | (4) | | (4) | 0.0% | 4 |
| Community Service Events :- Indirect Expenditure | 10,384 | 28,865 | 18,481 | 0 | 18,481 | 36.0% | 4 |
| Net Income over Expenditure | (8,559) | (20,655) | (12,096) | | | | |
| 6000 plus Transfer from EMR | 4 | | | | | | |
| Movement to/(from) Gen Reserve | (8,556) | | | | | | |
| <u>225 Projects Pool</u> | | | | | | | |
| 1014 CIL & S106 Receipts | 378,976 | 0 | (378,976) | | | 0.0% | 378,976 |
| 1016 Beach Hut Sales | 50,572 | 42,000 | (8,572) | | | 120.4% | 50,572 |
| 1053 Income Grants | 2,000 | 222,750 | 220,750 | | | 0.9% | |
| 1095 Income Tennis Annual Pass | 0 | 0 | 0 | | | 0.0% | 2,000 |
| Projects Pool :- Income | 431,547 | 264,750 | (166,797) | | | 163.0% | 431,547 |
| 4095 Tennis Court Expenditure | 13,515 | 0 | (13,515) | | (13,515) | 0.0% | 13,515 |
| 4155 Professional Fees | 6,070 | 15,000 | 8,930 | | 8,930 | 40.5% | 6,070 |
| 4257 Seafront Improvement Plan | 0 | 20,000 | 20,000 | | 20,000 | 0.0% | |
| 4274 Projects Expenditure | 11,295 | 20,000 | 8,705 | | 8,705 | 56.5% | 920 |
| 4275 Building Maintenance | 15,044 | 0 | (15,044) | | (15,044) | 0.0% | |
| 4411 VAT PE Adjustment overclaimed | 780 | 0 | (780) | | (780) | 0.0% | 780 |
| 4420 Bonn BH Capital Expenditure | 636 | 0 | (636) | | (636) | 0.0% | 636 |
| 4421 Martello Toilets Capital Costs | 13,128 | 427,550 | 414,422 | | 414,422 | 3.1% | 13,128 |

Detailed Income & Expenditure by Budget Heading 30/11/2022

Month No: 8

Committee Report

| | Actual Year To Date | Current Annual Bud | Variance Annual Total | Committed Expenditure | Funds Available | % Spent | Transfer to/from EMR |
|---|------------------------|-----------------------|--------------------------|--------------------------|--------------------|---------------|-------------------------|
| 4424 South Hill Barn Development | 370 | 10,000 | 9,630 | | 9,630 | 3.7% | |
| Projects Pool :- Indirect Expenditure | 60,837 | 492,550 | 431,713 | 0 | 431,713 | 12.4% | 35,048 |
| Net Income over Expenditure | 370,710 | (227,800) | (598,510) | | | | |
| 6000 plus Transfer from EMR | 35,048 | | | | | | |
| 6001 less Transfer to EMR | 431,547 | | | | | | |
| Movement to/(from) Gen Reserve | (25,788) | | | | | | |
| <u>301 Planning & Highways</u> | | | | | | | |
| 4263 Bus Shelter Maintenance/Clean | 210 | 1,500 | 1,290 | | 1,290 | 14.0% | |
| Planning & Highways :- Indirect Expenditure | 210 | 1,500 | 1,290 | 0 | 1,290 | 14.0% | 0 |
| Net Expenditure | (210) | (1,500) | (1,290) | | | | |
| Community Services :- Income | 686,249 | 481,550 | (204,699) | | | 142.5% | |
| Expenditure | 328,814 | 880,865 | 552,051 | 0 | 552,051 | 37.3% | |
| Net Income over Expenditure | 357,435 | (399,315) | (756,750) | | | | |
| plus Transfer from EMR | 62,511 | | | | | | |
| less Transfer to EMR | 436,965 | | | | | | |
| Movement to/(from) Gen Reserve | (17,018) | | | | | | |

Finance & General Purposes

| | | | | | | | |
|--------------------------------|------------------|------------------|-----------------|--|---------|---------------|----------|
| <u>201 Administration</u> | | | | | | | |
| 1054 Income Other | 0 | 100 | 100 | | | 0.0% | |
| 1062 Income Telephone Recharge | 388 | 525 | 137 | | | 73.9% | |
| 1176 Precept | 1,044,965 | 1,044,965 | 0 | | | 100.0% | |
| 1190 Interest Received | 13,316 | 250 | (13,066) | | | 5326.4% | |
| Administration :- Income | 1,058,669 | 1,045,840 | (12,829) | | | 101.2% | 0 |
| 4000 Salaries & Wages | 239,945 | 348,250 | 108,305 | | 108,305 | 68.9% | |
| 4001 Employers NI | 21,130 | 31,880 | 10,750 | | 10,750 | 66.3% | |
| 4002 Employers Superannuation | 42,414 | 64,155 | 21,741 | | 21,741 | 66.1% | |
| 4009 Recruitment Costs | 18 | 500 | 482 | | 482 | 3.7% | |
| 4010 Staff Training | 1,396 | 4,000 | 2,604 | | 2,604 | 34.9% | |
| 4012 Staff Expenses | 382 | 500 | 118 | | 118 | 76.4% | |
| 4015 Office Refreshments | 37 | 150 | 113 | | 113 | 24.7% | |
| 4100 Telecommunications | 2,748 | 4,400 | 1,652 | | 1,652 | 62.5% | |
| 4105 Postage | 105 | 400 | 295 | | 295 | 26.3% | |
| 4106 Stationery | 773 | 1,000 | 227 | | 227 | 77.3% | |

Detailed Income & Expenditure by Budget Heading 30/11/2022

Month No: 8

Committee Report

| | Actual Year To Date | Current Annual Bud | Variance Annual Total | Committed Expenditure | Funds Available | % Spent | Transfer to/from EMR |
|---|------------------------|-----------------------|--------------------------|--------------------------|--------------------|--------------|-------------------------|
| 4107 Photocopier | 1,044 | 1,500 | 456 | | 456 | 69.6% | |
| 4108 Recycling & Shredding | 0 | 285 | 285 | | 285 | 0.0% | |
| 4110 Advertising & Publicity | 684 | 750 | 66 | | 66 | 91.2% | |
| 4112 Subscriptions | 4,561 | 5,900 | 1,339 | | 1,339 | 77.3% | |
| 4113 Software Support | 9,755 | 9,000 | (755) | | (755) | 108.4% | |
| 4114 Licence Fee | 55 | 55 | 0 | | 0 | 100.0% | |
| 4115 Insurance | 1,753 | 1,780 | 27 | | 27 | 98.5% | |
| 4116 Web Site | 658 | 1,700 | 1,042 | | 1,042 | 38.7% | |
| 4118 IT Hardware | 6,501 | 8,000 | 1,499 | | 1,499 | 81.3% | |
| 4154 Land Registry Fees | 84 | 100 | 16 | | 16 | 84.0% | |
| 4155 Professional Fees | (415) | 5,000 | 5,415 | | 5,415 | (8.3%) | |
| 4156 Bank Charges | 1,134 | 1,500 | 366 | | 366 | 75.6% | |
| 4157 Audit Fees | (2,307) | 3,000 | 5,307 | | 5,307 | (76.9%) | |
| 4182 Catering & Hospitality | 0 | 100 | 100 | | 100 | 0.0% | |
| 4199 Other Expenditure | 263 | 1,000 | 737 | | 737 | 26.3% | |
| 4272 Furniture & Equipment | 1,341 | 3,000 | 1,659 | | 1,659 | 44.7% | |
| Administration :- Indirect Expenditure | 334,057 | 497,905 | 163,848 | 0 | 163,848 | 67.1% | 0 |
| Net Income over Expenditure | 724,612 | 547,935 | (176,677) | | | | |
| <u>205 Premises - Church Street</u> | | | | | | | |
| 1050 Income Rent | 4,919 | 7,800 | 2,881 | | | 63.1% | |
| 1087 Income CCTV | 300 | 0 | (300) | | | 0.0% | |
| Premises - Church Street :- Income | 5,219 | 7,800 | 2,581 | | | 66.9% | 0 |
| 4050 Rent payable | 19,780 | 20,500 | 720 | | 720 | 96.5% | |
| 4051 Rates | 6,625 | 8,956 | 2,331 | | 2,331 | 74.0% | |
| 4059 Church Street Service Charges | 2,632 | 18,000 | 15,368 | | 15,368 | 14.6% | |
| 4201 Cleaning & Hygiene | 0 | 300 | 300 | | 300 | 0.0% | |
| 4270 Vehicles & Equipment Maint | 238 | 400 | 162 | | 162 | 59.5% | |
| 4275 Building Maintenance | 705 | 1,000 | 295 | | 295 | 70.5% | |
| 4276 CCTV | 1,238 | 0 | (1,238) | | (1,238) | 0.0% | |
| 4903 Term Maintenance | 0 | 500 | 500 | | 500 | 0.0% | |
| Premises - Church Street :- Indirect Expenditure | 31,218 | 49,656 | 18,438 | 0 | 18,438 | 62.9% | 0 |
| Net Income over Expenditure | (25,999) | (41,856) | (15,857) | | | | |
| <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 |

Detailed Income & Expenditure by Budget Heading 30/11/2022

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 | 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 | 7,501 | 15,005 | 7,504 | | 7,504 | 50.0% | |
| 4411 VAT PE Adjustment overclaimed | 1,881 | 0 | (1,881) | | (1,881) | 0.0% | 1,881 |
| Premises - Hurdis House :- Indirect Expenditure | 11,118 | 16,405 | 5,287 | 0 | 5,287 | 67.8% | 1,881 |
| Net Income over Expenditure | (10,697) | 7,730 | 18,427 | | | | |
| 6000 plus Transfer from EMR | 1,881 | | | | | | |
| Movement to/(from) Gen Reserve | (8,816) | | | | | | |
| <u>210 Civic Expenses</u> | | | | | | | |
| 1080 Income Jubilee Event | 90 | 0 | (90) | | | 0.0% | |
| 1081 Young Mayor Income | 100 | 0 | (100) | | | 0.0% | |
| Civic Expenses :- Income | 190 | 0 | (190) | | | | 0 |
| 4013 Members Expenses | 6 | 100 | 94 | | 94 | 6.3% | |
| 4014 Member Training | 640 | 1,500 | 860 | | 860 | 42.7% | |
| 4106 Stationery | 0 | 200 | 200 | | 200 | 0.0% | |
| 4113 Software Support | 2,357 | 2,500 | 143 | | 143 | 94.3% | |
| 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 | 606 | 1,500 | 894 | | 894 | 40.4% | |
| 4182 Catering & Hospitality | 0 | 200 | 200 | | 200 | 0.0% | |
| 4183 Civic - Awards | 113 | 200 | 87 | | 87 | 56.3% | |
| 4184 Civic - other | 3,842 | 3,000 | (842) | | (842) | 128.1% | 1,985 |
| 4188 Town Crier Expenses | 30 | 200 | 170 | | 170 | 15.0% | |
| 4189 Young Mayor | 50 | 250 | 200 | | 200 | 20.0% | |
| 4190 Election Costs | 0 | 10,000 | 10,000 | | 10,000 | 0.0% | |
| Civic Expenses :- Indirect Expenditure | 8,060 | 22,400 | 14,340 | 0 | 14,340 | 36.0% | 1,985 |
| Net Income over Expenditure | (7,870) | (22,400) | (14,530) | | | | |
| 6000 plus Transfer from EMR | 1,985 | | | | | | |
| Movement to/(from) Gen Reserve | (5,885) | | | | | | |
| <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 | | | | |

Detailed Income & Expenditure by Budget Heading 30/11/2022

Month No: 8

Committee Report

| | Actual Year To Date | Current Annual Bud | Variance Annual Total | Committed Expenditure | Funds Available | % Spent | Transfer to/from EMR |
|---------------------------------------|------------------------|-----------------------|--------------------------|--------------------------|--------------------|--------------|-------------------------|
| Finance & General Purposes :- Income | 1,064,499 | 1,077,775 | 13,276 | | | 98.8% | |
| Expenditure | 409,453 | 611,366 | 201,913 | 0 | 201,913 | 67.0% | |
| Net Income over Expenditure | 655,045 | 466,409 | (188,636) | | | | |
| plus Transfer from EMR | 3,866 | | | | | | |
| Movement to/(from) Gen Reserve | 658,911 | | | | | | |

Golf Course and The View101 Golf Course

| | | | | | | | |
|------|-------------------------------|----------------|----------------|---------------|--------|--------------|----------|
| 1000 | Golf Course Season Ticket | 183,652 | 193,000 | 9,348 | | 95.2% | |
| 1001 | Golf Course Green Fees M-F | 96,816 | 113,000 | 16,184 | | 85.7% | |
| 1002 | Golf Course Green Fees w/eb/h | 76,010 | 72,000 | (4,010) | | 105.6% | |
| 1003 | Golf Course Societies | 62,558 | 70,000 | 7,442 | | 89.4% | |
| 1004 | Golf Course Locker | 1,009 | 2,250 | 1,241 | | 44.9% | |
| 1007 | Golf Course Air Traffic | 5,625 | 7,500 | 1,875 | | 75.0% | |
| 1050 | Income Rent | 0 | 85 | 85 | | 0.0% | |
| 1054 | Income Other | 646 | 700 | 54 | | 92.3% | |
| 1077 | Income Sale Equipment | 6,017 | 4,200 | (1,817) | | 143.3% | |
| 1311 | Buggy Hire | 14,325 | 23,330 | 9,005 | | 61.4% | |
| | Golf Course :- Income | 446,657 | 486,065 | 39,408 | | 91.9% | 0 |
| 4000 | Salaries & Wages | 72,435 | 121,600 | 49,165 | 49,165 | 59.6% | |
| 4001 | Employers NI | 7,120 | 11,650 | 4,530 | 4,530 | 61.1% | |
| 4002 | Employers Superannuation | 9,436 | 17,410 | 7,974 | 7,974 | 54.2% | |
| 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 | 1,139 | 1,500 | 361 | 361 | 76.0% | |
| 4041 | Golf Professional Retainer | 38,900 | 65,100 | 26,200 | 26,200 | 59.8% | |
| 4045 | Golf Course Player Costs | 1,679 | 1,450 | (229) | (229) | 115.8% | |
| 4046 | Golf Club Membership Fees | 14,506 | 14,520 | 14 | 14 | 99.9% | |
| 4051 | Rates | 8,292 | 10,680 | 2,388 | 2,388 | 77.6% | |
| 4052 | Water & Sewerage | 501 | 1,800 | 1,299 | 1,299 | 27.8% | |
| 4060 | Refuse | 62 | 260 | 198 | 198 | 24.0% | |
| 4100 | Telecommunications | 502 | 750 | 248 | 248 | 67.0% | |
| 4105 | Postage | 0 | 50 | 50 | 50 | 0.0% | |
| 4106 | Stationery | 20 | 350 | 331 | 331 | 5.6% | |
| 4110 | Advertising & Publicity | 0 | 500 | 500 | 500 | 0.0% | |
| 4112 | Subscriptions | 510 | 525 | 15 | 15 | 97.1% | |
| 4113 | Software Support | 1,407 | 1,900 | 493 | 493 | 74.0% | |
| 4114 | Licence Fee | 75 | 75 | 0 | 0 | 100.0% | |

Detailed Income & Expenditure by Budget Heading 30/11/2022

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 | 10,235 | 8,890 | (1,345) | | (1,345) | 115.1% | |
| 4116 Web Site | 90 | 75 | (15) | | (15) | 120.0% | |
| 4156 Bank Charges | 4,029 | 5,500 | 1,471 | | 1,471 | 73.3% | |
| 4201 Cleaning & Hygiene | 111 | 500 | 389 | | 389 | 22.2% | |
| 4251 Dog Bin Emptying | 714 | 1,330 | 616 | | 616 | 53.7% | |
| 4261 Grounds Maint non contract | 32,136 | 38,000 | 5,864 | | 5,864 | 84.6% | |
| 4270 Vehicles & Equipment Maint | 11,306 | 15,700 | 4,394 | | 4,394 | 72.0% | |
| 4271 Vehicle & Equipment Lease | 80,023 | 79,800 | (223) | | (223) | 100.3% | |
| 4272 Furniture & Equipment | 1,940 | 7,855 | 5,915 | | 5,915 | 24.7% | |
| 4275 Building Maintenance | 706 | 2,200 | 1,494 | | 1,494 | 32.1% | |
| 4276 CCTV | 0 | 500 | 500 | | 500 | 0.0% | |
| 4279 Fire & Security | 1,099 | 1,300 | 201 | | 201 | 84.6% | |
| 4308 Golf Course Overheads | 8,000 | 12,000 | 4,000 | | 4,000 | 66.7% | |
| 4309 Buggy Lease & Maintenance | 5,853 | 7,500 | 1,647 | | 1,647 | 78.0% | |
| 4411 VAT PE Adjustment overclaimed | (11,990) | 0 | 11,990 | | 11,990 | 0.0% | (11,990) |
| Golf Course :- Indirect Expenditure | 301,460 | 434,070 | 132,610 | 0 | 132,610 | 69.4% | (11,990) |
| Net Income over Expenditure | 145,197 | 51,995 | (93,202) | | | | |
| 6000 plus Transfer from EMR | (11,990) | | | | | | |
| Movement to/(from) Gen Reserve | 133,207 | | | | | | |
| <u>102 Capital Costs-Golf & The View</u> | | | | | | | |
| 4301 Public Works Loan Payment | 69,591 | 105,000 | 35,409 | | 35,409 | 66.3% | |
| 4411 VAT PE Adjustment overclaimed | (1,443) | 0 | 1,443 | | 1,443 | 0.0% | (1,443) |
| Capital Costs-Golf & The View :- Indirect Expenditure | 68,148 | 105,000 | 36,852 | 0 | 36,852 | 64.9% | (1,443) |
| Net Expenditure | (68,148) | (105,000) | (36,852) | | | | |
| 6000 plus Transfer from EMR | (1,443) | | | | | | |
| Movement to/(from) Gen Reserve | (69,591) | | | | | | |
| <u>103 The View</u> | | | | | | | |
| 1050 Income Rent | 750 | 1,000 | 250 | | | 75.0% | |
| 1305 Income Golf Course Overheads | 8,000 | 12,000 | 4,000 | | | 66.7% | |
| 1306 Income Golf Club Room Hires | 2,417 | 500 | (1,917) | | | 483.3% | |
| 1307 Income Bar Sales | 133,558 | 168,300 | 34,742 | | | 79.4% | |
| 1308 Income Food Sales | 149,612 | 227,700 | 78,088 | | | 65.7% | |
| 1310 Income - Society Food | 28,937 | 32,500 | 3,563 | | | 89.0% | |
| 1312 Function Food Sales | 45,320 | 72,000 | 26,680 | | | 62.9% | |
| 1313 DNU - Function Bar Sales | 0 | 7,500 | 7,500 | | | 0.0% | |

