



Seaford Town Council Finance & General Purposes Committee Agenda – 19th December 2024

To the Members of the Finance & General Purposes Committee

Councillors S Dubas (Chair), F Hoareau (Vice Chair), S Ali, L Boorman, R Buchanan, O Matthews, R Stirton, L Wallraven and M Wearmouth.

A meeting of the **Finance & General Purposes Committee** will be held in the **Council Chambers, 37 Church Street, Seaford, BN25 1HG** on **Thursday 19th December 2024** at **7.00pm**, which you are summoned to attend.

A handwritten signature in blue ink, appearing to be 'SQ'.

Steve Quayle

Interim Town Clerk

14th December 2024

PLEASE NOTE:

- **PUBLIC ARRIVAL TIME IS BETWEEN 6.45PM – 6.55PM, AFTER WHICH THE FRONT DOOR WILL BE LOCKED AND PUBLIC WILL NOT BE ABLE TO GAIN ACCESS TO THE MEETING**
- **Public attendance at this meeting will be limited 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.

Dispensations:

Item 7 - To note that the Town Clerk grants dispensation to all Committee members to take part in discussion and vote on item 7. This dispensation is granted in order for the Town Council to be quorate and to consider its policy in relation to member's allowances. This dispensation will last the duration of this current administration i.e. until May 2027.

ACTION: The Committee is asked to pass a motion to note this dispensation being granted.

Item 9 - A dispensation was granted, by Full Council in January 2024, to all members who pay council tax to take part in discussion and vote on agenda items relating to considering and the precept. This dispensation was granted in order for the Town Council to be quorate and to set its annual budget and precept requirement. This dispensation will last the duration of this current administration i.e. until May 2027.

ACTION: None required

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 September, October and November](#)

To consider report 127/24 advising the committee of Receipts, Payments and Bank Reconciliations for September, October and November 2024 (pages 6 to 9).

5. [Finance & General Purposes Finance Report for 1st April 2024 to 30th November 2024](#)

To consider report 128/24 presenting the income and expenditure for 1st April 2024 to 30th November for the Finance & General Purposes Committee and to highlight significant variances from budget. (pages 10 to 25).

6. [Finance & General Purposes Committee Draft Budget Report 2025 - 2026](#)

To consider report 132/24 presenting the Finance & General Purposes Committee Draft Budgets for 2025 - 2026 and projected budgets to 2029 – 2030 (pages 26 to 35).

7. [Draft Full Council Budget Report 2025 - 2026](#)

To consider report 133/24 presenting the draft Full Council Budget and Precept requirement for 2025 - 2026 and projected budgets to 2029 - 2030 (pages 36 to 51).

8. [Policy Review Update – December 2024](#)

To consider report 131/24 provide the Committee with an update on the 2024 – 2025 work schedule with the Town Council's policies (pages 52 to 57).

9. Members' Allowance Policy Review

To consider report 125/24 enabling the Committee to review the Town Council's Members' Allowance Policy and make its recommendations to Full Council (pages 58 to 75).

10. Exclusion of the Press & Public

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

The Proper Officer considers that discussion of the following item is likely to disclose exempt information as defined in the Local Government Act 1972 and Data Protection legislation and may therefore need to take place in private session. The exempt information reasons are shown alongside each item below. Furthermore, in relation to paragraph 10 of Schedule 12A, it is considered that the public interest in maintaining exemption outweighs the public interest in disclosing the information.

11. Receipts Due for Payment as at 10th December 2024 - EXEMPT

To consider exempt report 126/24 informing the Committee of unpaid receipts due on 10th December 2024 (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:

Steve Quayle, Interim Town Clerk, 37 Church Street, Seaford, East Sussex, BN25 1HG

Email: meetings@seafordtowncouncil.gov.uk

Telephone: 01323 894 870

Circulation:

All Town Councillors 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 between 6.45 – 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 6.55pm 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.

Entrance through the rear fire escape of the building will not be allowed

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.



Report No:	127/24
Agenda Item No:	4
Committee:	Finance & General Purposes
Date:	19th December 2024
Title:	Receipts, Payments and Bank Reconciliation Reports for September, October and November 2024
By:	Lucy Clark, Responsible Financial Officer (RFO)
Purpose of Report:	To advise the Committee of Receipts, Payments and Bank Reconciliations for September, October and November 2024

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 be reported, including any exceptions, to the Finance & General Purposes Committee to be noted.
- 1.2** The Chair of the Committee is the appointed Councillor who will view and verify that they are in agreement with the bank reconciliations already reconciled by the RFO.

- 1.3 In line with the above, the bank reconciliations from September, October and November 2024 will be viewed and verified by the Chair of this Committee in due course; hard copies are available on request.
- 1.4 Attached in Appendix A is a table showing the total receipts and payments for the months of September, October and November 2024.
- 1.5 Cashbooks and BACS pages detailing these transactions are available on request.
- 1.6 The RFO 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 within the CCLA and are paid at the end of each month into the Cooperative current account.
- 1.9 Since 1st April 2024, a total of £56,656.48 interest has been received.
- 1.10 Since 1st April 2024, a net total of £350,000 has been transferred into the CCLA account. As at 30th November 2024, the balance in this account is £1,970,000.
- 1.11 The slight reduction in the CCLA Public Sector Deposit Fund's interest rates reflects a downward trend. The latest published average yield for November 2024 stands at 4.7804%, slightly lower than the 5.3016% reported in November 2023.
- 1.12 As previously reported, the PSDF is a low-risk fund with points to note:
 - a) Security (AAA rated)
 - b) Liquidity (same day / 1 day access)
 - c) Yield (above the market after management fees)
 - d) £1.3bn fund - £100m from Town & Parish Councils
 - e) £25,000 minimum investment
 - f) A popular and widely used money market fund used by Town & Parish Councils.

2. Financial Appraisal

- 2.1** As of 30th November 2024, the actual monies held in the Cooperative current account were £109,832.73 along with £1,970,000 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, Responsible Financial Officer.

Co-Operative Bank Current Account

Month	B/F	Receipts (CR)	Payments (DR)	Balance to C/F
Sep-24	£ 676,639.92	£ 92,195.91	£ 609,984.81	£ 158,851.02
Oct-24	£ 158,851.02	£ 243,327.38	£ 197,035.64	£ 205,142.76
Nov-24	£ 205,142.76	£ 81,886.02	£ 174,605.53	£ 112,423.25

CCLA Investment Account

Month	B/F	CR (Transferred FROM Co-op Account)	DR (Transferred INTO Co-Op Account)	Balance to C/F
Sep-24	£ 1,720,000.00	£ 400,000.00		£ 2,120,000.00
Oct-24	£ 2,120,000.00		£ 150,000.00	£ 1,970,000.00
Nov-24	£ 1,970,000.00		£ -	£ 1,970,000.00



Report No:	128/24
Agenda Item No:	5
Committee:	Finance & General Purposes
Date:	19th December 2024
Title:	Finance & General Purposes Finance Report for 1st April 2024 to 30th November 2024
By:	Lucy Clark, Responsible Financial Officer (RFO)
Purpose of Report:	To present the income and expenditure for 1st April to 30th November 2024 for the Finance & General Purposes Committee and to highlight significant variances from budget

Recommendations
The 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 2024 to 30th November 2024 for all committees compared to the annual budget.
- 1.2** This report only covers the Finance & General Purposes (F&GP) Committee (see pages 8 - 10 of Appendix A for the F&GP cost centres), because over/under performance against budget on other Committees are reported at the relevant Committee meetings. However, any questions arising with other areas of the income and expenditure report are welcomed.
- 1.3** With regards to the F&GP Committee Income & Expenditure report, any significant variances are reported in Appendix B.