Detailed Income & Expenditure by Budget Heading 30/11/2022

Month No: 8

Committee Report

| | Actual Year To Date | Current Annual Bud | Variance Annual Total | Committed Expenditure | Funds Available | % Spent | Transfer to/from EMR |
|-------------------------------------|------------------------|-----------------------|--------------------------|--------------------------|--------------------|--------------|-------------------------|
| 1316 Events Income - The View | 274 | 200 | (74) | | | 137.1% | |
| The View :- Income | 368,867 | 521,700 | 152,833 | | | 70.7% | 0 |
| 4000 Salaries & Wages | 191,537 | 267,155 | 75,618 | | 75,618 | 71.7% | |
| 4001 Employers NI | 12,774 | 20,105 | 7,331 | | 7,331 | 63.5% | |
| 4002 Employers Superannuation | 11,543 | 35,000 | 23,457 | | 23,457 | 33.0% | |
| 4003 Sub-contracted Staff | 10,243 | 0 | (10,243) | | (10,243) | 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 | 2,664 | 3,435 | 771 | | 771 | 77.6% | |
| 4052 Water & Sewerage | 5,580 | 5,000 | (580) | | (580) | 111.6% | |
| 4055 Electricity | 13,850 | 21,000 | 7,150 | | 7,150 | 66.0% | |
| 4056 Gas | 2,124 | 5,000 | 2,876 | | 2,876 | 42.5% | |
| 4060 Refuse | 2,311 | 3,900 | 1,589 | | 1,589 | 59.3% | |
| 4100 Telecommunications | 2,166 | 3,200 | 1,034 | | 1,034 | 67.7% | |
| 4105 Postage | 0 | 100 | 100 | | 100 | 0.0% | |
| 4106 Stationery | 541 | 1,000 | 459 | | 459 | 54.1% | |
| 4110 Advertising & Publicity | 1,078 | 5,000 | 3,922 | | 3,922 | 21.6% | |
| 4112 Subscriptions | 0 | 75 | 75 | | 75 | 0.0% | |
| 4113 Software Support | 993 | 1,300 | 307 | | 307 | 76.4% | |
| 4114 Licence Fee | 1,078 | 1,000 | (78) | | (78) | 107.8% | |
| 4115 Insurance | 3,195 | 3,200 | 5 | | 5 | 99.8% | |
| 4116 Web Site | 171 | 215 | 44 | | 44 | 79.6% | |
| 4156 Bank Charges | 4,337 | 5,200 | 863 | | 863 | 83.4% | |
| 4196 Functions Expenditure-The View | 2,279 | 0 | (2,279) | | (2,279) | 0.0% | |
| 4201 Cleaning & Hygiene | 14,993 | 17,000 | 2,007 | | 2,007 | 88.2% | |
| 4202 Linen Cleaning | 2,336 | 3,000 | 664 | | 664 | 77.9% | |
| 4270 Vehicles & Equipment Maint | 1,897 | 4,000 | 2,103 | | 2,103 | 47.4% | |
| 4272 Furniture & Equipment | 1,091 | 9,950 | 8,859 | | 8,859 | 11.0% | |
| 4275 Building Maintenance | 2,771 | 2,500 | (271) | | (271) | 110.8% | |
| 4276 CCTV | 109 | 500 | 391 | | 391 | 21.8% | |
| 4279 Fire & Security | 1,067 | 1,550 | 483 | | 483 | 68.8% | |
| 4303 Food Expenditure | 89,739 | 116,270 | 26,531 | | 26,531 | 77.2% | |
| 4304 Bar Expenditure | 49,139 | 58,015 | 8,876 | | 8,876 | 84.7% | |
| 4306 Catering Utensils & Equip | 3,111 | 1,000 | (2,111) | | (2,111) | 311.1% | |
| 4307 Bar Utensils & Equip | 78 | 250 | 172 | | 172 | 31.3% | |
| 4311 Pest Control | 1,443 | 2,000 | 557 | | 557 | 72.1% | |
| 4313 Stock Take | 500 | 1,050 | 550 | | 550 | 47.6% | |

Detailed Income & Expenditure by Budget Heading 30/11/2022

Month No: 8

Committee Report

| | Actual Year To Date | Current Annual Bud | Variance Annual Total | Committed Expenditure | Funds Available | % Spent | Transfer to/from EMR |
|---------------------------------------|------------------------|-----------------------|--------------------------|--------------------------|--------------------|--------------|-------------------------|
| 4314 Cost of Card Top Up Incentives | 4,068 | 4,000 | (68) | | (68) | 101.7% | |
| 4903 Term Maintenance | 205 | 4,000 | 3,795 | | 3,795 | 5.1% | |
| The View :- Indirect Expenditure | <u>444,091</u> | <u>608,365</u> | <u>164,274</u> | <u>0</u> | <u>164,274</u> | <u>73.0%</u> | <u>0</u> |
| Net Income over Expenditure | <u>(75,224)</u> | <u>(86,665)</u> | <u>(11,441)</u> | | | | |
| Golf Course and The View :- Income | 815,525 | 1,007,765 | 192,240 | | | 80.9% | |
| Expenditure | 813,699 | 1,147,435 | 333,736 | 0 | 333,736 | 70.9% | |
| Net Income over Expenditure | <u>1,826</u> | <u>(139,670)</u> | <u>(141,496)</u> | | | | |
| plus Transfer from EMR | (13,434) | | | | | | |
| Movement to/(from) Gen Reserve | <u>(11,608)</u> | | | | | | |
| Grand Totals:- Income | 2,566,273 | 2,567,090 | 817 | | | 100.0% | |
| Expenditure | 1,551,966 | 2,639,666 | 1,087,700 | 0 | 1,087,700 | 58.8% | |
| Net Income over Expenditure | <u>1,014,306</u> | <u>(72,576)</u> | <u>(1,086,882)</u> | | | | |
| plus Transfer from EMR | 52,943 | | | | | | |
| less Transfer to EMR | 436,965 | | | | | | |
| Movement to/(from) Gen Reserve | <u>630,285</u> | | | | | | |

Finance & General Purposes Committee - Variance Reporting
20th December 2022

| | | Previously Reported | Current Update |
|-------------|-------------------------------|---|--|
| 201 | Administration | | |
| 1176 | Precept | | Dec: All the precept has now been received |
| 1190 | Interest Received | June - 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. Sept - As previously reported | Dec: The rates are continuing to rise and already giving us a substantial interest income of £17,893.58 from April - November 22 (please note - this figure does not yet show in the Income & Expenditure up to 30th November as November's interest was not received in the bank until December). Interest is likely to be over £25,000 at the year end. |
| 4110 | Advertising & Publicity | | Dec: This account includes an unbudgeted expenditure of £664 for the Seaford Heritage Trail leaflets. There is still an expected cost of approx £630 for the council tax leaflets which will take the account over budget by the year end. |
| 4112 | Subscriptions | June: The majority of subscriptions are paid early in the financial year which is why the expenditure is showing a higher percentage. Sept: As previously reported | |
| 4113 | Software Support | Sept: 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 | Dec: This account is now over budget largely due to the requirement of new licences for the server which was an unknown expense when budgeting for the new server. In addition, IRIS (payroll software) has slightly increased its monthly costs. |
| 4115 | Insurance | June: The insurance costs are fully paid in April of each year. Sept: As previously reported | |
| 4155 | Professional Fees | June: The account code is showing a credit due to an accrual (ie fees yet to billed that relate to last year). Sept: As previously reported | |
| 4157 | Audit Fees | June: 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. Sept: 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. | Dec: Officers have still not yet received the external auditors invoice which is why the credit figure due to the accrual is still showing. Once PKF Littlejohn complete its audit, an additional invoice will also be received (reported elsewhere on this agenda) which is likely to take the account overbudget by the year end. |
| | | | |
| 205 | Premises Church Street | | |
| 1050 | Income Rent | June: 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. Sept: As previously reported | |
| 1087 | Income CCTV | | Dec: The income of £300 relates to a donation from LDC towards the internal CCTV installation in the Facilities Office and the TIC area. |
| 4050 | Rent Payable | | Dec: This account is showing expenditure at 96.5% as the rent has been invoiced and paid for this financial year. There will be a saving of £720 by the year end. |
| 4059 | Church Street Service Charges | | Dec: This account is only showing expenditure at 14.6% as the Council has only been invoiced for one quarter of this financial year. It is still expected that this account will be underbudget by approximately £5,000. |
| | | | |

| | | Previously Reported | Current Update |
|-------------|-----------------------|--|---|
| 206 | Hurdis House | | |
| 1050 | Income Rent | | Dec: Due to ongoing negotiations for a new lease, the amount of rent to charge is not yet known. |
| | | | |
| 210 | Civic Expenses | | |
| 4113 | Software Support | | Dec: This account is showing expenditure at 94.3% with no further expenditure expected which will result in a small saving by the year end. |
| 4115 | Insurance | Sept: 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 | Sept: The unbudgeted cost relates to the new Mic System to include new mics and a PA speaker for Committee Meetings | |
| 4184 | Civic - Other | | Dec: Whilst the account is showing being over budget, the cost of £1,985 for the silver Former Mayor's Badge was taken from EMR which results in only 61.9% of the budget being spent to date. |
| | | | |
| 215 | Grants | | |
| | | | |



Seaford Town Council

| | |
|---------------------------|---|
| Report No: | 128/22 |
| Agenda Item No: | 6 |
| Committee: | Finance & General Purposes |
| Date: | 20th December 2022 |
| Title: | External Auditor / Conclusion of Annual Governance and Accountability Return (AGAR) Update |
| By: | Lucy Clark, Finance Manager |
| Purpose of Report: | To update the Committee on information received from the External Auditor prior to their Conclusion of Audit and confirm the External Auditor appointment for the next five years. |

Recommendations

The Finance & General Purposes Committee is recommended:

1. To note the report

1. Information

- 1.1** Following the response received by the Council's external auditor PKF Littlejohn LLP on 27th September where they advised they were unable to complete their review work as a result of the correspondence received in relation to 2021 - 2022 and prior years, the Town Council has since received an update on this matter.
- 1.2** On 16th November, PKF Littlejohn advised the Town Council that they had been in receipt of information brought to the auditor's attention at various times over the last 12 months and that it is their statutory responsibility to consider whether any of the information impacts on their external auditor report on the 2021 - 2022 AGAR.
- 1.3** PKF Littlejohn continued to advise that having carried out this additional work, it was concluded that there were no reporting matters to be raised

and that the only 'Other' matter to be stated on page 6 of the AGAR will be: "We received challenge correspondence in relation to the 2021/22 AGAR which we considered before completing our work. The authority will receive an invoice in relation to this additional work".

- 1.4 PKF Littlejohn confirmed that the issues raised did not fall within their statutory responsibilities and so they have closed the challenge file.
- 1.5 It was further advised that the cost of this additional work will be £710.00 + VAT.
- 1.6 PKF Littlejohn will now proceed to the standard testing work as part of their limited assurance review and will issue the Town Council with the final conclusion in due course, which will be reported to Full Council.

2. External Auditor Appointment


- 2.1 Smaller Authorities Audit Appointments (SAAA) is the independent, sector led organisation responsible for the appointment and contract management of external auditors to smaller authorities, such as Seaford Town Council (STC). Smaller authorities are those whose gross annual income or expenditure is less than £6.5 million.
- 2.2 In October 2022, following this Committees recommendation from report 73-22, the Town Council approved remaining part of the SAAA's central external auditor's appointment arrangements for the years 2022 - 2023 until 2026 - 2027.
- 2.3 The SAAA has now concluded its procurement process and has appointed PKF Littlejohn LLP as STC's external auditor for the 5-year appointing period from 2022 - 2023 until 2026 - 2027.



3. Financial Appraisal

- 3.1 As reported above, the result of the additional work that PKF Littlejohn had to carry out, the cost to the Town Council is £710.00 + VAT. It is therefore projected that there will be an overspend of £500 within the Audit Fees account code (4157/201) at the year end.

3. Contact Officer

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

| | |
|-----------------|---|
| Finance Manager |  |
|-----------------|---|

| | |
|------------|--|
| RFO |  |
| Town Clerk |  |



Seaford Town Council

| | |
|---------------------------|---|
| Report No: | 129/22 |
| Agenda Item No: | 7 |
| Committee: | Finance & General Purposes |
| Date: | 20th December 2022 |
| Title: | Energy Cost Update |
| By: | Lucy Clark, Finance Manager |
| Purpose of Report: | To update the Committee on the Town Council's Energy Costs |

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

1. Information

1.1 The Town Council is charged for gas and electric at the sites listed in Appendix A.

Gas:

1.2 The only two sites where the Town Council is charged directly for gas are The Crypt and The View.

1.3 The Crypt gas invoices are currently being recharged and once the new tenancy agreement has been finalised, the tenant will take over the gas contract.

1.4 The View contract was taken out in 2021 on a very good rate and is not due to end until June 2024.

Electric:

1.5 The Bönningstedt Beach Huts and The View are in fixed contracts with well below average rates which run until 2024. The Salts Café is also on a very competitive rate, which runs until April 2023.

- 1.6** The Salts Cricket, West View Kiosk and Martello Kiosk were in a 3-year contract with SSE which ended on 30th September 2022. Their unit rates were 0.13605 pence with a feed in daily tariff of 0.006160 pence and a quarterly standing charge averaging £36.
- 1.7** SSE advised that from 1st October, these rates would increase phenomenally to a unit rate 0.5234 pence and a daily standing charge of £1.0146. Furthermore, the unit rates would increase again in November to 0.8479 pence with a daily standing charge of £1.2321.
- 1.8** SSE advised that they were only offering 6-month fixed contracts due to the volatility of the market and that the best rate they could offer was 0.80102 pence with a daily standing charge of 0.5185 pence.
- 1.9** As a result of the above, Lumina Energy were approached, who are specialists in Fixed Term Fixed Price products, to see if they would be able to help in sourcing the best market rates at that time for the Town Council.
- 1.10** Lumina provided quotes but did advise that the existing rate of 0.13605 pence per unit was totally out of reach and with the state of the current markets, the rates would not be lower than 0.67 pence per unit rate.
- 1.11** The quotes provided proved that a two-year contract had the lowest rates and that, with the constant rise in energy costs and the uncertain future, this would be the best option.
- 1.12** The contracts were taken out with EDF Energy with the unit rate of 0.67 pence per unit and a daily charge of 0.60 pence for The Salts Cricket and the West View Kiosk. The Martello Kiosk contract was secured at 0.68 pence per unit with a daily charge of 0.25 pence.
- 1.13** For The Crypt, a two-year contract was also taken out with EDF Energy at a daily charge of 0.67 pence and a daily charge of 0.60 pence. As with the gas contract mentioned above in 1.3, once the new lease has been signed then this electric contract will be transferred to the new tenant.

Energy Bill Relief Scheme

- 1.14** The Town Council should be eligible for the Energy Bill Relief Scheme. The Scheme runs from 1st October 2022 to 31st March 2023 for all sites apart from the Bönningstedt Beach Huts and The View, as it only applies to contracts taken out after 1st December 2021.

1.15 The discount varies for each individual contract, as it is based on the difference between the wholesale price on the day that the contract was agreed and a government ‘supported wholesale price’ of £211 per megawatt-hour (MWh) for electricity and £75 per MWh for gas. This will automatically be applied to the Town Council’s invoices by the energy company.

2. Financial Appraisal

2.1 As reported above, the increase in the unit costs has increased approximately five-fold. Whilst these charges will be recharged to the tenants of the Martello Kiosk, West View Kiosk and Salts Café – and as such, not impact the Town Council financially - this will affect budget for The Salts changing rooms electric, with an annual increase from £300 to £2,000. However, it should be highlighted that this does not take into account the discounted rate as a result of the Energy Bill Relief Scheme. As the reductions under the Scheme are not known, it was prudent to budget based on the rates given in section 1.