2. Financial Appraisal

- 2.1** Expenditure: as at 30th November, the F&GP expenditure stands at £579,673, representing 71.6% of the budget. This is slightly higher than the expected percentage for this point of the financial year.
- 2.2** Income: the F&GP income totals £1,163,934, which is 100.4% of the budget. This largely attributable to the full receipt of the Precept and interest from the CCLA Public Sector Deposit account.
- 2.3** Full Council Position: the overall Full Council expenditure is £1,559,983, which is 77.1% of the budget. Income totals £2,027,829, reaching 99.9% of the budgeted figure.
- 2.4** Significant Receipts: in addition to the Precept and CCLA interest, a significant Community Infrastructure Leve (CIL) receipt of £26,828 was received in November, contributing to the higher than expected income at this stage.

3. Contact Officer

- 3.1** The Contact Officer for this report is Lucy Clark, Responsible Financial Officer.

Detailed Income & Expenditure by Budget Heading 30/11/2024

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	230	0		100.0%	230	
1050	Income Rent	2,189	2,180	(9)		100.4%		
1051	Income Insurance Recharge	1,933	1,854	(79)		104.2%		
1057	Income Electricity Recharge	3,783	8,610	4,827		43.9%		
1058	Income Water Recharge	1,918	4,988	3,070		38.4%		
1066	Income Concession	25,000	24,000	(1,000)		104.2%		
1073	Sports Pitch Hire & Green Fees	4,319	5,000	681		86.4%		
1095	Income Tennis Annual Pass	2,860	3,025	165		94.5%		
1096	Income Tennis Pay & Play	2,857	3,500	643		81.6%		
	Salts Recreation Ground :- Income	45,088	53,387	8,299		84.5%	230	
4018	Water Refill Maint	279	0	(279)	(279)	0.0%	279	
4052	Water & Sewerage	7,371	12,600	5,229	5,229	58.5%		
4053	Tennis Electric	178	404	226	226	44.0%		
4054	Salts Cafe Electric	3,782	8,434	4,652	4,652	44.8%		
4055	Electricity	489	674	185	185	72.5%		
4095	Tennis Court Expenditure	1,146	7,282	6,136	6,136	15.7%	(5,400)	
4096	LTA Loan	3,750	1,875	(1,875)	(1,875)	200.0%		
4100	Telecommunications	243	355	112	112	68.3%		
4115	Insurance	3,773	3,735	(38)	(38)	101.0%		
4155	Professional Fees	0	1,000	1,000	1,000	0.0%		
4201	Cleaning & Hygiene	8,381	16,725	8,344	8,344	50.1%		
4250	Memorial Bench	0	500	500	500	0.0%		
4251	Dog Bin Emptying	1,183	2,611	1,428	1,428	45.3%		
4252	Additional Litter Pick	0	1,000	1,000	1,000	0.0%		
4260	Grounds Maintenance Contract	47,305	74,500	27,195	27,195	63.5%		
4261	General Maintenance	3,286	6,100	2,814	2,814	53.9%		
4275	Building Maintenance	3,377	5,000	1,623	1,623	67.5%		
4276	CCTV	525	850	325	325	61.8%		
4283	Playground	115	20,000	19,885	19,885	0.6%		
	Salts Recreation Ground :- Indirect Expenditure	85,182	163,645	78,463	0	78,463	52.1%	(5,121)
	Net Income over Expenditure	(40,095)	(110,258)	(70,163)				
6000	plus Transfer from EMR	(5,121)						
6001	less Transfer to EMR	230						
	Movement to/(from) Gen Reserve	(45,446)						

Detailed Income & Expenditure by Budget Heading 30/11/2024

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>106 Crouch Recreation Ground</u>							
1050 Income Rent	1,913	2,550	638			75.0%	
1051 Income Insurance Recharge	724	668	(56)			108.4%	
1058 Income Water Recharge	694	600	(94)			115.7%	
1073 Sports Pitch Hire & Green Fees	11,597	10,500	(1,097)			110.4%	
Crouch Recreation Ground :- Income	14,927	14,318	(609)			104.3%	0
4052 Water & Sewerage	3,537	3,000	(537)		(537)	117.9%	
4115 Insurance	1,015	931	(84)		(84)	109.0%	
4155 Professional Fees	0	1,000	1,000		1,000	0.0%	
4250 Memorial Bench	0	500	500		500	0.0%	
4251 Dog Bin Emptying	845	1,778	933		933	47.5%	
4260 Grounds Maintenance Contract	18,069	28,400	10,331		10,331	63.6%	
4261 General Maintenance	6,499	5,000	(1,499)		(1,499)	130.0%	6,050
4275 Building Maintenance	0	4,000	4,000		4,000	0.0%	
4283 Playground	125	5,000	4,875		4,875	2.5%	
Crouch Recreation Ground :- Indirect Expenditure	30,090	49,609	19,519	0	19,519	60.7%	6,050
Net Income over Expenditure	(15,162)	(35,291)	(20,129)				
6000 plus Transfer from EMR	6,050						
Movement to/(from) Gen Reserve	(9,112)						
<u>107 Martello Fields</u>							
1050 Income Rent	5,196	5,000	(196)			103.9%	
Martello Fields :- Income	5,196	5,000	(196)			103.9%	0
4018 Water Refill Maint	258	0	(258)		(258)	0.0%	258
4115 Insurance	6	0	(6)		(6)	0.0%	
4251 Dog Bin Emptying	676	1,425	749		749	47.4%	
4260 Grounds Maintenance Contract	10,227	14,317	4,090		4,090	71.4%	
4261 General Maintenance	165	2,000	1,835		1,835	8.3%	
Martello Fields :- Indirect Expenditure	11,331	17,742	6,411	0	6,411	63.9%	258
Net Income over Expenditure	(6,135)	(12,742)	(6,607)				
6000 plus Transfer from EMR	258						
Movement to/(from) Gen Reserve	(5,878)						
<u>108 Other Open Spaces</u>							
1050 Income Rent	90	90	0			100.0%	
Other Open Spaces :- Income	90	90	0			100.0%	0