3. Contact Officer

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

| | |
|-----------------|---|
| Finance Manager |  |
| RFO |  |
| Town Clerk |  |

Seaford Town Council's Gas & Electric Contracts

| Site | Company | Contract Type | Renewal Date | Normal Rate per kWh | Day Rate per kWh | Night Rate per kWh | Daily Charge | Previous Annual Cost | Expected Annual Cost |
|-------------------------|----------------|------------------------|--------------|---------------------|------------------|--------------------|---------------|----------------------|----------------------|
| Gas | | | | | | | | | |
| The Crypt | EDF Energy | Fixed | 24/11/2024 | 0.195000 pence | n/a | n/a | 0.25000 pence | N/a | £ 2,932.00 |
| The View | Total Energies | Fixed | 30/06/2024 | 0.026700 pence | n/a | n/a | £2.09 | £ 3,856.00 | £ 3,856.00 |
| Electric | | | | | | | | | |
| Bonningstedt Beach Huts | SSE | Fixed | 31/03/2024 | 0.159340 pence | n/a | n/a | 0.00674 pence | | |
| The View | Total Energies | Fixed | 30/06/2024 | n/a | 0.146911 pence | 0.118909 pence | £4.6868977 | £ 21,315.00 | £ 21,315.00 |
| Salts Café | Eon-Next | Your Business Flexible | 27/04/2023 | n/a | 0.319000 pence | 0.274000 pence | 0.77450 pence | n/a | £ 11,300.00 |
| The Crypt | EDF | Fixed | 04/11/2024 | 0.670000 pence | n/a | n/a | 0.60000 pence | n/a | £ 2,084.00 |
| Salts Cricket | EDF | Fixed | 04/11/2024 | 0.670000 pence | n/a | n/a | 0.60000 pence | £ 330.70 | £ 2,189.00 |
| West View Kiosk | EDF | Fixed | 04/11/2024 | 0.670000 pence | n/a | n/a | 0.06600 pence | £ 1,282.11 | £ 5,389.00 |
| Martello Kiosk | EDF | Fixed | 04/11/2024 | 0.680000 pence | n/a | n/a | 0.25000 pence | £ 2,997.49 | £ 8,967.00 |



Seaford Town Council

| | |
|---------------------------|---|
| Report No: | 141/22 |
| Agenda Item No: | 8 |
| Committee: | Finance & General Purposes |
| Date: | 20th December 2022 |
| Title: | National Joint Council Pay Deal 2022 |
| By: | Karen Singleton, Responsible Financial Officer, and Georgia Raeburn, HR & Governance Manager |
| Purpose of Report: | To update the Committee on the impact of the nationally agreed 2022 - 2023 pay deal. |

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

1. Information

- 1.1 Town Council employees are employed under the National Joint Council (NJC) Terms and Conditions of Employment (known nationally as the 'Green Book'), except for when varied by Town Council policy or contracts of employment.
- 1.2 The NJC reviews the salary scale annually and considers any increase that should be made, known as the 'pay deal'. The NJC and union representatives then enter into pay deal negotiations until an agreement is reached.
- 1.3 It is fairly common that negotiations are not completed before 1st April, which is the date any pay deal would usually take effect from, and as such, any pay increases awarded are implemented once known and, usually, backdated to 1st April.
- 1.4 The pay deal would usually consist of a percentage increase to salaries and in some years, will also include a review of other terms, such as annual

leave entitlement, systems in place for employee wellbeing, family leave and other personnel policies etc.

2. 2022 - 2023 Pay Deal

2.1 The 2022 - 2023 pay deal negotiations took a considerable time to complete, with the pay deal not being agreed until early-November.

2.2 Following a ballot of the members of the three unions that are part of the negotiations, two unions voted to accept the offer and one voted against. This means that the NJC's final pay deal offer was accepted by majority vote.

2.3 The agreed 2022 - 2023 pay deal consists of:

(a) From 1st April 2022, a flat rate increase of £1,925 extra per annum on all points of the salary scale (exact increase calculated pro-rata for part time or part year workers)

(b) From 1st April 2023, an increase of one day on all employee's annual leave entitlements (again, to be calculated pro-rata for part time or part year workers)

(c) The NJC agreed to enter into discussions on homeworking policies, mental health support and family leave.

2.4 It is worth highlighting that the increase at 2.3 (a) above is quite unique – a salary increase would usually be a percentage increase applied across the scale, rather than an exact figure. This has the impact of a different percentage increase for each salary scale point, ranging from over 10% on the lowest point to just over 3% for the highest points.

3. Impact of Pay Deal

3.1 The salary increases as a result 2.3 (a) above were implemented in the Town Council's November salary payment, along with any back pay owed from 1st April 2022.

3.2 Bearing in mind 2.4 above, the pay deal has seen an average salary increase of 7.35% for employees. The increase roughly calculates as an extra £1 per hour per person.

3.3 The pay deal reached does mean that the draft salaries budget for 2023 – 2024, which includes these increased costs and is presented elsewhere on this agenda, is considerably increased compared to the 2022 – 2023 figures.

- 3.4** In addition to the 2022 pay deal impact, it has been discussed within the local government sector that councils ought to be budgeting a 5% increase on salaries for the coming year. Unions have tabled an offer of RPI plus 2%, however this is incredibly unlikely to be accepted by the National Employers due to not being financially viable for most, if not all, authorities.
- 3.5** With 3.4 in mind, officers have therefore recommended a 5% increase in the draft budget, which is presented elsewhere on this agenda for consideration.

4. Future Year's Salaries Forecast

- 4.1** A more in depth report on the local government salaries forecast was presented to the Personnel Committee in July 2022 – page 5 of the [publicly available agenda](#).
- 4.2** In short, it is not yet known what to expect with the NJC salary scale in coming years. What is known is that national minimum and living wage are currently forecast to increase at a significant rate and that local government will be required to increase its salaries accordingly to maintain the real term value of the salaries.
- 4.3** The NJC has a challenging task ahead of it and will keep local government employers updated as and when able to about the potential financial implications of future changes to the salary scale.
- 4.4** The Committee is asked to note the contents of the report at this stage in time but further updates will be forthcoming, as matters are progressed.

5. Financial Appraisal

- 5.1** As at 30th November 2022, the Town Council has spent 66.1% of its salaries budget i.e. was on target eight months (66.7%) into the financial year, despite the larger salary increase than budgeted for. This is mainly due to not all posts being filled and not all employees joining the Local Government Pension Scheme. Including sub-contracted staff (which was not budgeted for) the total spend is 67.4% of budget. Bearing in mind that staff costs at the View should be lower in January and February, then it looks like the overall salaries should be in or near to budget at the year end.

- 5.2 The total salaries cost of the back pay owed to employees in November 2022, as a result of the pay deal being backdated to April 2022, was £23,220.
- 5.3 The additional salaries cost the Town Council will incur in the remaining five months of the financial year (November 2022 to March 2023) will be £17,291.
- 5.4 The 2022 pay deal represents an additional £40,511 on budget (equivalent of 5.5% of the Town Council's overall salaries budget). This is substantially higher than the budgeted figure of 2%.
- 5.5 The above does not take into account the impact of the pay deal on the Town Council's employer's national insurance and pension contributions, which will both increase proportionately as a result of the increase to salaries.
- 5.6 As always with salary forecasts, the financial performance can be subject to change depending on a number of factors; personnel / salary changes, unexpected salary expenditure (leave cover, for example) or employee pension changes, to name a few.

6. Contact Officer

The Contact Officers for this report are Karen Singleton, Responsible Financial Officer, and Georgia Raeburn, HR & Governance Manager.

| | |
|-------------------------|--|
| HR & Governance Manager |  |
| RFO |  |
| Town Clerk |  |



Seaford Town Council

| | |
|---------------------------|---|
| Report No: | 126/22 |
| Agenda Item No: | 9 |
| Committee: | Finance & General Purposes (F&GP) |
| Date: | 20th December 2022 |
| Title: | F&GP Draft Budget Report, 2023-2024 |
| By: | Karen Singleton, Responsible Financial Officer (RFO) |
| Purpose of Report: | To present the F&GP Committee Draft Budgets for 2023 - 2024 and projected budgets to 2027 - 2028 |

Recommendations

The Finance & General Purposes Committee is recommended:

1. To comment upon the draft Committee Budget for 2023 - 2024 and the projected budgets to 2027 - 2028 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 2023 - 2024 and the projected budgets for 2024 - 2025, 2025 - 2026, 2026 - 2027 and 2027 - 2028.
- 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 2022 - 2023.
- 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)

Many increases are the result of inflation, which is currently over 10%. Other significant factors are reported on below

1176 Precept - on the Omega report in Appendix 2, this cost centre includes the full years precept for 2022 - 2023. 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 increased from £250, which reflected interest rates below 1% when set, to £12,000 to reflect the current high interest rates. The Town Council also has increased reserves which are earning interest including the £378,976 CIL (Community Infrastructure Levy) money received this year, which has significantly bolstered the Earmarked Reserves (EMR).

4000, 4001 & 4002 Salaries - budgets include an assumed 5% increase on 2022 – 2023 salary scales. The NJC pay increases for 2022-2023 have been agreed and a sum of £1,925 has been added to each spinal point. This is at a significant cost to the Town Council and has increased staff salaries between 3.11% and 9.98%, an average of 7.35%, far more than the 2% increase that was budgeted for. Also included are sums for the proposed new staff structure. Officers have received a provisional 20.1% employer salary pension contribution rate from East Sussex County Council - this is a 1% reduction on the current rate and will be set for three years and has resulted in a budget saving of £5,148.

4106 Stationery - this budget has increase to £1,300 to reflect more people working in the office.

4108 Recycling and Shredding – this budget includes £100 per annum to dispose of old documents that are no longer required to be kept.

4118 IT hardware & equipment - £4,000 was included for a new server in 2022 therefore this budget has been reduced back to £3,600 for 2023 - 2024.

4157 Audit Fees – audit fees are set by the Smaller Authorities’ Audit Appointments LTD (SAAA), usually for five years. This process of review is currently underway and as fees have not increased in the last five years, it is likely that they will rise significantly. An additional £1,000 has therefore been included in this budget.

2.2 Church Street (205)

4059 Service Charge - this budget is for the utilities and cleaning costs that are recharged by the landlord. The costs have fallen over the last couple of years due to the building being used less. The 2023 - 2024 budget reflects this.

4901 Term maintenance – this budget has been combined with building maintenance.

2.3 Hurdis House (206)

1050 Rent - this budget is increased annually by inflation. It does not however include any changes that may be brought about by the changes in the lease, which has not been finalised and therefore is not yet known.

4275 Building Maintenance - this is a newly created budget as the Town Council, as property owner, has had to spend money the last two years on small items of building maintenance.

2.4 Civic Expenses (210)

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

4180 Room Hire – this budget has been reduced to £500 as the Council Chambers and The View are now being used so additional room hire for meetings is expected to be low cost and minimal.

4184 Civic Other – this budget includes £10,000 for His Majesty The King's Coronation celebrations in May 2023. A sum of £2,000 has been included for the refurbishment of the Mayor's Chain.

4190 Election Costs - elections are due in 2023 and Lewes District Council have given an estimated cost of £30,610. This sum is offset by £26,135 which is in EMR, as election costs are budgeted to spread the cost of the elections across four years.

2.5 Grants Pool (215)

4401 Discretionary Grants – this budget has been increased to £25,000 from £20,000. The amount requested in 2022 was £35,000 and therefore having a higher budget for 2023 is thought to be appropriate considering times of hardship and high inflation.

3. Earmarked Reserves (EMRs)



- 3.1** There is currently £16,138.16 in 320-Elections EMR and the current year budget of £10,000 will be added to this before the year end.

4. Financial Appraisal

- 4.1** The bottom line shows that overall, this Committee's budget requirement has increased by 14.81%/ £85,680, from £578,555 to £664,235. For the reasons stated above, salaries are the main cause of this, increasing 16.5% in total.
- 4.2** Every £10,000 increase or decrease in the budget effects the Band D by approximately 1%.
- 4.3** In agenda item 10, the RFO is recommending that Town Council sets a Precept with a 0% increase in council tax.

5. Contact Officer

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

| | |
|------------|--|
| RFO |  |
| Town Clerk |  |

| Account Code | Cost Centre | 2022-23 Final Budget | 2023-24 Draft Budget | 2024-25 Projected Budget | 2025-26 Projected Budget | 2026-27 Projected Budget | 2027-28 Projected Budget |
|--|---------------------------|-------------------------|-------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| <u>Administration</u> | | | | | | | |
| Cost Centre 201 | | | | | | | |
| 1054 | Income Other | 100 | 100 | 100 | 100 | 100 | 100 |
| 1062 | Income Telephone Recharge | 525 | 610 | 628 | 647 | 667 | 687 |
| 1190 | Interest Received | 250 | 12,000 | 10,000 | 8,000 | 8,240 | 8,487 |
| Administration Income | | 875 | 12,710 | 10,728 | 8,747 | 9,007 | 9,274 |
| 4000 | Salaries & Wages | 348,250 | 410,745 | 418,960 | 427,339 | 435,886 | 444,604 |
| 4001 | Employers NI | 31,880 | 36,110 | 36,832 | 37,569 | 38,320 | 39,087 |
| 4002 | Employers Superannuation | 64,155 | 70,700 | 72,114 | 73,556 | 75,027 | 76,528 |
| 4009 | Recruitment Costs | 500 | 500 | 515 | 530 | 546 | 563 |
| 4010 | Staff Training | 4,000 | 4,000 | 4,120 | 4,244 | 4,371 | 4,502 |
| 4012 | Staff Expenses | 500 | 800 | 824 | 849 | 874 | 900 |
| 4015 | Office Refreshments | 150 | 150 | 155 | 159 | 164 | 169 |
| 4100 | Telecommunications | 4,400 | 4,900 | 5,047 | 5,198 | 5,354 | 5,515 |
| 4105 | Postage | 400 | 250 | 258 | 265 | 273 | 281 |
| 4106 | Stationery | 1,000 | 1,300 | 1,339 | 1,379 | 1,421 | 1,463 |
| 4107 | Photocopier | 1,500 | 1,500 | 1,545 | 1,591 | 1,639 | 1,688 |
| 4108 | Recycling and Shredding | 285 | 400 | 412 | 424 | 437 | 450 |
| 4110 | Advertising & Publicity | 750 | 1,200 | 1,236 | 2,000 | 1,100 | 1,133 |
| 4112 | Subscriptions | 5,900 | 5,500 | 5,665 | 5,835 | 6,010 | 6,190 |
| 4113 | Software Support | 9,000 | 10,000 | 10,300 | 10,609 | 10,927 | 11,255 |
| 4114 | Licence Fee | 55 | 55 | 55 | 60 | 60 | 60 |
| 4115 | Insurance | 1,780 | 1,845 | 1,900 | 1,957 | 2,016 | 2,077 |
| 4116 | Web Site | 1,700 | 1,900 | 1,600 | 1,648 | 1,697 | 1,748 |
| 4118 | IT Hardware & Equipment | 8,000 | 3,600 | 3,500 | 3,500 | 12,000 | 12,000 |
| 4154 | Land Registry Fees | 100 | 100 | 103 | 106 | 109 | 113 |
| 4155 | Professional Fees | 5,000 | 5,000 | 5,150 | 5,305 | 5,464 | 5,628 |
| 4156 | Bank Charges | 1,500 | 1,800 | 1,854 | 1,910 | 1,967 | 2,026 |
| 4157 | Audit Fees | 3,000 | 4,000 | 4,120 | 4,244 | 4,371 | 4,502 |
| 4182 | Catering & Hospitality | 100 | - | - | - | - | - |
| 4199 | Other Expenditure | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 4272 | Furniture & Equipment | 3,000 | 1,500 | 1,500 | 1,550 | 1,550 | 1,600 |
| Administration Expenditure | | 497,905 | 568,855 | 580,103 | 592,828 | 612,585 | 625,082 |
| <u>Net Expenditure (Income)</u> | | 497,030 | 556,145 | 569,375 | 584,081 | 603,578 | 615,808 |

| Account Code | Cost Centre | 2022-23 Final Budget | 2023-24 Draft Budget | 2024-25 Projected Budget | 2025-26 Projected Budget | 2026-27 Projected Budget | 2027-28 Projected Budget |
|---|--|-------------------------|-------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| Account Premises - Church Street | | | | | | | |
| Code | Cost Centre 205 | | | | | | |
| 1050 | Income Rent | 7,800 | 9,200 | 9,476 | 9,760 | 10,053 | 10,355 |
| | Premises - Church Street Income | 7,800 | 9,200 | 9,476 | 9,760 | 10,053 | 10,355 |
| 4050 | Rent Payable | 20,500 | 20,000 | 20,600 | 21,218 | 21,855 | 22,510 |
| 4051 | Rates | 8,956 | 8,695 | 8,956 | 9,225 | 9,501 | 9,786 |
| 4059 | Church Street Service Charge | 18,000 | 15,000 | 15,450 | 15,914 | 16,391 | 16,883 |
| 4201 | Cleaning & Hygiene | 300 | 100 | 103 | 106 | 109 | 113 |
| 4270 | Vehicle & Equipment Maintenance | 400 | 450 | 464 | 477 | 492 | 506 |
| 4275 | Building Maintenance | 1,000 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 4276 | CCTV | - | 500 | 525 | 551 | 579 | 608 |
| 4901 | Term Maintenance (Planned) | 500 | - | - | - | - | - |
| | Premises - Church St Expenditure | 49,656 | 46,245 | 47,597 | 48,991 | 50,427 | 51,906 |
| | Net Expenditure (Income) | 41,856 | 37,045 | 38,121 | 39,230 | 40,373 | 41,551 |
| Account Premises - Hurdis House | | | | | | | |
| Code | Cost Centre 206 | | | | | | |
| 1050 | Income Rent | 23,735 | 27,350 | 27,897 | 28,455 | 29,024 | 29,605 |
| 1051 | Income Insurance Recharge | 400 | 445 | 458 | 472 | 486 | 501 |
| | Premises - Hurdis House Income | 24,135 | 27,795 | 28,355 | 28,927 | 29,510 | 30,105 |
| 4115 | Insurance | 400 | 450 | 464 | 477 | 492 | 506 |
| 4155 | Professional Fees | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 4275 | Building Maintenance | | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 4301 | Public Works Loan Board | 15,005 | 15,005 | 15,005 | 7,500 | - | - |
| | Premises-Hurdis House Expenditure | 16,405 | 17,455 | 17,469 | 9,977 | 2,492 | 2,506 |
| | Net Expenditure (Income) | (7,730) | (10,340) | (10,887) | (18,950) | (27,019) | (27,599) |

| Account Code | Cost Centre | 2022-23 Final Budget | 2023-24 Draft Budget | 2024-25 Projected Budget | 2025-26 Projected Budget | 2026-27 Projected Budget | 2027-28 Projected Budget |
|--------------------------------------|--|-------------------------|-------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| Account <u>Civic Expenses</u> | | | | | | | |
| Code | Cost Centre 210 | | | | | | |
| 4013 | Members Expenses | 100 | 150 | 125 | 130 | 135 | 150 |
| 4014 | Members Training | 1,500 | 2,000 | 1,200 | 1,200 | 1,000 | 1,000 |
| 4106 | Stationery | 200 | 200 | 200 | 200 | 200 | 200 |
| 4113 | Software Support | 2,500 | 2,510 | 2,585 | 2,663 | 2,743 | 2,825 |
| 4115 | Insurance | 200 | 65 | 67 | 69 | 71 | 73 |
| 4118 | IT Hardware & Equipment | - | 500 | 3,000 | 1,000 | 1,000 | 1,000 |
| 4180 | Room Hire | 2,550 | 500 | 515 | 530 | 546 | 563 |
| 4181 | Civic - Mayor's Expenses | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 4182 | Catering & Hospitality | 200 | 200 | 200 | 200 | 200 | 200 |
| 4183 | Civic - Awards | 200 | 200 | 200 | 200 | 200 | 200 |
| 4184 | Civic - Other | 3,000 | 12,500 | 1,000 | 1,500 | 1,500 | 1,545 |
| 4188 | Town Crier Expenses | 200 | 200 | 200 | 200 | 200 | 200 |
| 4189 | Young Mayor | 250 | 250 | 250 | 250 | 250 | 250 |
| 4190 | Election Costs | 10,000 | 30,610 | 10,000 | 10,000 | 10,000 | 40,000 |
| | Civic Expenses Expenditure | 22,400 | 51,385 | 21,042 | 19,642 | 19,545 | 49,706 |
| | <u>Net Expenditure (Income)</u> | 22,400 | 51,385 | 21,042 | 19,642 | 19,545 | 49,706 |
| Account <u>Grants Pool</u> | | | | | | | |
| Code | Cost Centre 215 | | | | | | |
| 4401 | Grants Pool | 20,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| 4406 | SFA - CAB | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| | Grants Expenditure | 25,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| | <u>Net Expenditure (Income)</u> | 25,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |

| Account Code | Cost Centre | 2022-23 Final Budget | 2023-24 Draft Budget | 2024-25 Projected Budget | 2025-26 Projected Budget | 2026-27 Projected Budget | 2027-28 Projected Budget |
|--|------------------------|-------------------------|-------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| <u>F&GP COMMITTEE SUMMARY</u> | | | | | | | |
| 201 | Administration | 497,030 | 556,145 | 569,375 | 584,081 | 603,578 | 615,808 |
| 205 | Premises Church Street | 41,856 | 37,045 | 38,121 | 39,230 | 40,373 | 41,551 |
| 206 | Premises Hurdis House | (7,730) | (10,340) | (10,887) | (18,950) | (27,019) | (27,599) |
| 210 | Civic Expenses | 22,400 | 51,385 | 21,042 | 19,642 | 19,545 | 49,706 |
| 215 | Grants | 25,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| Total Net Expenditure (Income) | | 578,555 | 664,235 | 647,652 | 654,004 | 666,478 | 709,466 |
| Total Committee Income | | 32,810 | 49,705 | 48,560 | 47,434 | 48,570 | 49,734 |
| Total Committee Expenditure | | 611,366 | 713,940 | 696,212 | 701,438 | 715,048 | 759,200 |
| <u>Net Committee Requirement</u> | | 578,555 | 664,235 | 647,652 | 654,004 | 666,478 | 709,466 |
| Expenditure from EMR's | | | (26,135) | | | | |
| EMR320 - Elections | | | | | | | |
| | | 578,555 | 638,100 | 647,652 | 654,004 | 666,478 | 709,466 |

Detailed Income & Expenditure by Budget Heading 30/09/2022

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 | | | | | | | | |
| 1054 Income Other | 100 | 0 | 100 | 100 | | | 0.0% | |
| 1059 Income Photocopying | 20 | 0 | 0 | 0 | | | 0.0% | |
| 1062 Income Telephone Recharge | 564 | 291 | 525 | 234 | | | 55.4% | |
| 1176 Precept | 984,150 | 1,044,965 | 1,044,965 | 0 | | | 100.0% | |
| 1190 Interest Received | 1,216 | 6,876 | 250 | (6,626) | | | 2750.5% | |
| Administration :- Income | 986,050 | 1,052,132 | 1,045,840 | (6,292) | | | 100.6% | 0 |
| 4000 Salaries & Wages | 319,700 | 169,462 | 348,250 | 178,788 | | 178,788 | 48.7% | |
| 4001 Employers NI | 27,268 | 14,324 | 31,880 | 17,556 | | 17,556 | 44.9% | |
| 4002 Employers Superannuation | 55,431 | 29,877 | 64,155 | 34,278 | | 34,278 | 46.6% | |
| 4009 Recruitment Costs | 640 | 18 | 500 | 482 | | 482 | 3.7% | |
| 4010 Staff Training | 2,722 | 1,236 | 4,000 | 2,764 | | 2,764 | 30.9% | |
| 4012 Staff Expenses | 172 | 340 | 500 | 160 | | 160 | 67.9% | |
| 4015 Office Refreshments | 3 | 0 | 150 | 150 | | 150 | 0.0% | |
| 4100 Telecommunications | 3,949 | 2,040 | 4,400 | 2,360 | | 2,360 | 46.4% | |
| 4105 Postage | 182 | 105 | 400 | 295 | | 295 | 26.3% | |
| 4106 Stationery | 826 | 674 | 1,000 | 326 | | 326 | 67.4% | |
| 4107 Photocopier | 997 | 693 | 1,500 | 807 | | 807 | 46.2% | |
| 4108 Recycling & Shredding | 265 | 0 | 285 | 285 | | 285 | 0.0% | |
| 4110 Advertising & Publicity | 630 | 684 | 750 | 66 | | 66 | 91.2% | |
| 4112 Subscriptions | 5,229 | 4,288 | 5,900 | 1,612 | | 1,612 | 72.7% | |
| 4113 Software Support | 8,664 | 7,965 | 9,000 | 1,035 | | 1,035 | 88.5% | |
| 4114 Licence Fee | 55 | 0 | 55 | 55 | | 55 | 0.0% | |
| 4115 Insurance | 1,721 | 1,753 | 1,780 | 27 | | 27 | 98.5% | |
| 4116 Web Site | 1,413 | 568 | 1,700 | 1,132 | | 1,132 | 33.4% | |
| 4118 IT Hardware | 0 | 5,824 | 8,000 | 2,176 | | 2,176 | 72.8% | |
| 4154 Land Registry Fees | 21 | 84 | 100 | 16 | | 16 | 84.0% | |
| 4155 Professional Fees | 6,411 | (1,197) | 5,000 | 6,197 | | 6,197 | (23.9%) | |
| 4156 Bank Charges | 1,056 | 908 | 1,500 | 592 | | 592 | 60.5% | |
| 4157 Audit Fees | 2,630 | (2,483) | 3,000 | 5,483 | | 5,483 | (82.8%) | |
| 4182 Catering & Hospitality | 0 | 0 | 100 | 100 | | 100 | 0.0% | |
| 4199 Other Expenditure | 21 | 34 | 1,000 | 967 | | 967 | 3.4% | |
| 4272 Furniture & Equipment | 716 | 1,008 | 3,000 | 1,992 | | 1,992 | 33.6% | |
| Administration :- Indirect Expenditure | 440,721 | 238,203 | 497,905 | 259,702 | 0 | 259,702 | 47.8% | 0 |
| Net Income over Expenditure | 545,329 | 813,929 | 547,935 | (265,994) | | | | |

Detailed Income & Expenditure by Budget Heading 30/09/2022

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 | 8,642 | 4,919 | 7,800 | 2,881 | | | 63.1% | |
| Premises - Church Street :- Income | 8,642 | 4,919 | 7,800 | 2,881 | | | 63.1% | 0 |
| 4050 Rent payable | 19,780 | 9,890 | 20,500 | 10,610 | | 10,610 | 48.2% | |
| 4051 Rates | 8,281 | 4,969 | 8,956 | 3,987 | | 3,987 | 55.5% | |
| 4059 Church Street Service Charges | 11,132 | 0 | 18,000 | 18,000 | | 18,000 | 0.0% | |
| 4115 Insurance | 4 | 0 | 0 | 0 | | 0 | 0.0% | |
| 4201 Cleaning & Hygiene | 0 | 0 | 300 | 300 | | 300 | 0.0% | |
| 4270 Vehicles & Equipment Maint | 285 | 159 | 400 | 241 | | 241 | 39.7% | |
| 4275 Building Maintenance | 602 | 254 | 1,000 | 747 | | 747 | 25.4% | |
| 4276 CCTV | 0 | 1,238 | 0 | (1,238) | | (1,238) | 0.0% | |
| 4903 Term Maintenance | 120 | 0 | 500 | 500 | | 500 | 0.0% | |
| Premises - Church Street :- Indirect Expenditure | 40,203 | 16,508 | 49,656 | 33,148 | 0 | 33,148 | 33.2% | 0 |
| Net Income over Expenditure | (31,561) | (11,590) | (41,856) | (30,266) | | | | |
| 206 Premises - Hurdis House | | | | | | | | |
| 1050 Income Rent | 22,817 | 0 | 23,735 | 23,735 | | | 0.0% | |
| 1051 Income Insurance Recharge | 386 | 421 | 400 | (21) | | | 105.2% | |
| Premises - Hurdis House :- Income | 23,202 | 421 | 24,135 | 23,714 | | | 1.7% | 0 |
| 4115 Insurance | 398 | 436 | 400 | (36) | | (36) | 109.1% | |
| 4155 Professional Fees | 0 | 800 | 1,000 | 200 | | 200 | 80.0% | |
| 4275 Building Maintenance | 1,912 | 500 | 0 | (500) | | (500) | 0.0% | |
| 4301 Public Works Loan Payment | 15,002 | 7,501 | 15,005 | 7,504 | | 7,504 | 50.0% | |
| 4411 VAT PE Adjustment overclaimed | 235 | 1,881 | 0 | (1,881) | | (1,881) | 0.0% | 1,881 |
| Premises - Hurdis House :- Indirect Expenditure | 17,548 | 11,118 | 16,405 | 5,287 | 0 | 5,287 | 67.8% | 1,881 |
| Net Income over Expenditure | 5,654 | (10,697) | 7,730 | 18,427 | | | | |
| 6000 plus Transfer from EMR | 235 | 1,881 | | | | | | |
| Movement to/(from) Gen Reserve | 5,889 | (8,816) | | | | | | |
| 210 Civic Expenses | | | | | | | | |
| 1080 Income Jubilee Event | 0 | 90 | 0 | (90) | | | 0.0% | |
| Civic Expenses :- Income | 0 | 90 | 0 | (90) | | | | 0 |
| 4013 Members Expenses | 95 | 6 | 100 | 94 | | 94 | 6.3% | |
| 4014 Member Training | 140 | 640 | 1,500 | 860 | | 860 | 42.7% | |
| 4106 Stationery | 4 | 0 | 200 | 200 | | 200 | 0.0% | |
| 4113 Software Support | 2,313 | 1,274 | 2,500 | 1,226 | | 1,226 | 51.0% | |

Detailed Income & Expenditure by Budget Heading 30/09/2022

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 |
|---|---------------------|------------------------|-----------------------|--------------------------|--------------------------|--------------------|---------------|-------------------------|
| 4115 Insurance | 197 | 58 | 200 | 142 | | 142 | 28.9% | |
| 4118 IT Hardware | 0 | 239 | 0 | (239) | | (239) | 0.0% | |
| 4180 Room Hire | 4,799 | 120 | 2,550 | 2,430 | | 2,430 | 4.7% | |
| 4181 Civic - Mayors Allowance | 819 | 440 | 1,500 | 1,060 | | 1,060 | 29.3% | |
| 4182 Catering & Hospitality | 0 | 0 | 200 | 200 | | 200 | 0.0% | |
| 4183 Civic - Awards | (73) | 113 | 200 | 87 | | 87 | 56.3% | |
| 4184 Civic - other | 274 | 1,631 | 3,000 | 1,369 | | 1,369 | 54.4% | |
| 4188 Town Crier Expenses | 45 | 30 | 200 | 170 | | 170 | 15.0% | |
| 4189 Young Mayor | 223 | 0 | 250 | 250 | | 250 | 0.0% | |
| 4190 Election Costs | 4,610 | 0 | 10,000 | 10,000 | | 10,000 | 0.0% | |
| Civic Expenses :- Indirect Expenditure | 13,446 | 4,551 | 22,400 | 17,849 | 0 | 17,849 | 20.3% | 0 |
| Net Income over Expenditure | (13,446) | (4,461) | (22,400) | (17,939) | | | | |
| 6000 plus Transfer from EMR | 72 | 0 | | | | | | |
| Movement to/(from) Gen Reserve | (13,374) | (4,461) | | | | | | |
| <u>215 Grants</u> | | | | | | | | |
| 4401 Grants | 14,914 | 20,000 | 20,000 | 0 | | 0 | 100.0% | |
| 4406 SFA-CAB | 5,000 | 5,000 | 5,000 | 0 | | 0 | 100.0% | |
| Grants :- Indirect Expenditure | 19,914 | 25,000 | 25,000 | 0 | 0 | 0 | 100.0% | 0 |
| Net Expenditure | (19,914) | (25,000) | (25,000) | 0 | | | | |
| Finance & General Purposes :- Income | 1,017,894 | 1,057,561 | 1,077,775 | 20,214 | | | 98.1% | |
| Expenditure | 531,833 | 295,381 | 611,366 | 315,985 | 0 | 315,985 | 48.3% | |
| Net Income over Expenditure | 486,062 | 762,181 | 466,409 | (295,772) | | | | |
| plus Transfer from EMR | 307 | 1,881 | | | | | | |
| Movement to/(from) Gen Reserve | 486,369 | 764,061 | | | | | | |
| Grand Totals:- Income | 1,017,894 | 1,057,561 | 1,077,775 | 20,214 | | | 98.1% | |
| Expenditure | 531,833 | 295,381 | 611,366 | 315,985 | 0 | 315,985 | 48.3% | |
| Net Income over Expenditure | 486,062 | 762,181 | 466,409 | (295,772) | | | | |
| plus Transfer from EMR | 307 | 1,881 | | | | | | |
| Movement to/(from) Gen Reserve | 486,369 | 764,061 | | | | | | |



Seaford Town Council

| | |
|---------------------------|--|
| Report No: | 127/22 |
| Agenda Item No: | 10 |
| Committee: | Finance & General Purposes Committee (F&GP) |
| Date: | 20 th December 2022 |
| Title: | Seaford Town Council Draft Budget Report 2023-2024 |
| By: | Karen Singleton, Responsible Financial Officer (RFO) |
| Purpose of Report: | To present the Seaford Town Council Draft Budgets for 2023 - 2024 and projected budgets to 2027 - 2028 |

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 2023 - 2024 and projected budgets to 2027 - 2028.

1. Summary

- 1.1 Attached as Appendix 1 to this report is the draft Seaford Town Council Budget for 2023 - 2024 and the projected budgets to 2027 - 2028.
- 1.2 Budgets have been projected until 2027 - 2028 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 reflects a 0% per annum increase in Band D for 2023 - 2024. Band D Council Tax would be £111.09 per annum, the same as 2022 - 2023.
- 1.6** The increases presented for the following four years do not include all projects, as these will be discussed 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 9,556.3. This is provisional at the moment, until confirmed by Lewes District Council (LDC).

2. Background Information

2.1 Reserves

- 2.2** The General Reserve at 1st April 2022 was £632,763 (£312,702 in 2021).

There is no longer any requirement to budget for sums to go to the General Reserve.

- 2.3** Ear Marked Reserves (EMRs) at 1st December 2022 were £901,898 (£417,508 in 2021) but only £213,085 of this is available to use for general / revenue expenditure after deducting EMRs 342, 361 and 363, which all have restricted use. See Appendix 2 for details and expenditure from EMRs to date.

- 2.4** The Town Council has built up the following contingency sums in EMRs to mitigate the effect of inflationary pressure or other factors on the General Reserve. It is expected that these EMRs will be able to be increased further at the year end. This practice shows good corporate governance and forward planning, enabling annual budgets to be kept to a minimum knowing that if an unknown liability arises there should be sufficient sums in the EMRs.

| EMR Code | Reserve Details | Balance 01.12.2022 |
|-----------------|------------------------------|-------------------------------|
| 321 | Building Maintenance | £20,000 |
| 326 | Grounds Maintenance | £18,749 |
| 334 | Seaford Head/South Hill Barn | £31,648 |
| 340 | Vehicles & Equipment | £20,000 |
| 344 | Projects Reserve | £16,333 |
| 345 | Memorial Bench Maintenance | £3,681 |
| 353 | Professional Fees | £13,929 |
| 354 | Civic Expenses | £15 |
| 356 | Playgrounds | £10,000 |
| 357 | Seafront Maintenance | £5,000 |
| 358 | Community Projects | £1,469 |
| 362 | Seafront Projects | £9,770 |
| 367 | Water Refill Stations | £2,892 |
| 370 | Training | £1,941 |
| 372 | Utilities | £5,000 |
| | TOTAL | £160,427 |

2.5 Changes since committee meetings

2.6 The following budgets have changed since they were discussed at the relevant committee meetings.

2.7 Golf & The View

(a) Pension contribution rate has reduced to 20.1% for both the Golf and The View.