Detailed Income & Expenditure by Budget Heading 30/11/2024

Month No: 8

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4018 Water Refill Maint	73	0	(73)		(73)	0.0%	73
4052 Water & Sewerage	217	200	(17)		(17)	108.6%	
4115 Insurance	51	50	(1)		(1)	102.0%	
4154 Land Registry Fees	0	60	60		60	0.0%	
4155 Professional Fees	0	1,000	1,000		1,000	0.0%	
4250 Memorial Bench	0	500	500		500	0.0%	
4251 Dog Bin Emptying	1,352	2,844	1,492		1,492	47.5%	
4260 Grounds Maintenance Contract	36,400	45,248	8,848		8,848	80.4%	
4261 General Maintenance	5,818	7,200	1,382		1,382	80.8%	
4275 Building Maintenance	0	1,000	1,000		1,000	0.0%	
Other Open Spaces :- Indirect Expenditure	43,911	58,102	14,191	0	14,191	75.6%	73
Net Income over Expenditure	(43,821)	(58,012)	(14,191)				
6000 plus Transfer from EMR	73						
Movement to/(from) Gen Reserve	(43,748)						
<u>113 Crypt</u>							
1057 Income Electricity Recharge	1,006	0	(1,006)			0.0%	
1058 Income Water Recharge	126	0	(126)			0.0%	
1063 Income Gas Recharged	755	0	(755)			0.0%	
Crypt :- Income	1,888	0	(1,888)				0
4052 Water & Sewerage	126	0	(126)		(126)	0.0%	
4055 Electricity	1,006	0	(1,006)		(1,006)	0.0%	
4056 Gas	467	0	(467)		(467)	0.0%	
4115 Insurance	304	305	1		1	99.6%	
4275 Building Maintenance	55	3,000	2,945		2,945	1.8%	
4279 Fire & Security	137	75	(62)		(62)	182.0%	
Crypt :- Indirect Expenditure	2,095	3,380	1,285	0	1,285	62.0%	0
Net Income over Expenditure	(207)	(3,380)	(3,173)				
<u>114 South Street</u>							
4201 Cleaning & Hygiene	9,746	15,165	5,419		5,419	64.3%	
4275 Building Maintenance	172	2,000	1,828		1,828	8.6%	
South Street :- Indirect Expenditure	9,918	17,165	7,248	0	7,248	57.8%	0
Net Expenditure	(9,918)	(17,165)	(7,248)				

Detailed Income & Expenditure by Budget Heading 30/11/2024

Month No: 8

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
115 Martello Tower							
4115 Insurance	3,419	3,420	1		1	100.0%	
4275 Building Maintenance	2,325	15,000	12,675		12,675	15.5%	
Martello Tower :- Indirect Expenditure	5,744	18,420	12,676	0	12,676	31.2%	0
Net Expenditure	(5,744)	(18,420)	(12,676)				
116 Seaford Head Estate							
1011 Income Filming	18,850	20,000	1,150			94.3%	
1021 Income South Hill Barn	347	1,000	653			34.7%	
1050 Income Rent	10,000	10,000	0			100.0%	
1053 Income Grants	0	3,250	3,250			0.0%	
1066 Income Concession	2,826	3,480	654			81.2%	
1200 Income Nature Reserve	578	0	(578)			0.0%	
Seaford Head Estate :- Income	32,601	37,730	5,129			86.4%	0
4115 Insurance	539	480	(59)		(59)	112.3%	
4155 Professional Fees	10,907	11,000	93		93	99.2%	
4156 Bank Charges	0	16	16		16	0.0%	
4250 Memorial Bench	0	500	500		500	0.0%	
4251 Dog Bin Emptying	676	1,425	749		749	47.4%	
4260 Grounds Maintenance Contract	833	1,344	511		511	61.9%	
4261 General Maintenance	876	3,000	2,124		2,124	29.2%	
4275 Building Maintenance	0	4,000	4,000		4,000	0.0%	
4279 Fire & Security	322	0	(322)		(322)	0.0%	
4500 Nature Reserve Expenses	21,093	21,450	357		357	98.3%	
4501 Filming Expenses	2,460	4,000	1,540		1,540	61.5%	
Seaford Head Estate :- Indirect Expenditure	37,706	47,215	9,509	0	9,509	79.9%	0
Net Income over Expenditure	(5,105)	(9,485)	(4,380)				
117 Seafont							
1011 Income Filming	2,000	200	(1,800)			1000.0%	
1025 Income Sponsorship	460	460	0			100.0%	460
1057 Income Electricity Recharge	3,682	12,600	8,918			29.2%	
1058 Income Water Recharge	142	150	8			94.5%	
1066 Income Concession	53,745	64,540	10,795			83.3%	
1084 Income Promenade	199	0	(199)			0.0%	
Seafont :- Income	60,227	77,950	17,723			77.3%	460
4018 Water Refill Maint	235	0	(235)		(235)	0.0%	235
4022 Telescope Expenditure	45	200	155		155	22.5%	

Detailed Income & Expenditure by Budget Heading 30/11/2024

Month No: 8

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4052 Water & Sewerage	142	150	8		8	94.5%	
4055 Electricity	4,942	12,600	7,658		7,658	39.2%	
4115 Insurance	1,248	975	(273)		(273)	128.0%	
4201 Cleaning & Hygiene	8,796	18,200	9,404		9,404	48.3%	
4250 Memorial Bench	0	500	500		500	0.0%	
4253 Shelters	1,969	2,400	431		431	82.0%	
4261 General Maintenance	1,608	10,000	8,392		8,392	16.1%	
4270 Vehicles & Equipment Maint	0	150	150		150	0.0%	
4275 Building Maintenance	407	1,000	593		593	40.7%	
4501 Filming Expenses	0	40	40		40	0.0%	
Seafront :- Indirect Expenditure	19,391	46,215	26,824	0	26,824	42.0%	235
Net Income over Expenditure	40,836	31,735	(9,101)				
6000 plus Transfer from EMR	235						
6001 less Transfer to EMR	460						
Movement to/(from) Gen Reserve	40,612						
118 Beach Huts							
1054 Income Other	806	0	(806)			0.0%	
1057 Income Electricity Recharge	150	50	(100)			300.0%	
1060 Beach Huts Site Licence	28,411	28,411	0			100.0%	
1061 Beach Hut Annual Rent	12,837	12,837	0			100.0%	
1066 Income Concession	0	4,900	4,900			0.0%	
1094 Income Seasonal Beach Huts	10,720	14,550	3,830			73.7%	
Beach Huts :- Income	52,924	60,748	7,824			87.1%	0
4051 Rates	3,919	4,677	758		758	83.8%	
4052 Water & Sewerage	187	100	(87)		(87)	186.9%	
4055 Electricity	820	300	(520)		(520)	273.3%	
4115 Insurance	588	600	12		12	98.0%	
4258 Seasonal Beach Hut Revenue Exp	8,279	15,225	6,946		6,946	54.4%	
4275 Building Maintenance	1,596	5,000	3,404		3,404	31.9%	
4502 Toilet Hire	840	0	(840)		(840)	0.0%	
Beach Huts :- Indirect Expenditure	16,229	25,902	9,673	0	9,673	62.7%	0
Net Income over Expenditure	36,695	34,846	(1,849)				
119 Old Town Hall							
1050 Income Rent	0	1,600	1,600			0.0%	
1051 Income Insurance Recharge	0	193	193			0.0%	
1066 Income Concession	1,332	0	(1,332)			0.0%	
Old Town Hall :- Income	1,332	1,793	461			74.3%	0