(b) Employer's national insurance contributions has reduced from 15.05% to 13.8% for both the Golf and The View.

2.8 Community Services

2.9 Both of the following items were discussed at the committee meeting but were not known at the time of writing the report.

(a) An additional £2,000 has been included for new wire crossings for the Christmas light installations. This additional £2,000 will be met from the Projects Reserve EMR 344.

(b) The Salts tennis courts have not been open for full use in 2022 - 2023 as officers were advised, only at the time of handover, that they could not be used if the temperature was above 21 degrees celsius. This may also impact for 2023 - 2024. Officers therefore asked the Lawn Tennis Association (LTA) to extend the interest free loan granted to refurbish the tennis courts to a ten year period. Originally the LTA had offered the loan for a ten year period but at the last minute they reduced it to seven years starting with a lower amount per annum (£3,750) in the early years and building up to a higher amount (£12,750) in the latter years. The LTA have come back and said that it may be possible to defer the loan for a year. The RFO recommends the sum remains in the budgets but is earmarked, to smooth out the cost of the loan in the later years, so as to have less impact on the precept.

2.10 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. The Band D base figure for 2023 - 2024 is 9,556.3, compared to 9,457.9 in 2022 - 2023. This results in an additional £16,644 of precept for the same level of council tax.

2.11 Precept

The recommended precept for 2023-2024 is £1,061,609. The overall effect of all projected income and expenditure for 2022-2023 is a 0% increase in Council Tax. The proposed Band D Council Tax is £111.09 per annum, the same as 2022-2023.

2.12 Projects

Projects included in this budget are detailed in Appendix 3.

2.13 Significant changes to budget

Attached as Appendix 4 are the significant changes in the 2023 - 2024 budget compared to 2022 - 2023.

2.14 Potential threats

- 2.15** Inflation has skyrocketed around the world and, while it is not known when this will change, The Bank of England has forecast that inflation will fall back to about 5% by the end of 2023.
- 2.16** As at October 2022, the Retail Price Index (RPI) was 14.2% and the Consumer Price Index (CPI) was 11.1%. These have gone up 3.1% and 2.1% respectively since April 2022.
- 2.17** Inflationary pressure and world economics will definitely put pressure on the budgets in 2022 - 2023 and 2023 - 2024 but considering the Town Council's robust level of reserves and sound budgeting, it is not expected that the General Reserve will suffer.
- 2.18** A higher rate of inflation, at least 5% and more where increases are known, have been factored into the 2023 - 2024 budgets to maintain the General Reserve at its current level. Reserves will be bolstered by current year underspends and the £100,000 that was budgeted for the General Reserve in 2022 – 2023, all of which should not be spent in the year (although £60,000 has been committed for the rebuild of the Bönningstedt wall).

3. Financial Appraisal

- 3.1** 2022 - 2023 has, so far, been quite a stable year and the Town Council started off in a very good position with the General Reserve at £632,763, compared to £312,702 on 1st April 2021 and £184,069 on 1st April 2020.
- 3.2** The sound financial position meant that the Town Council's policy that the General Reserve should be at least 50% of the precept had been attained a year early. This guidance (to have reserves of 50% of precept) 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** The projected Band Ds and council tax as a whole show that from 2023 - 2024 onwards, it is possible to keep the increases low and potentially zero depending on what future liabilities arise or projects are budgeted.
- 3.4** Income has been budgeted for prudently and expenditure includes everything known. 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 to income that it may face.



- 3.5** The budget as recommended achieves the 0% increase in council tax and the Town Council also has £459,486 in Community Infrastructure Levy (CIL) receipts for infrastructure projects. A report will be brought to the Community Services Committee in the new municipal year for discussion on how these funds should be spent.
- 3.6** The following have been budgeted to be spent from Earmarked Reserves (See Appendix 2)
- £26,135 Election costs (4190/210 from EMR 320)
 - £220,000 Martello Toilets (4421/225 from EMR 363/366)
 - £2,000 Christmas Lights (4273/135 from EMR 344).

- 3.7** The following have been budgeted to add to EMRs
- £5,400 sinking fund for Tennis Court refurbishment (EMR 368)
 - *£10,000 Playground replacement (EMR 356)
 - *£5,499 Professional fees (EMR 353)

*the figures may change in these transfers should other figures change in the budget before the precept is set in January.

4. Contact Officer

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

| | |
|------------|--|
| RFO |  |
| Town Clerk |  |

| Committee | | 2022-23 Final Budget | 2023-24 Draft Budget | 2024-25 Projected Budget | 2025-26 Projected Budget | 2026-27 Projected Budget | 2027-28 Projected Budget |
|--|-------------------------------------|----------------------------|----------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Finance & General Purposes | Income | 32,810 | 49,705 | 48,560 | 47,434 | 48,570 | 49,734 |
| | Expenditure | 611,366 | 713,940 | 693,812 | 701,438 | 715,048 | 759,200 |
| | Net Expenditure | 578,555 | 664,235 | 645,252 | 654,004 | 666,478 | 709,466 |
| Community Services | Income | 481,550 | 261,310 | 279,484 | 291,322 | 298,130 | 307,127 |
| | Expenditure | 880,865 | 704,195 | 458,693 | 462,053 | 477,062 | 487,786 |
| | Net Expenditure | 399,315 | 442,885 | 179,209 | 170,731 | 178,933 | 180,659 |
| Golf and The View | Income | 1,007,765 | 1,050,935 | 1,082,116 | 1,117,206 | 1,150,248 | 1,184,266 |
| | Expenditure | 1,147,435 | 1,232,660 | 1,231,176 | 1,274,983 | 1,336,805 | 1,395,932 |
| | Net Expenditure | 139,670 | 181,725 | 149,060 | 157,777 | 186,557 | 211,666 |
| Total Committees | Income | 1,522,125 | 1,361,950 | 1,378,978 | 1,420,872 | 1,463,905 | 1,507,109 |
| | Expenditure | 2,639,666 | 2,650,795 | 2,385,164 | 2,394,667 | 2,467,093 | 2,583,791 |
| Total Net Expenditure | | 1,117,540 | 1,288,845 | 1,006,186 | 973,795 | 1,003,188 | 1,076,682 |
| LESS | | | | | | | |
| Funded FROM Earmarked Reserves | | | | | | | |
| | EMR320 - Election costs | | (26,135) | | | | (30,000) |
| | EMR323 - The Crypt | (1,075) | | | | | |
| | EMR340 - Vehicles & Equipment | (8,700) | | | | | |
| | EMR361 - CIL Receipts | | | | | | |
| | EMR363 - Capital Receipts | (189,618) | (200,000) | | | | |
| | EMR366 - SDP | (15,182) | (20,000) | | | | |
| | EMR344 - Projects Reserve | | (2,000) | | | | |
| | | 902,965 | 1,040,710 | 1,006,186 | 973,795 | 1,003,188 | 1,046,682 |
| PLUS | | | | | | | |
| Transfers TO Earmarked Reserves | | | | | | | |
| | EMR320 - Election Costs | | - | 10,000 | 10,000 | 10,000 | 0 |
| | EMR353 - Professional Fees | | 5,499 | | | | |
| | EMR356 - Playgrounds | | 10,000 | 10,000 | 10,000 | 10,000 | 9,527 |
| | EMR363 - Capital Receipts | 42,000 | - | | | | |
| | EMR368 - Tennis Courts | | 5,400 | 5,400 | 5,400 | 5,400 | 5,400 |
| | | | | | | | |
| | Transfer To General Reserves | 100,000 | - | 30,023 | 62,414 | 33,021 | 0.00 |
| | | | | | | | |
| Funding Requirement- Precept | | 1,044,965 | 1,061,609 | 1,061,609 | 1,061,609 | 1,061,609 | 1,061,609 |
| Tax Base | | 9,406.7 | 9,556.30 | 9,556.3 | 9,556.3 | 9,556.3 | 9,556.3 |
| Band D Council Tax | | 111.09 | 111.09 | 111.09 | 111.09 | 111.09 | 111.09 |
| Council Tax increase (%) | | 6.76% | 0.00 | 0.00% | 0.00% | 0.00% | 0.00% |
| Council Tax Band D increase (£) | | £7.03 | 0.00 | £0.00 | £0.00 | £0.00 | £0.00 |

| Account Cost Centre Code | 2022-23 Final Budget | 2023-24 Draft Budget | 2024-25 Projected Budget | 2025-26 Projected Budget | 2026-27 Projected Budget | 2027-28 Projected Budget |
|--|----------------------------|----------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| <u>Salts Recreation Ground</u> | | | | | | |
| Cost Centre 105 | | | | | | |
| 1025 Income Sponsorship | | | | | | |
| 1050 Income Rent | 2,160 | 2,150 | 2,215 | 2,281 | 2,349 | 2,420 |
| 1051 Income Insurance Recharge | 1,600 | 1,820 | 1,875 | 1,931 | 1,989 | 2,048 |
| 1055 Income Memorial Bench | - | - | - | - | - | - |
| 1057 Income electricity recharge | | 13,400 | 14,070 | 14,774 | 15,512 | 16,288 |
| 1058 Income Water Recharge | 4,000 | 4,750 | 4,893 | 5,039 | 5,190 | 5,346 |
| 1066 Concession Income | 18,600 | 23,400 | 23,000 | 24,000 | 25,000 | 26,000 |
| 1073 Sports Pitch Hire & Green Fees | 3,600 | 4,500 | 4,545 | 4,590 | 4,636 | 4,683 |
| 1095 Tennis Court Income - Annual Pass | 8,465 | 4,235 | 7,370 | 9,625 | 9,625 | 9,625 |
| 1096 Tennis Court Income- Pay & Play | | 3,240 | 10,940 | 13,140 | 13,140 | 14,100 |
| 1097 Tennis Court Income- Coaching Fees | | 990 | 2,000 | 2,000 | 2,000 | 2,000 |
| Salts Recreation Ground Income | 38,425 | 58,485 | 70,907 | 77,380 | 79,442 | 82,510 |
| 4018 Water Refill Maint | - | - | - | - | - | - |
| 4052 Water & Sewerage | 7,500 | 9,500 | 9,785 | 10,079 | 10,381 | 10,692 |
| 4055 Electricity | 300 | 15,400 | 15,862 | 16,338 | 16,828 | 17,333 |
| 4095 Tennis Court Expenditure | 5,000 | 7,675 | 7,945 | 8,310 | 8,465 | 8,810 |
| 4096 LTA loan | 3,750 | 3,750 | 5,125 | 9,625 | 12,750 | 12,750 |
| 4100 Telecommunications | 260 | 300 | 309 | 318 | 328 | 338 |
| 4115 Insurance | 3,625 | 3,670 | 3,780 | 3,894 | 4,010 | 4,131 |
| 4155 Professional Fees | 1,000 | 500 | | | 1,000 | 1,000 |
| 4250 Memorial Bench | - | - | - | - | - | - |
| 4251 Dog Bin Emptying | 1,925 | 2,070 | 2,122 | 2,175 | 2,229 | 2,285 |
| 4252 Additional Litter Pick | 1,000 | 1,000 | 1,030 | 1,061 | 1,093 | 1,126 |
| 4260 Grounds Maintenance Contract | 73,930 | 74,325 | 76,183 | 78,088 | 80,040 | 82,041 |
| 4261 Grounds Maintenance Non Contract | 3,000 | 5,000 | 6,100 | 6,283 | 6,471 | 6,666 |
| 4275 Building Maintenance | 5,000 | 5,000 | 5,150 | 5,305 | 5,464 | 5,628 |
| 4276 CCTV | 800 | 1,000 | 1,020 | 1,040 | 1,061 | 1,082 |
| 4283 Playground | 15,000 | 21,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| Salts Recreation Ground Expenditure | 122,090 | 150,190 | 149,411 | 157,514 | 165,120 | 168,880 |
| <u>Net Expenditure (Income)</u> | 83,665 | 91,705 | 78,504 | 80,134 | 85,678 | 86,370 |

| Account Code | Cost Centre | 2022-23 Final Budget | 2023-24 Draft Budget | 2024-25 Projected Budget | 2025-26 Projected Budget | 2026-27 Projected Budget | 2027-28 Projected Budget |
|---|----------------------------------|-------------------------|-------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| <u>Crouch Recreation Ground</u> | | | | | | | |
| Cost Centre 106 | | | | | | | |
| 1050 | Income Rent | 2,550 | 2,550 | 2,550 | 2,550 | 2,627 | 2,800 |
| 1051 | Income Insurance Recharge | 580 | 655 | 675 | 695 | 716 | 737 |
| 1055 | Income Memorial Bench | - | - | - | - | - | - |
| 1058 | Income Water Recharge | 3,200 | 2,250 | 2,273 | 2,295 | 2,318 | 2,341 |
| 1073 | Sports Pitch Hire & Green Fees | 8,500 | 10,500 | 10,605 | 10,711 | 10,818 | 10,926 |
| Crouch Recreation Ground Income | | 14,830 | 15,955 | 16,102 | 16,251 | 16,479 | 16,805 |
| 4052 | Water & Sewerage | 5,500 | 4,500 | 4,635 | 4,774 | 4,917 | 5,065 |
| 4115 | Insurance | 795 | 915 | 942 | 971 | 1,000 | 1,030 |
| 4155 | Professional Fees | 1,000 | - | - | - | 1,000 | 1,000 |
| 4250 | Memorial Bench | - | - | - | - | - | - |
| 4251 | Dog Bin Emptying | 1,375 | 1,410 | 1,445 | 1,481 | 1,518 | 1,556 |
| 4260 | Grounds Maintenance Contract | 34,930 | 31,900 | 32,698 | 33,515 | 34,353 | 35,212 |
| 4261 | Grounds Maintenance Non Contract | 3,000 | 3,000 | 3,090 | 3,183 | 3,278 | 3,377 |
| 4275 | Building Maintenance | 500 | 2,700 | 1,000 | 1,030 | 1,061 | 1,093 |
| 4283 | Playground | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Crouch Recreation Ground Expenditure | | 52,100 | 49,425 | 48,810 | 49,954 | 52,127 | 53,332 |
| <u>Net Expenditure (Income)</u> | | 37,270 | 33,470 | 32,708 | 33,703 | 35,649 | 36,527 |
| <u>Martello Fields</u> | | | | | | | |
| Cost Centre 107 | | | | | | | |
| 1050 | Income Rent | 7,500 | 5,000 | 5,150 | 5,305 | 5,464 | 5,628 |
| Martello Fields Income | | 7,500 | 5,000 | 5,150 | 5,305 | 5,464 | 5,628 |
| 4115 | Insurance | 10 | - | - | - | - | - |
| 4251 | Dog Bin Emptying | 1,100 | 1,130 | 1,158 | 1,187 | 1,217 | 1,247 |
| 4260 | Grounds Maintenance Contract | 14,060 | 14,785 | 15,155 | 15,533 | 15,922 | 16,320 |
| 4261 | Grounds Maintenance Non Contract | 4,000 | 2,000 | 2,100 | 2,205 | 2,315 | 2,431 |
| Martello Fields Expenditure | | 19,170 | 17,915 | 18,413 | 18,926 | 19,454 | 19,998 |
| <u>Net Expenditure (Income)</u> | | 11,670 | 12,915 | 13,263 | 13,621 | 13,990 | 14,371 |

| Account Code | Cost Centre | 2022-23 Final Budget | 2023-24 Draft Budget | 2024-25 Projected Budget | 2025-26 Projected Budget | 2026-27 Projected Budget | 2027-28 Projected Budget |
|---|----------------------------------|-------------------------|-------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| <u>Other Open Spaces</u> | | | | | | | |
| Cost Centre 108 | | | | | | | |
| 1025 | Income Sponsorship | | | | | | |
| 1050 | Income rent | 90 | 90 | 90 | 90 | 90 | 90 |
| 1055 | Income Memorial Bench | - | - | - | - | - | - |
| 1072 | Income Trees for Seaford | - | - | - | - | - | - |
| Other Open Spaces Income | | 90 | 90 | 90 | 90 | 90 | 90 |
| <u>Other Open Spaces Expenditure</u> | | | | | | | |
| 4018 | Water Refill Maintenance | | | | | | |
| 4052 | Water & Sewerage | 415 | 450 | 464 | 477 | 492 | 506 |
| 4115 | Insurance | 35 | 60 | 40 | 40 | 40 | 40 |
| 4154 | Land Registry Fees | 60 | 60 | 60 | 60 | 60 | 60 |
| 4250 | Memorial Bench | - | - | - | - | - | - |
| 4251 | Dog Bin Emptying | 2,200 | 2,255 | 2,311 | 2,369 | 2,428 | 2,489 |
| 4260 | Grounds Maintenance Contract | 19,660 | 23,785 | 24,380 | 24,989 | 25,614 | 26,254 |
| 4261 | Grounds Maintenance Non Contract | 9,000 | 7,000 | 7,210 | 7,426 | 7,649 | 7,879 |
| 4262 | Trees for Seaford Expenses | - | - | - | - | - | - |
| 4275 | Building Maintenance | 500 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| Other Open Spaces Expenditure | | 31,870 | 34,610 | 35,465 | 36,362 | 37,283 | 38,228 |
| <u>Net Expenditure (Income)</u> | | 31,780 | 34,520 | 35,375 | 36,272 | 37,193 | 38,138 |
| <u>Crypt</u> | | | | | | | |
| Cost Centre 113 | | | | | | | |
| 1051 | Income Insurance Recharge | 390 | 300 | 309 | 318 | 328 | 338 |
| Crypt Income | | 390 | 300 | 309 | 318 | 328 | 338 |
| <u>Crypt Expenditure</u> | | | | | | | |
| 4115 | Insurance | 390 | 300 | 309 | 318 | 328 | 338 |
| 4275 | Building Maintenance | 4,200 | 500 | 500 | 500 | 500 | 500 |
| Crypt Expenditure | | 4,590 | 800 | 809 | 818 | 828 | 838 |
| <u>Net Expenditure (Income)</u> | | 4,200 | 500 | 500 | 500 | 500 | 500 |
| <u>South Street Toilets</u> | | | | | | | |
| Cost Centre 114 | | | | | | | |
| 4275 | Building Maintenance | 3,000 | 2,000 | 2,060 | 2,122 | 2,185 | 2,251 |
| South Street Expenditure | | 3,000 | 2,000 | 2,060 | 2,122 | 2,185 | 2,251 |
| <u>Net Expenditure (Income)</u> | | 3,000 | 2,000 | 2,060 | 2,122 | 2,185 | 2,251 |

| Account Cost Centre Code | 2022-23 Final Budget | 2023-24 Draft Budget | 2024-25 Projected Budget | 2025-26 Projected Budget | 2026-27 Projected Budget | 2027-28 Projected Budget |
|--|----------------------------|----------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| <u>Martello Tower</u> | | | | | | |
| Cost Centre 115 | | | | | | |
| 4115 Insurance | 1,745 | 2,890 | 2,977 | 3,066 | 3,158 | 3,253 |
| 4275 Building Maintenance | 4,000 | 4,000 | 4,000 | 1,000 | 1,000 | 1,000 |
| Martello Tower Expenditure | 5,745 | 6,890 | 6,977 | 4,066 | 4,158 | 4,253 |
| <u>Net Expenditure (Income)</u> | 5,745 | 6,890 | 6,977 | 4,066 | 4,158 | 4,253 |
| <u>Seaford Head Estate</u> | | | | | | |
| Cost Centre 116 | | | | | | |
| 1011 Income Filming | 20,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| 1021 Income South Hill Barn | 1,000 | 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 |
| 1055 Income Memorial Bench | - | - | - | - | - | - |
| 1066 Income Concession | 3,300 | 3,180 | 3,480 | 3,500 | 3,600 | 3,700 |
| 1200 Income Nature Reserve | - | - | - | - | - | - |
| Seaford Head Estate Income | 37,550 | 42,430 | 42,730 | 42,750 | 42,850 | 42,950 |
| 4115 Insurance | 905 | 470 | 484 | 499 | 514 | 529 |
| 4250 Memorial Bench | - | - | - | - | - | - |
| 4251 Dog Bin Emptying | 1,100 | 1,130 | 1,158 | 1,187 | 1,217 | 1,247 |
| 4260 Grounds Maintenance Contract | 1,130 | 1,205 | 1,235 | 1,266 | 1,298 | 1,330 |
| 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 | 16,900 | 18,000 | 18,540 | 19,096 | 19,669 | 20,259 |
| 4501 Filming Expenses | 8,000 | 9,500 | 9,000 | 9,000 | 9,000 | 9,000 |
| Seaford Head Estate Expenditure | 32,035 | 34,305 | 34,537 | 35,292 | 36,068 | 36,868 |
| <u>Net Expenditure (Income)</u> | (5,515) | (8,125) | (8,193) | (7,458) | (6,782) | (6,082) |

| Account Cost Centre Code | 2022-23 Final Budget | 2023-24 Draft Budget | 2024-25 Projected Budget | 2025-26 Projected Budget | 2026-27 Projected Budget | 2027-28 Projected Budget |
|--|----------------------------|----------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| <u>Seafront</u> | | | | | | |
| Cost Centre 117 | | | | | | |
| 1011 Income Filming | 1,000 | 200 | 200 | 200 | 200 | 200 |
| 1055 Income Memorial Bench | - | - | - | - | - | - |
| 1057 Income Electricity Recharge | 3,820 | 12,000 | 12,360 | 12,731 | 13,113 | 13,506 |
| 1058 Income Water Recharge | 100 | 200 | 206 | 212 | 219 | 225 |
| 1066 Income Concession | 43,075 | 59,060 | 60,940 | 63,640 | 65,490 | 68,350 |
| 1078 Income Entertainments Area | - | - | - | - | - | - |
| 1084 Income Promenade | 150 | 200 | 206 | 212 | 219 | 225 |
| Seafront Income | 48,145 | 71,660 | 73,912 | 76,995 | 79,240 | 82,506 |
| 4018 Water Refill Maint | | | | | | |
| 4052 Water & Sewerage | 500 | 200 | 206 | 212 | 219 | 225 |
| 4055 Electricity | 3,820 | 12,000 | 12,360 | 12,731 | 13,113 | 13,506 |
| 4115 Insurance | 985 | 965 | 994 | 1,024 | 1,054 | 1,086 |
| 4250 Memorial Bench | - | - | - | - | - | - |
| 4253 Shelters | 2,500 | 2,625 | 2,704 | 2,785 | 2,868 | 2,954 |
| 4254 Martello Entertainments Area | - | - | - | - | - | - |
| 4255 Shoal Expenditure | 500 | - | - | - | - | - |
| 4261 Grounds Maintenance Non Contract | 10,000 | 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 | 2,500 | 3,500 | 3,605 | 3,713 | 3,825 |
| Martello Toilets rebuild PWLB loan | 11,600 | - | - | - | - | - |
| 4501 Filming Expenses | 200 | 40 | 40 | 40 | 40 | 40 |
| Seafront Expenditure | 32,205 | 28,430 | 29,904 | 30,497 | 31,107 | 31,736 |
| <u>Net Expenditure (Income)</u> | (15,940) | (43,230) | (44,008) | (46,499) | (48,133) | (50,770) |

| Account Code | Cost Centre | 2022-23 Final Budget | 2023-24 Draft Budget | 2024-25 Projected Budget | 2025-26 Projected Budget | 2026-27 Projected Budget | 2027-28 Projected Budget |
|--|--|-------------------------|-------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| <u>Beach Huts</u> | | | | | | | |
| Cost Centre 118 | | | | | | | |
| 1057 | Income Electricity Recharge | 300 | 300 | 309 | 318 | 328 | 338 |
| 1060 | Beach Hut Site Licence | 27,625 | 28,410 | 29,262 | 30,140 | 31,044 | 31,976 |
| 1061 | Beach Hut Annual Rental | 12,090 | 12,465 | 12,839 | 13,224 | 13,621 | 14,029 |
| 1066 | Beach Hut Concessions x 4 | 5,150 | 3,900 | 4,900 | 4,900 | 4,900 | 4,900 |
| 1094 | Income Seasonal Beach Huts | 13,300 | 15,260 | 15,718 | 16,189 | 16,675 | 17,175 |
| Beach Huts Income | | 58,465 | 60,335 | 63,028 | 64,772 | 66,568 | 68,418 |
| 4021 | Electricity Top Up Cards | - | | 50 | | | 50 |
| 4051 | Rates | 5,300 | 4,445 | 4,578 | 4,716 | 4,857 | 5,003 |
| 4055 | Electricity | 240 | 300 | 400 | 412 | 424 | 437 |
| 4110 | Advertising & Publicity | - | 250 | | 300 | | |
| 4115 | Insurance | 1,060 | 600 | 618 | 637 | 656 | 675 |
| 4258 | Seasonal Beach Hut Revenue Expenditure | 14,500 | 14,500 | 14,935 | 15,383 | 15,845 | 16,320 |
| 4275 | Building Maintenance | 4,000 | 2,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| Beach Huts Expenditure | | 25,100 | 22,095 | 24,581 | 25,447 | 25,782 | 26,485 |
| <u>Net Expenditure (Income)</u> | | (33,365) | (38,240) | (38,447) | (39,325) | (40,786) | (41,933) |
| <u>Old Town Hall</u> | | | | | | | |
| Cost Centre 119 | | | | | | | |
| 1050 | Income Rent | 1,540 | 1,600 | 1,663 | 1,726 | 1,789 | 1,852 |
| 1051 | Income Insurance Recharge | 205 | 190 | 196 | 202 | 208 | 214 |
| Old Town Hall Income | | 1,745 | 1,790 | 1,859 | 1,928 | 1,997 | 2,066 |
| 4115 | Insurance | 205 | 190 | 196 | 202 | 208 | 214 |
| 4275 | Building Maintenance | 2,000 | 1,200 | 1,320 | 1,452 | 1,597 | 1,757 |
| Old Town Hall Expenditure | | 2,205 | 1,390 | 1,516 | 1,654 | 1,805 | 1,971 |
| <u>Net Expenditure (Income)</u> | | 460 | (400) | (343) | (274) | (192) | (95) |
| <u>Seaford In Bloom</u> | | | | | | | |
| Cost Centre 121 | | | | | | | |
| 1054 | Other Income | 415 | 450 | 450 | 450 | 450 | 450 |
| Seaford In Bloom Income | | 415 | 450 | 450 | 450 | 450 | 450 |
| 4402 | Seaford In Bloom | 5,490 | 5,800 | 6,000 | 6,300 | 6,615 | 6,946 |
| Seaford In Bloom Expenditure | | 5,490 | 5,800 | 6,000 | 6,300 | 6,615 | 6,946 |
| <u>Net Expenditure (Income)</u> | | 5,075 | 5,350 | 5,550 | 5,850 | 6,165 | 6,496 |

| Account Code | Cost Centre | 2022-23 Final Budget | 2023-24 Draft Budget | 2024-25 Projected Budget | 2025-26 Projected Budget | 2026-27 Projected Budget | 2027-28 Projected Budget |
|--|------------------------------|-------------------------|-------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| <u>Allotments</u> | | | | | | | |
| Cost Centre 125 | | | | | | | |
| 1050 | Income Rent | 1,035 | 1,150 | 1,173 | 1,196 | 1,220 | 1,245 |
| Allotments Income | | 1,035 | 1,150 | 1,173 | 1,196 | 1,220 | 1,245 |
| 4261 Grounds Maintenance Non-Contract | | 500 | 500 | 500 | 500 | 500 | 500 |
| Allotments Expenditure | | 500 | 500 | 500 | 500 | 500 | 500 |
| <u>Net Expenditure (Income)</u> | | (535) | (650) | (673) | (696) | (720) | (745) |
| <u>Other Recreation</u> | | | | | | | |
| 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 |
| <u>Net Expenditure (Income)</u> | | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| <u>CCTV</u> | | | | | | | |
| Cost Centre 134 | | | | | | | |
| 4055 | Electricity | 3,000 | 6,000 | 6,180 | 6,365 | 6,556 | 6,753 |
| 4115 | Insurance | 350 | 425 | 438 | 451 | 464 | 478 |
| 4276 | CCTV | 8,500 | 8,755 | 9,018 | 9,288 | 9,567 | 9,854 |
| CCTV Expenditure | | 11,850 | 15,180 | 15,635 | 16,104 | 16,588 | 17,085 |
| <u>Net Expenditure (Income)</u> | | 11,850 | 15,180 | 15,635 | 16,104 | 16,588 | 17,085 |
| <u>Community Service Events</u> | | | | | | | |
| Cost Centre 135 | | | | | | | |
| 1054 | Income Other | - | 25 | 25 | 25 | 25 | 25 |
| 1070 | Armed Forces Day | 1,000 | 200 | 206 | 212 | 219 | 225 |
| 1075 | Christmas Event Income | 7,210 | 3,000 | 3,090 | 3,183 | 3,278 | 3,377 |
| 1083 | Income Street Market | - | 440 | 453 | 467 | 481 | 495 |
| Community Service Events Income | | 8,210 | 3,665 | 3,774 | 3,887 | 4,003 | 4,122 |
| 4115 | Insurance | 65 | 65 | 67 | 69 | 71 | 73 |
| 4195 | Events Expenditure | 1,500 | 1,600 | 1,648 | 1,697 | 1,748 | 1,801 |
| 4273 | Christmas Lights | 15,000 | 10,000 | 10,000 | 17,000 | 17,510 | 18,035 |
| 4281 | Christmas Event Expenditure | 10,300 | 9,000 | 9,270 | 9,548 | 9,835 | 10,130 |
| 4282 | Armed Forces Day Expenditure | 2,000 | 2,000 | 2,060 | 2,122 | 2,185 | 2,251 |
| Community Service Events Expenditure | | 28,865 | 22,665 | 23,045 | 30,436 | 31,349 | 32,290 |
| <u>Net Expenditure (Income)</u> | | 20,655 | 19,000 | 19,271 | 26,550 | 27,347 | 28,168 |

| Account Cost Centre Code | 2022-23 Final Budget | 2023-24 Draft Budget | 2024-25 Projected Budget | 2025-26 Projected Budget | 2026-27 Projected Budget | 2027-28 Projected Budget |
|--|----------------------------|----------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| <u>Projects Pool</u> | | | | | | |
| Cost Centre 225 | | | | | | |
| 1014 CIL Receipts & S106 Receipts | - | - | - | - | - | - |
| 1016 Beach Hut Sales | 42,000 | - | - | - | - | - |
| 1053 Income Grants | 222,750 | - | - | - | - | - |
| Projects Pool Income | 264,750 | - | - | - | - | - |
| 4155 Professional Fees | 15,000 | 15,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 4257 Seafront Improvement Plan | 20,000 | 10,000 | - | - | - | - |
| 4274 Project Expenditure | 20,000 | 36,000 | 25,000 | 20,000 | 20,000 | 20,000 |
| 4421 Martello Toilets Capital Costs | 427,550 | 220,000 | - | - | - | - |
| 4423 Salts Development Plan | - | - | 10,000 | - | - | - |
| 4424 South Hill Barn Development | 10,000 | 20,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Projects Pool Expenditure | 492,550 | 301,000 | 50,000 | 35,000 | 35,000 | 35,000 |
| <u>Net Expenditure (Income)</u> | 227,800 | 301,000 | 50,000 | 35,000 | 35,000 | 35,000 |
| <u>Planning & Highways</u> | | | | | | |
| Cost Centre 301 | | | | | | |
| 4263 Bus Shelter Maintenance/Cleaning | 1,500 | 1,000 | 1,030 | 1,061 | 1,093 | 1,126 |
| Planning & Highways Expenditure | 1,500 | 1,000 | 1,030 | 1,061 | 1,093 | 1,126 |
| <u>Net Expenditure (Income)</u> | 1,500 | 1,000 | 1,030 | 1,061 | 1,093 | 1,126 |

| Account Code | Cost Centre | 2022-23 Final Budget | 2023-24 Draft Budget | 2024-25 Projected Budget | 2025-26 Projected Budget | 2026-27 Projected Budget | 2027-28 Projected Budget |
|--|------------------------------|-------------------------|-------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| <u>COMMUNITY SERVICES COMMITTEE SUMMARY</u> | | | | | | | |
| Net Expenditure (Income) | | | | | | | |
| 105 | Salts Recreation Ground | 83,665 | 91,705 | 78,504 | 80,134 | 85,678 | 86,370 |
| 106 | The Crouch Recreation Ground | 37,270 | 33,470 | 32,708 | 33,703 | 35,649 | 36,527 |
| 107 | Martello Fields | 11,670 | 12,915 | 13,263 | 13,621 | 13,990 | 14,371 |
| 108 | Other Open Spaces | 31,780 | 34,520 | 35,375 | 36,272 | 37,193 | 38,138 |
| 113 | Crypt | 4,200 | 500 | 500 | 500 | 500 | 500 |
| 114 | South Street | 3,000 | 2,000 | 2,060 | 2,122 | 2,185 | 2,251 |
| 115 | Martello Tower | 5,745 | 6,890 | 6,977 | 4,066 | 4,158 | 4,253 |
| 116 | Seaford Head Estate | (5,515) | (8,125) | (8,193) | (7,458) | (6,782) | (6,082) |
| 117 | Seafront | (15,940) | (43,230) | (44,008) | (46,499) | (48,133) | (50,770) |
| 118 | Beach Huts | (33,365) | (38,240) | (38,447) | (39,325) | (40,786) | (41,933) |
| 119 | Old Town Hall | 460 | (400) | (343) | (274) | (192) | (95) |
| 121 | Seaford In Bloom | 5,075 | 5,350 | 5,550 | 5,850 | 6,165 | 6,496 |
| 125 | Allotments | (535) | (650) | (673) | (696) | (720) | (745) |
| 130 | Other Recreation | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 134 | CCTV | 11,850 | 15,180 | 15,635 | 16,104 | 16,588 | 17,085 |
| 135 | Community Service Other | 20,655 | 19,000 | 19,271 | 26,550 | 27,347 | 28,168 |
| 225 | Projects Pool | 227,800 | 301,000 | 50,000 | 35,000 | 35,000 | 35,000 |
| 301 | Planning & Highways | 1,500 | 1,000 | 1,030 | 1,061 | 1,093 | 1,126 |
| Total Net Committee Requirement | | 399,315 | 442,885 | 179,209 | 170,731 | 178,933 | 180,659 |
| Total Committee Income | | 481,550 | 261,310 | 279,484 | 291,322 | 298,130 | 307,127 |
| Total Committee Expenditure | | 880,865 | 704,195 | 458,693 | 462,053 | 477,062 | 487,786 |
| Total Net Committee requirement | | 399,315 | 442,885 | 179,209 | 170,731 | 178,933 | 180,659 |
| Expenditure from EMR: | | | | | | | |
| | EMR323 - The Crypt | (1,075) | - | | | | |
| | EMR363 - Capital Receipts | (189,618) | (200,000) | | | | |
| | EMR366- SDP | (15,182) | (20,000) | | | | |
| | EMR 344- Projects | - | (2,000) | | | | |
| Income transferred to EMR: | | | | | | | |
| | EMR368 - Tennis Courts | - | 5,400 | | | | |
| | EMR353 - Professional Fees | - | 5,499 | | | | |
| | EMR356 - Playgrounds | - | 10,000 | | | | |
| | EMR363 - Capital Receipts | 42,000 | - | | | | |
| | | 235,440 | 241,784 | 179,209 | 170,731 | 178,933 | 180,659 |