Detailed Income & Expenditure by Budget Heading 30/11/2024

Month No: 8

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4055 Electricity	49	0	(49)		(49)	0.0%	
4115 Insurance	198	193	(5)		(5)	102.6%	
4275 Building Maintenance	1,160	1,300	140		140	89.2%	
Old Town Hall :- Indirect Expenditure	1,407	1,493	86	0	86	94.2%	0
Net Income over Expenditure	(75)	300	375				
<u>121 Seaford in Bloom</u>							
1025 Income Sponsorship	500	500	0			100.0%	
Seaford in Bloom :- Income	500	500	0			100.0%	0
4402 Seaford in Bloom	6,081	6,000	(81)		(81)	101.3%	
Seaford in Bloom :- Indirect Expenditure	6,081	6,000	(81)	0	(81)	101.3%	0
Net Income over Expenditure	(5,581)	(5,500)	81				
<u>125 Allotments</u>							
1050 Income Rent	1,311	1,338	27			98.0%	
Allotments :- Income	1,311	1,338	27			98.0%	0
4261 General Maintenance	0	500	500		500	0.0%	
Allotments :- Indirect Expenditure	0	500	500	0	500	0.0%	0
Net Income over Expenditure	1,311	838	(473)				
<u>130 Other Recreation</u>							
4410 Swimming Pool	0	10,000	10,000		10,000	0.0%	
Other Recreation :- Indirect Expenditure	0	10,000	10,000	0	10,000	0.0%	0
Net Expenditure	0	(10,000)	(10,000)				
<u>134 CCTV</u>							
1053 Income Grants	1,361	0	(1,361)			0.0%	
CCTV :- Income	1,361	0	(1,361)				0
4055 Electricity	1,042	3,465	2,423		2,423	30.1%	
4115 Insurance	158	428	270		270	37.0%	
4276 CCTV	0	9,000	9,000		9,000	0.0%	
CCTV :- Indirect Expenditure	1,201	12,893	11,692	0	11,692	9.3%	0
Net Income over Expenditure	161	(12,893)	(13,054)				

Detailed Income & Expenditure by Budget Heading 30/11/2024

Month No: 8

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
135 Community Service Events							
1025 Income Sponsorship	0	1,000	1,000			0.0%	
1083 Income Street Market	457	465	8			98.3%	
Community Service Events :- Income	457	1,465	1,008			31.2%	0
4080 D-Day 80	2,691	10,000	7,309		7,309	26.9%	
4115 Insurance	64	65	1		1	98.8%	
4195 Events Expenditure	1,715	1,180	(535)		(535)	145.4%	
4273 Christmas Lights	4,667	10,000	5,333		5,333	46.7%	
4281 Christmas Event Expenses	6,028	6,000	(28)		(28)	100.5%	
Community Service Events :- Indirect Expenditure	15,165	27,245	12,080	0	12,080	55.7%	0
Net Income over Expenditure	(14,708)	(25,780)	(11,072)				
225 Projects Pool							
1014 CIL & S106 Receipts	29,359	0	(29,359)			0.0%	29,359
1053 Income Grants	40,000	0	(40,000)			0.0%	40,000
Projects Pool :- Income	69,359	0	(69,359)				69,359
4095 Tennis Court Expenditure	(3,810)	0	3,810		3,810	0.0%	
4155 Professional Fees	0	5,000	5,000		5,000	0.0%	
4259 Bönningstedt Wall	1,440	0	(1,440)		(1,440)	0.0%	
4274 Projects Expenditure	3,874	16,500	12,626		12,626	23.5%	
4421 Martello Toilets Capital Costs	251,007	0	(251,007)		(251,007)	0.0%	251,007
Projects Pool :- Indirect Expenditure	252,511	21,500	(231,011)	0	(231,011)	1174.5%	251,007
Net Income over Expenditure	(183,152)	(21,500)	161,652				
6000 plus Transfer from EMR	251,007						
6001 less Transfer to EMR	69,359						
Movement to/(from) Gen Reserve	(1,504)						
301 Planning & Highways							
4263 Bus Shelter Maintenance/Clean	210	1,000	790		790	21.0%	
Planning & Highways :- Indirect Expenditure	210	1,000	790	0	790	21.0%	0
Net Expenditure	(210)	(1,000)	(790)				
Community Services :- Income	287,261	254,319	(32,942)			113.0%	
Expenditure	538,170	528,026	(10,144)	0	(10,144)	101.9%	
Net Income over Expenditure	(250,909)	(273,707)	(22,798)				
plus Transfer from EMR	252,501						
less Transfer to EMR	70,049						
Movement to/(from) Gen Reserve	(68,457)						

Detailed Income & Expenditure by Budget Heading 30/11/2024

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								
<u>201 Administration</u>								
1062	Income Telephone Recharge	623	550	(73)		113.2%		
1176	Precept	1,101,019	1,101,019	0		100.0%		
1190	Interest Received	56,656	20,000	(36,656)		283.3%		
	Administration :- Income	1,158,298	1,121,569	(36,729)		103.3%	0	
4000	Salaries & Wages	341,636	493,916	152,280	152,280	69.2%		
4001	Employers NI	31,113	45,741	14,628	14,628	68.0%		
4002	Employers Superannuation	50,095	85,681	35,586	35,586	58.5%		
4003	Sub-contracted Staff	25,553	5,000	(20,553)	(20,553)	511.1%		
4009	Recruitment Costs	1,636	500	(1,136)	(1,136)	327.2%		
4010	Staff Training	1,618	4,000	2,382	2,382	40.4%		
4012	Staff Expenses	678	800	122	122	84.8%		
4015	Office Refreshments	91	100	9	9	91.2%		
4100	Telecommunications	3,710	3,300	(410)	(410)	112.4%		
4105	Postage	61	250	190	190	24.2%		
4106	Stationery	444	1,300	856	856	34.1%		
4107	Photocopier	737	1,890	1,153	1,153	39.0%		
4108	Recycling & Shredding	250	400	150	150	62.5%		
4110	Advertising & Publicity	114	2,000	1,886	1,886	5.7%		
4112	Subscriptions	5,319	5,755	436	436	92.4%		
4113	Software Support	11,187	12,700	1,513	1,513	88.1%		
4114	Licence Fee	55	60	5	5	91.7%		
4115	Insurance	1,932	1,820	(112)	(112)	106.2%		
4116	Web Site	801	1,200	400	400	66.7%		
4118	IT Hardware	144	4,335	4,191	4,191	3.3%		
4154	Land Registry Fees	39	100	61	61	39.0%		
4155	Professional Fees	25,552	7,300	(18,252)	(18,252)	350.0%		
4156	Bank Charges	821	1,800	979	979	45.6%		
4157	Audit Fees	(2,400)	3,111	5,511	5,511	(77.1%)		
4199	Other Expenditure	0	200	200	200	0.0%		
4272	Furniture & Equipment	931	2,000	1,069	1,069	46.5%		
	Administration :- Indirect Expenditure	502,117	685,259	183,142	0	183,142	73.3%	0
	Net Income over Expenditure	656,181	436,310	(219,871)				
<u>205 Premises - Church Street</u>								
1050	Income Rent	5,636	9,000	3,364		62.6%		
	Premises - Church Street :- Income	5,636	9,000	3,364		62.6%	0	