| Account Code | Cost Centre | 2022-23 Final Budget | 2023-24 Draft Budget | 2024-25 Projected Budget | 2025-26 Projected Budget | 2026-27 Projected Budget | 2027-28 Projected Budget |
|--------------|--|-------------------------|-------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| | <u>Administration</u> | | | | | | |
| | Cost Centre 201 | | | | | | |
| 1054 | Income Other | 100 | 100 | 100 | 100 | 100 | 100 |
| 1062 | Income Telephone Recharge | 525 | 610 | 628 | 647 | 667 | 687 |
| 1190 | Interest Received | 250 | 12,000 | 10,000 | 8,000 | 8,240 | 8,487 |
| | Administration Income | 875 | 12,710 | 10,728 | 8,747 | 9,007 | 9,274 |
| 4000 | Salaries & Wages | 348,250 | 410,745 | 418,960 | 427,339 | 435,886 | 444,604 |
| 4001 | Employers NI | 31,880 | 36,110 | 36,832 | 37,569 | 38,320 | 39,087 |
| 4002 | Employers Superannuation | 64,155 | 70,700 | 72,114 | 73,556 | 75,027 | 76,528 |
| 4009 | Recruitment Costs | 500 | 500 | 515 | 530 | 546 | 563 |
| 4010 | Staff Training | 4,000 | 4,000 | 4,120 | 4,244 | 4,371 | 4,502 |
| 4012 | Staff Expenses | 500 | 800 | 824 | 849 | 874 | 900 |
| 4015 | Office Refreshments | 150 | 150 | 155 | 159 | 164 | 169 |
| 4100 | Telecommunications | 4,400 | 4,900 | 5,047 | 5,198 | 5,354 | 5,515 |
| 4105 | Postage | 400 | 250 | 258 | 265 | 273 | 281 |
| 4106 | Stationery | 1,000 | 1,300 | 1,339 | 1,379 | 1,421 | 1,463 |
| 4107 | Photocopier | 1,500 | 1,500 | 1,545 | 1,591 | 1,639 | 1,688 |
| 4108 | Recycling and Shredding | 285 | 400 | 412 | 424 | 437 | 450 |
| 4110 | Advertising & Publicity | 750 | 1,200 | 1,236 | 2,000 | 1,100 | 1,133 |
| 4112 | Subscriptions | 5,900 | 5,500 | 5,665 | 5,835 | 6,010 | 6,190 |
| 4113 | Software Support | 9,000 | 10,000 | 10,300 | 10,609 | 10,927 | 11,255 |
| 4114 | Licence Fee | 55 | 55 | 55 | 60 | 60 | 60 |
| 4115 | Insurance | 1,780 | 1,845 | 1,900 | 1,957 | 2,016 | 2,077 |
| 4116 | Web Site | 1,700 | 1,900 | 1,600 | 1,648 | 1,697 | 1,748 |
| 4118 | IT Hardware & Equipment | 8,000 | 3,600 | 3,500 | 3,500 | 12,000 | 12,000 |
| 4154 | Land Registry Fees | 100 | 100 | 103 | 106 | 109 | 113 |
| 4155 | Professional Fees | 5,000 | 5,000 | 5,150 | 5,305 | 5,464 | 5,628 |
| 4156 | Bank Charges | 1,500 | 1,800 | 1,854 | 1,910 | 1,967 | 2,026 |
| 4157 | Audit Fees | 3,000 | 4,000 | 4,120 | 4,244 | 4,371 | 4,502 |
| 4182 | Catering & Hospitality | 100 | | | | | |
| 4199 | Other Expenditure | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 4272 | Furniture & Equipment | 3,000 | 1,500 | 1,500 | 1,550 | 1,550 | 1,600 |
| | Administration Expenditure | 497,905 | 568,855 | 580,103 | 592,828 | 612,585 | 625,082 |
| | <u>Net Expenditure (Income)</u> | 497,030 | 556,145 | 569,375 | 584,081 | 603,578 | 615,808 |

| Account Code | Cost Centre | 2022-23 Final Budget | 2023-24 Draft Budget | 2024-25 Projected Budget | 2025-26 Projected Budget | 2026-27 Projected Budget | 2027-28 Projected Budget |
|--------------|--|-------------------------|-------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| | <u>Premises - Church Street</u> | | | | | | |
| | Cost Centre 205 | | | | | | |
| 1050 | Income Rent | 7,800 | 9,200 | 9,476 | 9,760 | 10,053 | 10,355 |
| | Premises - Church Street Income | 7,800 | 9,200 | 9,476 | 9,760 | 10,053 | 10,355 |
| 4050 | Rent Payable | 20,500 | 20,000 | 20,600 | 21,218 | 21,855 | 22,510 |
| 4051 | Rates | 8,956 | 8,695 | 8,956 | 9,225 | 9,501 | 9,786 |
| 4059 | Church Street Service Charge | 18,000 | 15,000 | 15,450 | 15,914 | 16,391 | 16,883 |
| 4201 | Cleaning & Hygiene | 300 | 100 | 103 | 106 | 109 | 113 |
| 4270 | Vehicle & Equipment Maintenance | 400 | 450 | 464 | 477 | 492 | 506 |
| 4275 | Building Maintenance | 1,000 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 4276 | CCTV | | 500 | 525 | 551 | 579 | 608 |
| 4901 | Term Maintenance (Planned) | 500 | - | - | - | - | - |
| | Premises - Church St Expenditur | 49,656 | 46,245 | 47,597 | 48,991 | 50,427 | 51,906 |
| | <u>Net Expenditure (Income)</u> | 41,856 | 37,045 | 38,121 | 39,230 | 40,373 | 41,551 |
| | <u>Premises - Hurdis House</u> | | | | | | |
| | Cost Centre 206 | | | | | | |
| 1050 | Income Rent | 23,735 | 27,350 | 27,897 | 28,455 | 29,024 | 29,605 |
| 1051 | Income Insurance Recharge | 400 | 445 | 458 | 472 | 486 | 501 |
| | Premises - Hurdis House Income | 24,135 | 27,795 | 28,355 | 28,927 | 29,510 | 30,105 |
| 4115 | Insurance | 400 | 450 | 464 | 477 | 492 | 506 |
| 4155 | Professional Fees | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 4275 | Building Maintenance | | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 4301 | Public Works Loan Board | 15,005 | 15,005 | 15,005 | 7,500 | - | - |
| | Premises-Hurdis House Expendit | 16,405 | 17,455 | 17,469 | 9,977 | 2,492 | 2,506 |
| | <u>Net Expenditure (Income)</u> | (7,730) | (10,340) | (10,887) | (18,950) | (27,019) | (27,599) |

| Account Code | Cost Centre | 2022-23 Final Budget | 2023-24 Draft Budget | 2024-25 Projected Budget | 2025-26 Projected Budget | 2026-27 Projected Budget | 2027-28 Projected Budget |
|--|--------------------------|-------------------------|-------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| <u>Civic Expenses</u> | | | | | | | |
| Cost Centre 210 | | | | | | | |
| 4013 | Members Expenses | 100 | 150 | 125 | 130 | 135 | 150 |
| 4014 | Members Training | 1,500 | 2,000 | 1,200 | 1,200 | 1,000 | 1,000 |
| 4106 | Stationery | 200 | 200 | 200 | 200 | 200 | 200 |
| 4113 | Software Support | 2,500 | 2,510 | 2,585 | 2,663 | 2,743 | 2,825 |
| 4115 | Insurance | 200 | 65 | 67 | 69 | 71 | 73 |
| 4118 | IT Hardware & Equipment | - | 500 | 600 | 1,000 | 1,000 | 1,000 |
| 4180 | Room Hire | 2,550 | 500 | 515 | 530 | 546 | 563 |
| 4181 | Civic - Mayor's Expenses | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 4182 | Catering & Hospitality | 200 | 200 | 200 | 200 | 200 | 200 |
| 4183 | Civic - Awards | 200 | 200 | 200 | 200 | 200 | 200 |
| 4184 | Civic - Other | 3,000 | 12,500 | 1,000 | 1,500 | 1,500 | 1,545 |
| 4188 | Town Crier Expenses | 200 | 200 | 200 | 200 | 200 | 200 |
| 4189 | Young Mayor | 250 | 250 | 250 | 250 | 250 | 250 |
| 4190 | Election Costs | 10,000 | 30,610 | 10,000 | 10,000 | 10,000 | 40,000 |
| Civic Expenses Expenditure | | 22,400 | 51,385 | 18,642 | 19,642 | 19,545 | 49,706 |
| <u>Net Expenditure (Income)</u> | | 22,400 | 51,385 | 18,642 | 19,642 | 19,545 | 49,706 |
| <u>Grants Pool</u> | | | | | | | |
| Cost Centre 215 | | | | | | | |
| 4401 | Grants Pool | 20,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| 4406 | SFA - CAB | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Grants Expenditure | | 25,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| <u>Net Expenditure (Income)</u> | | 25,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |

| Account Code | Cost Centre | 2022-23 Final Budget | 2023-24 Draft Budget | 2024-25 Projected Budget | 2025-26 Projected Budget | 2026-27 Projected Budget | 2027-28 Projected Budget |
|--|------------------------|-------------------------|-------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| <u>F&GP COMMITTEE SUMMARY</u> | | | | | | | |
| 201 | Administration | 497,030 | 556,145 | 569,375 | 584,081 | 603,578 | 615,808 |
| 205 | Premises Church Street | 41,856 | 37,045 | 38,121 | 39,230 | 40,373 | 41,551 |
| 206 | Premises Hurdis House | (7,730) | (10,340) | (10,887) | (18,950) | (27,019) | (27,599) |
| 210 | Civic Expenses | 22,400 | 51,385 | 18,642 | 19,642 | 19,545 | 49,706 |
| 215 | Grants | 25,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| Total Net Expenditure (Income) | | 578,555 | 664,235 | 645,252 | 654,004 | 666,478 | 709,466 |
| Total Committee Income | | 32,810 | 49,705 | 48,560 | 47,434 | 48,570 | 49,734 |
| Total Committee Expenditure | | 611,366 | 713,940 | 693,812 | 701,438 | 715,048 | 759,200 |
| <u>Net Committee Requirement</u> | | 578,555 | 664,235.00 | 645,252 | 654,004 | 666,478 | 709,466 |
| Expenditure from EMR's | | | | | | | |
| | EMR320 - Elections | | (26,135) | | | | (30,000) |
| | | 578,555 | 638,100 | 645,252 | 654,004 | 666,478 | 679,466 |

| Account Code | Cost Centre | 2022-23 Final Budget | 2023-24 Draft Budget | 2024-25 Projected Budget | 2025-26 Projected Budget | 2026-27 Projected Budget | 2027-28 Projected Budget |
|---------------------------------|--|-------------------------|-------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| <u>Golf Course</u> | | | | | | | |
| Cost Centre 101 | | | | | | | |
| 1000 | Golf Course Season Ticket | 193,000 | 196,600 | 202,498 | 208,573 | 214,830 | 221,275 |
| 1001 | Golf Course Green Fees Mid week | 113,000 | 124,000 | 127,720 | 131,552 | 135,498 | 139,563 |
| 1002 | Golf Course Green Fees w/end b/holiday | 72,000 | 90,000 | 92,700 | 95,481 | 98,345 | 101,296 |
| 1003 | Golf Course Societies | 70,000 | 75,000 | 77,250 | 79,568 | 81,955 | 84,413 |
| 1004 | Golf Course Lockers | 2,250 | 2,250 | 2,318 | 2,387 | 2,459 | 2,532 |
| 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 | 700 | 700 | 725 | 740 | 760 | 780 |
| 1077 | Income Sale of Equipment | 4,200 | - | - | 3,000 | 3,000 | 3,000 |
| 1311 | Buggy Hire | 23,330 | 21,000 | 21,630 | 22,279 | 22,947 | 23,636 |
| Golf Course Income | | 486,065 | 517,135 | 532,426 | 551,164 | 567,379 | 584,080 |
| 4000 | Salaries & Wages | 121,600 | 138,640 | 145,572 | 152,851 | 160,493 | 168,518 |
| 4001 | Employers NI | 11,650 | 12,855 | 13,498 | 14,173 | 14,881 | 15,625 |
| 4002 | Employers Superannuation | 17,410 | 19,010 | 19,961 | 20,959 | 22,006 | 23,107 |
| 4009 | Recruitment Costs | 800 | 1,000 | 1,030 | 1,061 | 1,093 | 1,126 |
| 4010 | Staff Training | 2,000 | 2,000 | 2,060 | 2,122 | 2,185 | 2,251 |
| 4011 | Staff Protective Clothing | 1,500 | 1,600 | 1,648 | 1,697 | 1,748 | 1,801 |
| 4041 | Golf Professional Retainer | 65,100 | 68,355 | 69,722 | 71,117 | 72,539 | 73,990 |
| 4045 | Golf Course Player Costs | 1,450 | 1,600 | 1,632 | 1,665 | 1,698 | 1,732 |
| 4046 | Golf Club Membership Fees | 14,520 | 16,520 | 17,016 | 17,526 | 18,052 | 18,593 |
| 4051 | Rates | 10,680 | 22,000 | 22,660 | 23,340 | 24,040 | 24,761 |
| 4052 | Water & Sewerage | 1,800 | 2,000 | 2,060 | 2,122 | 2,185 | 2,251 |
| 4060 | Refuse | 260 | 275 | 283 | 292 | 300 | 310 |
| 4100 | Telecommunications | 750 | 750 | 773 | 796 | 820 | 844 |
| 4105 | Postage | 50 | 50 | 50 | 50 | 50 | 50 |
| 4106 | Stationery | 350 | 300 | 300 | 300 | 300 | 300 |
| 4110 | Advertising & Publicity | 500 | | | | | |
| 4112 | Subscriptions | 525 | 560 | 577 | 594 | 612 | 630 |
| 4113 | Software Support | 1,900 | 1,890 | 1,947 | 2,005 | 2,065 | 2,127 |
| 4114 | Licence Fee | 75 | 75 | 75 | 75 | 75 | 75 |
| 4115 | Insurance | 8,890 | 10,695 | 11,016 | 11,346 | 11,687 | 12,037 |
| 4116 | Website | 75 | 100 | 103 | 106 | 109 | 113 |
| 4156 | Bank Charges | 5,500 | 6,500 | 6,695 | 6,896 | 7,103 | 7,316 |
| 4201 | Cleaning & Hygiene | 500 | 500 | 500 | 500 | 500 | 500 |
| 4251 | Dog Bin Emptying | 1,330 | 1,200 | 1,230 | 1,261 | 1,292 | 1,325 |
| 4261 | Grounds Maintenance Non Contract | 38,000 | 41,000 | 42,230 | 43,497 | 44,802 | 46,146 |
| 4270 | Vehicle & Equipment Maintenance | 15,700 | 20,000 | 20,600 | 21,218 | 21,855 | 22,510 |
| 4271 | Vehicle & Equipment Lease | 79,800 | 60,220 | 40,720 | 46,775 | 64,455 | 75,555 |
| 4272 | Equipment | 7,855 | 1,000 | 4,000 | 2,000 | 2,000 | 4,000 |
| 4275 | Building Maintenance | 2,200 | 1,000 | 1,030 | 1,061 | 1,093 | 1,126 |
| 4276 | CCTV | 500 | 500 | 515 | 530 | 546 | 563 |
| 4279 | Fire & Security | 1,300 | 1,400 | 1,442 | 1,485 | 1,530 | 1,576 |
| 4308 | Overheads | 12,000 | 19,500 | 20,000 | 20,500 | 21,000 | 21,500 |
| 4309 | Buggy lease & Maintenance | 7,500 | 9,500 | 9,785 | 10,079 | 10,381 | 10,692 |
| Golf Course Expenditure | | 434,070 | 462,595 | 460,728 | 479,996 | 513,496 | 543,048 |
| Net Expenditure (Income) | | (51,995) | (54,540) | (71,697) | (71,168) | (53,883) | (41,032) |

| Account Code | Cost Centre | 2022-23 Final Budget | 2023-24 Draft Budget | 2024-25 Projected Budget | 2025-26 Projected Budget | 2026-27 Projected Budget | 2027-28 Projected Budget |
|---|---------------------------------------|-------------------------|-------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| <u>Capital Costs-Golf & The View</u> | | | | | | | |
| Cost Centre 102 | | | | | | | |
| 4155 | Professional Fees | - | 2,000 | - | - | - | - |
| 4301 | Public Works Loan Payment | 105,000 | 105,000 | 105,000 | 105,000 | 105,000 | 105,000 |
| Golf Course Expenditure | | 105,000 | 107,000 | 105,000 | 105,000 | 105,000 | 105,000 |
| <u>Net Expenditure (Income)</u> | | 105,000 | 107,000 | 105,000 | 105,000 | 105,000 | 105,000 |
| <u>The View</u> | | | | | | | |
| 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 | 12,000 | 19,500 | 20,000 | 20,500 | 21,000 | 21,500 |
| 1306 | Income Room hires | 500 | 2,000 | 2,060 | 2,122 | 2,185 | 2,251 |
| 1307 | Income Bar Sales | 168,300 | 172,000 | 177,160 | 182,475 | 187,949 | 193,588 |
| 1308 | Income Food Sales | 227,700 | 232,000 | 238,960 | 246,129 | 253,513 | 261,118 |
| 1310 | Income - Society Food | 32,500 | 35,000 | 36,050 | 37,132 | 38,245 | 39,393 |
| 1312 | Function Food Sales | 72,000 | 72,000 | 74,160 | 76,385 | 78,676 | 81,037 |
| 1313 | Function Bar Sales | 7,500 | - | - | - | - | - |
| 1316 | Events Income - The View | 200 | 300 | 300 | 300 | 300 | 300 |
| The View Income | | 521,700 | 533,800 | 549,690 | 566,042 | 582,869 | 600,186 |