Detailed Income & Expenditure by Budget Heading 30/11/2024

Month No: 8

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4050 Rent payable	19,780	21,000	1,220		1,220	94.2%	
4051 Rates	6,672	8,715	2,043		2,043	76.6%	
4059 Church Street Service Charges	0	17,000	17,000		17,000	0.0%	
4115 Insurance	4	0	(4)		(4)	0.0%	
4270 Vehicles & Equipment Maint	312	464	152		152	67.2%	
4275 Building Maintenance	832	1,625	793		793	51.2%	
4276 CCTV	110	300	190		190	36.7%	
Premises - Church Street :- Indirect Expenditure	27,709	49,104	21,395	0	21,395	56.4%	0
Net Income over Expenditure	(22,073)	(40,104)	(18,031)				
<u>206 Premises - Hurdis House</u>							
1050 Income Rent	0	28,718	28,718			0.0%	
1051 Income Insurance Recharge	0	455	455			0.0%	
Premises - Hurdis House :- Income	0	29,173	29,173			0.0%	0
4115 Insurance	468	455	(13)		(13)	102.9%	
4155 Professional Fees	5,200	5,000	(200)		(200)	104.0%	
4275 Building Maintenance	0	1,000	1,000		1,000	0.0%	
4301 Public Works Loan Payment	7,501	15,005	7,504		7,504	50.0%	
Premises - Hurdis House :- Indirect Expenditure	13,169	21,460	8,291	0	8,291	61.4%	0
Net Income over Expenditure	(13,169)	7,713	20,882				
<u>210 Civic Expenses</u>							
4013 Members Expenses	0	125	125		125	0.0%	
4014 Member Training	90	2,000	1,910		1,910	4.5%	
4106 Stationery	0	100	100		100	0.0%	
4113 Software Support	2,531	2,600	69		69	97.3%	
4115 Insurance	61	62	1		1	97.9%	
4180 Room Hire	1,162	600	(562)		(562)	193.6%	
4181 Civic - Mayors Allowance	831	1,500	669		669	55.4%	
4182 Catering & Hospitality	1	200	199		199	0.3%	
4183 Civic - Awards	(77)	200	277		277	(38.5%)	
4184 Civic - other	284	1,000	716		716	28.4%	
4188 Town Crier Expenses	30	200	170		170	15.0%	
4189 Young Mayor	48	250	202		202	19.3%	
4190 Election Costs	0	10,000	10,000		10,000	0.0%	(10,000)
Civic Expenses :- Indirect Expenditure	4,959	18,837	13,878	0	13,878	26.3%	(10,000)
Net Expenditure	(4,959)	(18,837)	(13,878)				
6000 plus Transfer from EMR	(10,000)						
Movement to/(from) Gen Reserve	(14,959)						

Detailed Income & Expenditure by Budget Heading 30/11/2024

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>215 Grants</u>							
4401 Grants	26,718	30,000	3,282		3,282	89.1%	(3,282)
4406 Service Funding Agreements	5,000	5,000	0		0	100.0%	
Grants :- Indirect Expenditure	31,718	35,000	3,282	0	3,282	90.6%	(3,282)
Net Expenditure	(31,718)	(35,000)	(3,282)				
6000 plus Transfer from EMR	(3,282)						
Movement to/(from) Gen Reserve	(35,000)						
Finance & General Purposes :- Income	1,163,934	1,159,742	(4,192)			100.4%	
Expenditure	579,673	809,660	229,987	0	229,987	71.6%	
Net Income over Expenditure	584,261	350,082	(234,179)				
plus Transfer from EMR	(13,282)						
Movement to/(from) Gen Reserve	570,979						

Golf Course and The View

<u>101 Golf Course</u>							
1000 Golf Course Season Ticket	197,777	200,841	3,064			98.5%	
1001 Golf Course Green Fees M-F	134,471	140,000	5,529			96.1%	
1002 Golf Course Green Fees w/eb/h	100,582	116,500	15,918			86.3%	
1003 Golf Course Societies	64,833	75,000	10,168			86.4%	
1004 Golf Course Locker	1,135	2,250	1,115			50.4%	
1007 Golf Course Air Traffic	5,625	7,500	1,875			75.0%	
1025 Income Sponsorship	0	3,000	3,000			0.0%	
1050 Income Rent	0	85	85			0.0%	
1054 Income Other	1,021	850	(171)			120.1%	
1077 Income Sale Equipment	13,400	0	(13,400)			0.0%	
1100 Income Advertising	0	2,600	2,600			0.0%	
1311 Buggy Hire	19,179	21,400	2,221			89.6%	
Golf Course :- Income	538,022	570,026	32,004			94.4%	0
4000 Salaries & Wages	107,719	165,617	57,898		57,898	65.0%	
4001 Employers NI	10,681	16,576	5,895		5,895	64.4%	
4002 Employers Superannuation	21,651	32,714	11,063		11,063	66.2%	
4009 Recruitment Costs	0	500	500		500	0.0%	
4010 Staff Training	219	2,100	1,881		1,881	10.4%	
4011 Staff Protective Clothing	1,669	2,100	431		431	79.5%	
4012 Staff Expenses	55	0	(55)		(55)	0.0%	
4041 Golf Professional Retainer	39,258	70,280	31,022		31,022	55.9%	

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Detailed Income & Expenditure by Budget Heading 30/11/2024

Month No: 8

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4045 Golf Course Player Costs	426	1,000	574		574	42.6%	
4046 Golf Club Membership Fees	19,875	20,016	141		141	99.3%	
4051 Rates	5,572	25,276	19,704		19,704	22.0%	
4052 Water & Sewerage	0	2,100	2,100		2,100	0.0%	
4060 Refuse	603	866	263		263	69.7%	
4100 Telecommunications	2,338	920	(1,418)		(1,418)	254.1%	
4105 Postage	0	50	50		50	0.0%	
4106 Stationery	109	300	191		191	36.4%	
4110 Advertising & Publicity	0	300	300		300	0.0%	
4112 Subscriptions	710	560	(150)		(150)	126.8%	
4113 Software Support	2,037	2,319	283		283	87.8%	
4114 Licence Fee	75	75	0		0	100.0%	
4115 Insurance	11,214	11,009	(205)		(205)	101.9%	
4116 Web Site	90	95	5		5	94.7%	
4156 Bank Charges	4,469	8,306	3,837		3,837	53.8%	
4201 Cleaning & Hygiene	591	250	(341)		(341)	236.4%	
4251 Dog Bin Emptying	676	1,514	838		838	44.6%	
4261 General Maintenance	32,750	45,000	12,250		12,250	72.8%	
4270 Vehicles & Equipment Maint	15,687	21,000	5,313		5,313	74.7%	
4271 Vehicle & Equipment Lease	46,098	62,650	16,552		16,552	73.6%	
4272 Furniture & Equipment	6,175	4,000	(2,175)		(2,175)	154.4%	
4275 Building Maintenance	2,837	2,500	(337)		(337)	113.5%	
4276 CCTV	0	250	250		250	0.0%	
4279 Fire & Security	525	655	130		130	80.2%	
4308 Golf Course Overheads	8,360	20,000	11,640		11,640	41.8%	
4309 Buggy Lease & Maintenance	7,403	9,250	1,848		1,848	80.0%	
Golf Course :- Indirect Expenditure	349,872	530,148	180,276	0	180,276	66.0%	0
Net Income over Expenditure	188,150	39,878	(148,272)				
102 Capital Costs-Golf & The View							
4155 Professional Fees	0	20,000	20,000		20,000	0.0%	
4301 Public Works Loan Payment	69,591	105,000	35,409		35,409	66.3%	
Capital Costs-Golf & The View :- Indirect Expenditure	69,591	125,000	55,409	0	55,409	55.7%	0
Net Expenditure	(69,591)	(125,000)	(55,409)				
103 The View							
1050 Income Rent	33,750	45,000	11,250			75.0%	
1093 Income Rates	1,854	0	(1,854)			0.0%	

Detailed Income & Expenditure by Budget Heading 30/11/2024

Month No: 8

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
1307 Income Bar Sales	1,850	0	(1,850)			0.0%	
1308 Income Food Sales	1,159	0	(1,159)			0.0%	
The View :- Income	38,613	45,000	6,387			85.8%	0
4051 Rates	1,854	0	(1,854)		(1,854)	0.0%	
4052 Water & Sewerage	(150)	0	150		150	0.0%	
4055 Electricity	(115)	0	115		115	0.0%	
4056 Gas	2	0	(2)		(2)	0.0%	
4107 Photocopier	(38)	0	38		38	0.0%	
4115 Insurance	2,958	3,355	397		397	88.2%	
4116 Web Site	60	0	(60)		(60)	0.0%	
4155 Professional Fees	488	2,000	1,513		1,513	24.4%	
4202 Linen Cleaning	121	0	(121)		(121)	0.0%	
4270 Vehicles & Equipment Maint	751	5,000	4,250		4,250	15.0%	
4275 Building Maintenance	14,288	11,000	(3,288)		(3,288)	129.9%	500
4276 CCTV	111	0	(111)		(111)	0.0%	
4279 Fire & Security	572	0	(572)		(572)	0.0%	
4316 The View Transition Costs	1,776	10,000	8,224		8,224	17.8%	
The View :- Indirect Expenditure	22,677	31,355	8,678	0	8,678	72.3%	500
Net Income over Expenditure	15,935	13,645	(2,290)				
6000 plus Transfer from EMR	500						
Movement to/(from) Gen Reserve	16,435						
Golf Course and The View :- Income	576,634	615,026	38,392			93.8%	
Expenditure	442,140	686,503	244,363	0	244,363	64.4%	
Net Income over Expenditure	134,494	(71,477)	(205,971)				
plus Transfer from EMR	500						
Movement to/(from) Gen Reserve	134,994						
Grand Totals:- Income	2,027,829	2,029,087	1,258			99.9%	
Expenditure	1,559,983	2,024,189	464,206	0	464,206	77.1%	
Net Income over Expenditure	467,847	4,898	(462,949)				
plus Transfer from EMR	239,719						
less Transfer to EMR	70,049						
Movement to/(from) Gen Reserve	637,517						

**Finance & General Purposes Committee
2024 - 2025**

1000 Codes = Income
4000 Codes = Expenditure

Financial Variance Report for F&GP Meetings				
		16th July 2024	10th October 2024	19th December 2024
201	Administration	17%	42%	67%
1062	Income Telephone Recharge		The income received is a higher percentage than expected for the period due to the increased costs which is reflected in the expenditure.	As previously reported
1176	Precept	This income is the first half of the Precept. The balance will be paid in September 24.	The full precept for the year has been received.	As previously reported
1190	Interest Received		Uncertain income should be budgeted prudently. However, the actual interest received to date suggests it could more than double the budget by the year end depending on the movement within the account.	As previously reported
4003	Sub Contracted Staff	While the staff restructuring is in progress, it has been necessary to hire temporary staff. Although this has resulted in an overbudget of £3,177, it is balanced by the salary budget which stands at £77,916 instead of the projected £82,320 by the end of month two.	The staffing structure is still ongoing with the need to continue with temporary staff during the months that the I&E relates to.	All temporary staff are now on the payroll and therefore this account should not be required for the rest of the year.
4009	Recruitment Costs		Unfortunately, the budget was not sufficient to cover the need of the recruitment this year and therefore has gone overbudget.	Whilst this account is overbudget, the overspend can be taken from ear marked reserves at year end.
4010	Staff Training	The minus figure relates to an accrual - ie where an invoice is still waiting to be received for training that related to the 2023 - 2024 financial year.		
4100	Telephone		When setting the budget, this didn't include two wireless routers and a broadband upgrade that we had to subscribe to with Schools ICT. It is anticipated that this account will be overbudget by the year end.	As previously reported
4108	Recycling & Shredding	The annual invoice has been received and paid for the main shredding bin. The balance will cover adhoc recycling needs (ie garage clearance) throughout the remainder of the year.	As previously reported	As previously reported
4112	Subscriptions	This is showing a high percentage of expenditure due to the majority of annual subscriptions being paid in full at the beginning of the year.	As previously reported	As previously reported
4113	Software Support	This is showing a high percentage of expenditure due to the half the microsoft annual fee already accounted for by an accrual at the beginning of the year.	As previously reported	As previously reported
4115	Insurance	This is account has now been paid in full for the year. The slight overspend is due to increasing the Fidelity Insurance as previously reported at the Full Council meeting on 20/06/24.	As previously reported	As previously reported
4155	Professional Fees		This account currently shows an overspend due to ongoing HR matters. This may be offset by the Professional Fees ear marked reserve at year-end, depending on the Committee's overall financial position.	As previously reported
4157	Audit Fees	The minus figure relates to an accrual - ie where an invoice is still waiting to be received for the year end audit relating to the 2023 - 2024 financial year.	As previously reported	The external auditor's invoice is still pending and is unlikely to be received until their investigation into the 2023 - 2024 accounts is concluded. This delay along with the additional costs incurred as a result of the investigation, is expected to push this account overbudget.