| Account Code | Cost Centre | 2022-23 Final Budget | 2023-24 Draft Budget | 2024-25 Projected Budget | 2025-26 Projected Budget | 2026-27 Projected Budget | 2027-28 Projected Budget |
|--------------|----------------------------------|-------------------------|-------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| 4000 | Salaries & Wages | 267,155 | 295,570 | 310,349 | 325,866 | 342,159 | 359,267 |
| 4001 | Employers NI | 20,105 | 16,840 | 17,682 | 18,566 | 19,494 | 20,469 |
| 4002 | Employers Superannuation | 35,000 | 18,585 | 19,514 | 20,490 | 21,514 | 22,590 |
| 4003 | Sub-contracted Staff | | 6,000 | 6,000 | 6,500 | 6,500 | 6,500 |
| 4009 | Recruitment Costs | - | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 4010 | Staff Training | 1,500 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 4012 | Staff Expenses | 180 | 150 | 155 | 159 | 164 | 169 |
| 4016 | Staff Uniform | 500 | 100 | 100 | 100 | 100 | 100 |
| 4017 | Time Sheet & Rota Software | 215 | 240 | 247 | 255 | 262 | 270 |
| 4051 | Rates | 3,435 | 7,000 | 7,210 | 7,426 | 7,649 | 7,879 |
| 4052 | Water & Sewerage | 5,000 | 9,000 | 9,270 | 9,548 | 9,835 | 10,130 |
| 4055 | Electricity | 21,000 | 24,000 | 30,000 | 31,500 | 33,075 | 34,729 |
| 4056 | Gas | 5,000 | 4,000 | 6,000 | 6,300 | 6,615 | 6,946 |
| 4060 | Refuse | 3,900 | 3,900 | 4,017 | 4,138 | 4,262 | 4,389 |
| 4100 | Telecommunications | 3,200 | 3,200 | 3,296 | 3,395 | 3,497 | 3,602 |
| 4105 | Postage | 100 | 50 | 52 | 53 | 55 | 56 |
| 4106 | Stationery | 1,000 | 800 | 824 | 849 | 874 | 900 |
| 4110 | Advertising & Publicity | 5,000 | 2,500 | 2,575 | 2,652 | 2,732 | 2,814 |
| 4112 | Subscriptions | 75 | 75 | 75 | 75 | 75 | 75 |
| 4113 | Software Support | 1,300 | 1,210 | 1,246 | 1,284 | 1,322 | 1,362 |
| 4114 | Licence Fee | 1,000 | 1,050 | 1,082 | 1,114 | 1,147 | 1,182 |
| 4115 | Insurance | 3,200 | 3,355 | 3,456 | 3,559 | 3,666 | 3,776 |
| 4116 | Web Site | 215 | 230 | 237 | 244 | 251 | 259 |
| 4155 | Professional fees | - | 5,000 | 2,000 | - | - | - |
| 4156 | Bank Charges | 5,200 | 6,000 | 6,180 | 6,365 | 6,556 | 6,753 |
| 4196 | Functions Expenditure - The View | - | 800 | 824 | 849 | 874 | 900 |
| 4201 | Cleaning & Hygiene | 17,000 | 20,000 | 20,600 | 21,218 | 21,855 | 22,510 |
| 4202 | Linen Cleaning | 3,000 | 3,600 | 3,708 | 3,819 | 3,934 | 4,052 |
| 4270 | Vehicles & Equipment Maintenance | 4,000 | 4,000 | 4,120 | 4,244 | 4,371 | 4,502 |
| 4271 | Vehicles & Equipment Lease | | 560 | 577 | 594 | 612 | 630 |
| 4272 | Equipment Purchase | 9,950 | 2,000 | 4,000 | 3,000 | 3,090 | 3,183 |
| 4275 | Building Maintenance | 2,500 | 5,000 | 5,150 | 5,305 | 5,464 | 5,628 |
| 4276 | CCTV | 500 | 500 | 515 | 530 | 546 | 563 |
| 4279 | Fire & Security | 1,550 | 1,250 | 1,288 | 1,326 | 1,366 | 1,407 |
| 4303 | Food Expenditure | 116,270 | 135,600 | 110,004 | 113,304 | 116,703 | 120,204 |
| 4304 | Bar Expenditure | 58,015 | 68,800 | 70,864 | 72,990 | 75,180 | 77,435 |
| 4306 | Catering & Utensils & Equipment | 1,000 | 2,000 | 2,060 | 2,122 | 2,185 | 2,251 |
| 4307 | Bar Utensils & Equipment | 250 | - | - | - | - | - |
| 4311 | Pest Control | 2,000 | 2,000 | 2,040 | 2,081 | 2,122 | 2,165 |
| 4313 | Stock Take | 1,050 | 1,100 | 1,133 | 1,167 | 1,202 | 1,238 |
| 4314 | Cost of Card Top Up Incentive | 4,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 4903 | Term Maintenance | 4,000 | - | - | - | - | - |
| | The View Expenditure | 608,365 | 663,065 | 665,448 | 689,986 | 718,309 | 747,884 |
| | Net Expenditure (Income) | 86,665 | 129,265 | 115,758 | 123,945 | 135,440 | 147,698 |

| Account Code | Cost Centre | 2022-23 Final Budget | 2023-24 Draft Budget | 2024-25 Projected Budget | 2025-26 Projected Budget | 2026-27 Projected Budget | 2027-28 Projected Budget |
|--|-------------------------------|-------------------------|-------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| <u>COMMITTEE SUMMARY</u> | | | | | | | |
| <u>Net Expenditure by Cost centre</u> | | | | | | | |
| 101 | Golf Course | (51,995) | (54,540) | (71,697) | (71,168) | (53,883) | (41,032) |
| 102 | Capital Costs-Golf & The View | 105,000 | 107,000 | 105,000 | 105,000 | 105,000 | 105,000 |
| 103 | The View | 86,665 | 129,265 | 115,758 | 123,945 | 135,440 | 147,698 |
| Total Net Committee Requirement | | 139,670 | 181,725 | 149,060 | 157,777 | 186,557 | 211,666 |
| Total Overall Golf & The View income | | 1,007,765 | 1,050,935 | 1,082,116 | 1,117,206 | 1,150,248 | 1,184,266 |
| Total Overall Golf & The View Expenditure | | 1,147,435 | 1,232,660 | 1,231,176 | 1,274,983 | 1,336,805 | 1,395,932 |
| Total Net Committee Requirement | | 139,670 | 181,725 | 149,060 | 157,777 | 186,557 | 211,666 |

Seaford Town Council

Earmarked Reserves 2022-2023

| A/C Code | Reserve Details | Opening Balance 01/04/2022 | Income/ Transfers from Other Reserves | Used To Fund Expenditure | Closing Balance 01/12/2022 | Committed 2022/23 | Available Balance | Notes | Committee |
|----------|---------------------------------|----------------------------|---------------------------------------|--------------------------|----------------------------|--------------------|--------------------|--|-----------|
| 320 | Elections | 16,138 | | | £16,138.16 | | £16,138.16 | Built up over the years to spread the cost of 4 yearly elections | F&GP |
| 321 | Building Maintenance | 20,000 | | | £20,000.00 | | £20,000.00 | Contingency to meet unexpected liability on all buildings | Shared |
| 323 | Crypt | £5,075.00 | | £1,413.96 | £3,661.04 | | £3,661.04 | Expenditure to be used for Building Works at the Crypt. | CS |
| 326 | Grounds Maintenance | £20,000.00 | | £1,251.00 | £18,749.00 | | £18,749.00 | Contingency to meet unexpected liability on all grounds and open spaces 2022 - 2023 £1,251 replace Tube Rail @ Salts | Shared |
| 327 | The Salts CCTV | £1,840.00 | | £920.00 | £920.00 | | £920.00 | Grant received for CCTV £1,840 to be spent 2022/23 | CS |
| 329 | The Salts Landscaping | £844.55 | | £844.55 | £0.00 | | £0.00 | Fence Repairs | CS |
| 334 | Seaford Head/South Hill Barn | £31,648.00 | | | £31,648.00 | | £31,648.00 | £26,572 Earmarked from surplus filming income for Hope Gap steps £5,076 Earmarked from unspent budgets for South Hill Barn | CS |
| 336 | Swimming Pool | £9,101.20 | | £9,101.20 | £0.00 | | £0.00 | Unspent budget earmarked to be used in 2022 - 2023 as per committee decision | CS |
| 340 | Vehicles & Equipment | £20,000.00 | | | £20,000.00 | £8,700.00 | £11,300.00 | Contingency to meet unexpected liability for vehicles & equipment. Reserve built up to fund replacements 2022 - 2023 £8,700 Equipment The View | Shared |
| 342 | Trees for Seaford * | £10,784.83 | £4,247.96 | £10,307.82 | £4,724.97 | | £4,724.97 | Income received from Resident Donations. Restricted to spend only on Trees | CS |
| 344 | Projects Reserve | £16,333.00 | | | £16,333.00 | | £16,333.00 | £6,333 Earmarked from unspent events budgets £10,000 for electrics at Bönningstedt for ice cream van | CS |
| 345 | Memorial Bench Maintenance | £3,681.00 | | | £3,681.00 | | £3,681.00 | Contingency to meet maintenance needs of Memorial Benches | CS |
| 353 | Professional Fees | £20,000.00 | | £6,070.07 | £13,929.93 | | £13,929.93 | Contingency to meet unknown Liabilities 2022 - 2023 The View costs £6,070.07 Gabion wall | Shared |
| 355 | Civic Expenses | £2,000.00 | | £1,985.00 | £15.00 | | £15.00 | Contingency e.g. for Mayor's chain/ Freedom of the Town 2022 - 2023 £1,985 Former Mayor's Badges | F&GP |
| 356 | Playgrounds | £10,000.00 | | | £10,000.00 | | £10,000.00 | For replacement equipment | CS |
| 357 | Seafront Maintenance | £5,000.00 | | | £5,000.00 | | £5,000.00 | Shoal maintenance | CS |
| 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. | CS |
| 361 | CIL Receipts * | £80,510.84 | £378,975.72 | | £459,486.56 | £10,000.00 | £449,486.56 | Income received from CIL monies - Restricted use 2022 - 2023 Up to £10,000 for tennis courts contingency | Shared |
| 362 | Seafront Projects | £9,770.00 | | | £9,770.00 | | £9,770.00 | Earmarked from profits made on sale of Memorials @Martello Entertainment area | CS |
| 363 | Capital Receipts * | £152,683.23 | £50,571.50 | £636.00 | £202,618.73 | £202,618.73 | £0.00 | Can only be used for Capital Expenditure. 2022 - 2023 Martello Toilets | Shared |
| 366 | Seafront Improvement Plan (SIP) | £34,810.58 | | £12,827.83 | £21,982.75 | £21,982.75 | £0.00 | For expenditure on SIP 2022 - 2023 Martello Toilets | CS |
| 367 | Water Refill Stations | £2,010.00 | £1,170.00 | £288.00 | £2,892.00 | | £2,892.00 | Sponsorship income earmarked to use for maintenance | CS |
| 368 | Tennis Courts | £27,508.62 | £2,000.00 | £13,514.78 | £15,993.84 | £8,338.00 | £7,655.84 | 2021 - 2022 £7,010 unspent loan £20,498.62 surplus grant & loan income from 2021 - 2022 to be spent 2022 - 2023 | CS |
| 369 | VAT PE Calculation | £9,245.83 | £15,390.49 | £8,873.76 | £15,762.56 | | £15,762.56 | Sums received after partial exemption calculation for previous years | Shared |
| 370 | Training | £1,941.00 | | | £1,941.00 | | £1,941.00 | Earmarked for future liability | Shared |
| 371 | Mayor's Allowance | £180.93 | | | £180.93 | | £180.93 | Earmarked due to Mayoral year end and financial year mis timings | F&GP |
| 372 | Utilities | £5,000.00 | | | £5,000.00 | | £5,000.00 | For future liabilities due to uncertain electricity and gas costs | Shared |
| | TOTAL EMR | £517,576.52 | £434,965.18 | £45,645.43 | £901,898.22 | £243,301.48 | £619,718.41 | | |

* RESTRICTED USE

| Account Code | Cost Centre 225 Projects Pool | 2022-23 Final Budget | 2023-24 Draft Budget | 2024-25 Projected Budget | 2025-26 Projected Budget | 2026-27 Projected Budget | 2027-28 Projected Budget | 2023-24 Budget Notes |
|----------------------------------|----------------------------------|-------------------------|-------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|---|
| 4155 | Professional Fees | 15,000 | 15,000 | 5,000 | 5,000 | 5,000 | 5,000 | £10,000 for professional fees to explore how to bring power and water to South Hill Barn, implement electric vehicle chargers on Town Council land and £5,000 for climate change initiatives including staff time |
| 4257 | Seafront Improvement Plan (SIP) | 20,000 | 10,000 | - | - | - | - | The plan needs reviewing after new Council in May 2023 2023/24 £10,000 finger posts on seafront |
| 4274 | Project Expenditure | 20,000 | 36,000 | 25,000 | 20,000 | 20,000 | 20,000 | Martello Fields Fence replacement was done in 2022. Cost £22,165 using £12,165 from a CIL Grant 2023/24 £20,000 - Electric to Bönningstedt Ice Cream Concession - £10k already in EMR - cost £30-40k. May not be possible and will be much more money than originally thought. £15,000 Martello Fields water refill station and tap - Could come from CIL -road needs digging up. £1,000 Rainbow bench. 2024/25 £5,000 signage to Cuckmere Haven -delay until the finalisation of plans for the Exceat Bridge |
| 4421 | Martello Toilets Capital Costs | 427,550 | 220,000 | - | - | - | - | Refurbishment not replace - funds to come from Capital Receipts/SIP EMR |
| 4423 | Salts Development Plan | - | - | 10,000 | - | - | - | 2024/25 £10,000- Development Plan Feasibility Works, consultancy fees. Put back a year due to work load and new Council. |
| 4424 | South Hill Barn Development | 10,000 | 20,000 | 10,000 | 10,000 | 10,000 | 10,000 | 2023/24 A strategic objective. £20,000 renovations -long term Flat roof on the small barn is in a very poor state of repair and leaking in several places, this is likely to need replacing |
| Projects Pool Expenditure | | 492,550 | 301,000 | 50,000 | 35,000 | 35,000 | 35,000 | |

Finance & General Purposes Committee - Significant changes in 2023 - 2024 budget

| Account Code | Cost Centre | 2022-23 Final Budget | 2023-24 Draft Budget | Explanatory Notes |
|--|------------------------------|----------------------|----------------------|--|
| <u>Administration (201)</u> | | | | |
| Income | | | | |
| 1190 | Interest Received | 250 | 12,000 | Interest rates expected to stay high next year but were very low when the budget was set last year. Also increased income from higher reserves |
| Expenditure | | | | |
| 4000 | Salaries & Wages | 348,250 | 410,745 | 2022-23 (5.5%) much higher than budgeted (2%) + 5% + staff changes |
| 4001 | Employers NI | 31,880 | 36,110 | 2022-23 (5.5%) much higher than budgeted (2%) + 5% + staff changes |
| 4002 | Employers Superannuation | 64,155 | 70,700 | 2022-23 (5.5%) much higher than budgeted (2%) + 5% + staff changes - LGPS 20.1% provisional |
| 4118 | IT Hardware & Equipment | 8,000 | 3,600 | 2022-23 increased budget for new server |
| 4157 | Audit Fees | 3,000 | 4,000 | Estimated new External Audit contract fees |
| 4272 | Furniture & Equipment | 3,000 | 1,500 | 2022-23 increased budget for new tables |
| <u>Premises - Church Street (205)</u> | | | | |
| Income | | | | |
| 1050 | Income Rent | 7,800 | 9,200 | Rent increased by inflation |
| Expenditure | | | | |
| 4059 | Church Street Service Charge | 18,000 | 15,000 | Reflects actual costs and staff working from home |
| <u>Premises - Hurdis House (206)</u> | | | | |
| Income | | | | |
| 1050 | Income Rent | 23,735 | 27,350 | Reflects increase by RPI but not any increases from a new lease |
| Expenditure | | | | |
| 4275 | Building Maintenance | | 1,000 | New budget as small sums have been spent in the last 2 years |
| <u>Civic Expenses (210)</u> | | | | |
| Expenditure | | | | |
| 4180 | Room Hire | 2,550 | 500 | Council Chambers and the View now being used so less need to hire outside meeting rooms. |
| 4184 | Civic - Other | 3,000 | 12,500 | Includes £10,000 for celebrations for His Majesty The King's Coronation. |
| 4190 | Election Costs | 10,000 | 30,610 | 4 year election in May 2023 - £26,138 will be spent from EMR. |
| <u>Grants Pool (215)</u> | | | | |
| Expenditure | | | | |
| 4401 | Grants Pool | 20,000 | 25,000 | £35,000 of applications last year - Council would like to do more if budget could support it. |