		16th July 2024	10th October 2024	19th December 2024
205	Premises Church Street			
1050	Income Rent			This income will be lower than budgeted due to an error in the initial budget, which incorrectly included previous back dated service charges. The total income is now expected to reach £7,557 by the year end.
4050	Rent Payable			Due to the landlords enacting an outstanding rent review earlier this year, this account will be overbudget by the year end. The new annual rent has increased by £5,980. Including the back dated rent to 28 January 2023, there will be an additional spend of £15,185.76 in this financial year. (The landlord waived their right to include backdated interest)
4059	Church Street Service Charges			We are expecting to be invoiced in March 2025
4115	Insurance	The unbudgeted expenditure within this cost centre relates to the new difibrillator	As previously reported	As previously reported
206	Hurdis House			
1050	Income Rent			As reported separately to councillors previously, this year's rental income is yet to be received.
1051	Income Insurance			As reported separately to councillors previously, this year's insurance income is yet to be received.
4115	Insurance	This is account has now been paid in full for the year. The slight overspend is due to underbudgeting, however the overall insurance expenditure covering all cost centres remains within budget.	As previously reported	As previously reported
4155	Professional Fees			This account currently shows a small overspend, however, this is anticipated to increase significantly by £10,000 - £15,000 due to recent circumstances with the property. A portion of the additional expenditure will be met from the ear marked reserve with the rest being used from General Reserves.
210	Civic Expenses			
4113	Software Support	This is showing a high percentage of expenditure due to the half the microsoft annual fee already accounted for by an accrual at the beginning of the year.	As previously reported	As previously reported
4115	Insurance	This account has been fully paid for the year.	As previously reported	As previously reported
4180	Room Hire	This expenditure relates to hire of halls for full council meetings.	This account is showing a high percentage of budget due to changing venues and the need to cancel bookings at short notice for cancelled meetings. It is expected that this will run over budget by the year end.	As previously reported
4183	Civic - Awards	The minus figure relates to an accrual - ie where an invoice is still waiting to be received relating to the 2023 - 2024 financial year.	As previously reported	As previously reported
4190	Election Costs			Whilst there is no expenditure expected, the full budget has been transferred to the ear marked reserve as approved when setting the 2024 - 2025 budget.
215	Grants			
4401	Grants		The majority of awarded grants were paid out in August with the remainder being paid once conditions have been met. There will be a small underspend which has been agreed to be put into an ear marked reserve at year end.	All approved grant monies have now been paid out with the balance being transferred to the ear marked reserve.



Report No:	132/24
Agenda Item No:	6
Committee:	Finance & General Purposes (F&GP)
Date:	19th December 2024
Title:	Finance & General Purposes Committee Draft Budget Report, 2025 - 2026
By:	Lucy Clark, Responsible Financial Officer (RFO)
Purpose of Report:	To present the F&GP Committee Draft Budgets for 2025 - 2026 and projected budgets to 2029 - 2030

Recommendations
The Finance & General Purposes Committee is recommended:
<ol style="list-style-type: none"> 1. To comment upon the draft Committee Budget for 2025 - 2026 (and the projected budgets to 2029 – 2030) and recommend its proposals to Full Council as part of the overall Town Council budget.

1. Background

- 1.1** The Town Council has a statutory duty to set a budget annually, and to use this budget to determine the amount requested as the precept.
- 1.2** Each Committee with budget responsibility formulates its own budget request, which is then consolidated and reviewed by the Finance & General Purposes Committee to formulate an overall budget for the Town Council.
- 1.3** Every effort is made to produce a draft proposal which accurately reflects the likely income and expenditure for the year, with figures based on known costs, inflationary increase and/or the best estimates where absolute figures are unavailable.

2. Summary

- 2.1 Attached to this report, as Appendix A, is the draft Finance & General Purposes Committee Budget for 2025 - 2026 and the projected budgets to 2029 - 2030.
- 2.2 All budgets have been set on a prudent basis. Income has only been included where certain, expenditure is realistic, and savings have been made and budgets minimised wherever possible.
- 2.3 This report includes explanations for any significant variances compared to the previous year's budget figures.
- 2.4 As part of the budget setting process, the figures have been reviewed by the relevant Town Council officers.
- 2.5 Overall budgeted income for the Committee has reduced from £58,723 in 2024 - 2025 to £58,495 in 2025 – 2026.
- 2.6 Expenditure has increased from £809,660 in 2024 - 2025 to £1,006,273 in 2025 - 2026.
- 2.7 The net result is an increase in the committee requirement from £750,937 in 2024 - 2025 to £947,778 in 2025 – 2026; an increase of £196,841.

3. Budget Information

Administration (cost centre 201)

- 3.1 Administration income is budgeted to increase from £20,550 in 2024 - 2025 to £50,780 in 2025 – 2026. Administration expenditure is budgeted to increase from £685,259 in 2024 - 2025 to £860,198 in 2025 - 2026. The net expenditure requirement for Administration is budgeted to increase from £664,709 in 2024 - 2025 to £809,418 in 2024 - 2025.
- 3.2 The most significant changes in income are anticipated in the following budget lines:

Income

1062 Telephone Recharge – this increase reflects the anticipated amount of expenditure related to the telephone costs that will be recharged.

1190 Interest Received - this budget has been increased from £20,000 to £50,000 to reflect the current higher interest rates which have significantly boosted the interest income earned on the Town Council's bank accounts.

Expenditure

4000, 4001 & 4002 Salaries - The National Joint Council (NJC) has recently reached an agreement for the 2024 - 2025 salary increase. A flat rate increase of £1,290 has been applied to all NJC pay points, from 2 to 43 inclusive. For the 2025 - 2026 predicted salary budgets, the same increase has been applied, along with any potential increments.

Additionally, the Government's Budget Statement includes an uplift of 1.2% across the board for Employer's National Insurance Contributions, and the reduction of the secondary threshold from £9,100 to £5,000 per year, which has given rise to a significant increase in costs. The figure calculated in 4002 is using the current Local Government Pension scheme contribution rate of 20.1%.

In addition to the above, at its meeting on 12th December, Full Council approved an increase in the salaries budget for 2025 – 2026 to accommodate a much-needed revision to the staff structure. This increase also gives rise to associated National Insurance and pension contribution increases..

4003 Sub-Contracted Costs - this budget has been reduced following approval of the new staffing structure that will be put in place.

4009 Recruitment Costs – this budget has been increased to cover the costs of necessary recruitment processes that are likely to occur in the new financial year.

4010 Staff Training – following the assessment of necessary training, this has resulted in a lower budget being required.

4100 Telecommunications – the 2024 - 2025 budget was underestimated, and the projected spend for the year is higher than budget to reflect actual usage. The 2025 - 2026 budget has been set based on the projected spend for this year.

4112 Subscriptions – previously, the list of subscriptions was approved during the first meeting of the municipal year. Moving forward, these will now be approved as part of the budget setting process. Below is the list of subscriptions along with their estimated costs for 2025 - 2026:

Chamber of Commerce Subscription	£46.35
Canva Pro Apr 25 – Mar 26	£1111.12

Employer Link Apr 25 - Mar 26	£482.04
SLCC Annual Subscription May 25 – May 26 (Town Clerk)	£489.25
ESALC Apr 25 – Mar 26	£1,276.77
NALC Apr 25 – Mar 26	£1,565.55
SLCC Membership May 25 – May 26 (HR & Governance Mgr)	£358.44
SEE Associate Membership Apr 25 – Mar 26	£412.00
SLCC Membership May 25 – May 26 (Assistant Town Clerk)	£358.44
Amazon Prime Business Basic Plan	£97.85
AAT 1 year subscription (RFO)	£167.89
The Purple Guide (event guide) 1 year subscription	£30.90
Total	£5,396.59

4113 Software Support – this budget has reduced due to the change in payroll processes and IRIS no longer being used. The costs for the external payroll provision now sit within the professional fees budget.

4155 Professional Fees – the increase of budget includes payroll services (as mentioned above), along with consultancy work on a new communications strategy.

4157 Audit Fees – the need to increase this budget is due to the External Auditor advising they are considering 2 resident’s objections to the 2023 - 2024 accounts. The External Auditor’s consideration of these objections, alongside any additional charges that arise would be charged at £355 per hour; the rate set by the Smaller Authorities Audit Appointments Ltd (SAAA), and the Town Council has no control over this rate or expenditure.

4272 Furniture & Equipment – the increased budget is to cover any items required from DSE assessments.

3.3 Church Street (205)

Income

1050 Income Rent – this relates to the service charge contribution received from Lewes District Council for the Tourist Information Centre. The reduced

budget reflects the correct income expected for the year as the previous budget included income for back dated service charges.

Expenditure

4050 Rent Payable – the increase is due to the landlord enacting an outstanding rent review in line with the lease agreement.

4059 Service Charge - this budget is for the utilities and cleaning costs that are recharged by the landlord. The budget has been based on the projected outturn for this year, which is higher than this year's budget.

3.4 Hurdis House (206)

Income

1050 Rent / 1051 Insurance – these budgets have been removed due to the previous tenancy ending and income no longer being payable.

Expenditure

4155 Professional Fees – this has been reduced due to the intention of the staff review to ensure many tasks previously outsourced can be managed internally, resulting in cost savings.

4275 Building Maintenance – this budget has increased to allow for necessary maintenance following the end of the previous tenancy.

4301 Public Works Loan Board – the loan will have been fully paid off by August 2025 and the budget has been reduced accordingly.

Civic Expenses (210)

4008 Members' Allowances – this budget is currently provisional and depends on the Committee's recommendation to Full Council regarding members' allowances. Further details are outlined in a separate report included elsewhere on this agenda.

4180 Room Hire – this budget has increased to account for the more frequent need to hold Full Council meetings at larger venues.

4189 Young Mayor – this account has been removed in line with the decision to retire the roles of Young and Deputy Young Mayors. These roles are being replaced by a Youth Ambassador Board. Any necessary costs, such as DBS checks, will now be covered under the 'Civic Other' account.

4190 Election Costs - elections are budgeted annually to be added to the Election Ear Marked Reserve (EMR). This ensures that sufficient funds are available to cover the election costs every four years.

3.5 Grants Pool (215)

While the net requirement within the cost centre remains unchanged, adjustments have been made within both accounts as follows:

4401 Grants – this has been reduced by £4,000; however, there is a balance of £3,282 in the Discretionary Grants EMR that can be utilised if necessary.

4406 Service Funding Agreements – this budget has been increased to cover the three-year Service Level Agreements for Cuckmere Buses (£2,500) and Lewes District Citizen’s Advice (£6,500).

4. Earmarked Reserves (EMRs)

4.1 The balances of EMRs relevant to this Committee are as follows:

EMR320 Elections - there is currently £34,646.10 in this EMR, which includes the current year’s budget of £10,000.

EMR329 Discretionary Grants – there is currently £3,282 in this EMR, which is the underspend from the 2024 - 2025 grants process as requested by this Committee.

EMR335 Recruitment Costs – there is currently £5,000 in this EMR to fund costs incurred from unexpected recruitment.

EMR353 Professional Fees – this EMR is shared by other committees, and it currently holds £20,561.93 to meet unknown liabilities. However, due to the significant overspend relating to Hurdis House, the whole of this EMR will be depleted by the year end.

EMR355 Civic Expenses – this EMR of £1,242 is from Civic underspends and is a contingency for unknown liabilities, such as the Mayor’s Chain or Freedom of the Town, for example.

EMR369 VAT Partial Exemption Calculations – this EMR of £19,499 holds funds received as a result of partial exemption calculations. It serves as a contingency to cover potential VAT liabilities that may arise from future partial exemption calculations.

EMR370 Training – there is currently £3,000 in this EMR for future training needs.

EMR371 Mayoral Fund – as the financial year ends before the conclusion of the mayoral term, any remainder or surplus from the Mayor's Budget is transferred into this EMR. This ensures the outgoing mayor can access their remaining budget without impacting the budget allocated for the new mayor elected in the new municipal year. Since this surplus was not required, it is now being returned to the general reserves leaving a zero balance.

5. Financial Appraisal

- 5.1** The bottom line shows that overall, this Committee's budget requirement has increased by £196,841, from £750,937 to £947,778.
- 5.2** The budget represents one part of the Town Council's overall budget and must be combined with other committee budgets to formulate the overall precept requirement.
- 5.3** All committee budgets have now been drafted and the tax base figure has been confirmed by Lewes District Council as 9,765.
- 5.4** The overall Town Council budget currently shows that an annual increase to the Band D figure will be £16.30 per annum; 31 pence per week, (14.41%). This figure may change if the decision is made not to introduce a members' allowance or as a result of other minor amendments prior to the final report being approved at the January Full Council meeting on 23rd January 2025.
- 5.5** For every £10,000 increase or decrease in the draft budget, the Band D equivalent changes by approximately £1.01 (0.89%).

6. Contact Officer

- 6.1** The Contact Officer for this report is Lucy Clark, Responsible Financial Officer (RFO).

Account Code	Cost Centre	2024-25 Final Budget	2025-26 Draft Budget	2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget	2029-30 Projected Budget
<u>Administration</u>							
Cost Centre 201							
1062	Income Telephone Recharge	550	780	803	828	852	878
1190	Interest Received	20,000	50,000	8,000	8,240	8,487	8,742
Administration Income		20,550	50,780	8,803	9,068	9,340	9,620
4000	Salaries & Wages	493,916	613,624	632,033	650,994	670,524	690,639
4001	Employers NI	45,741	76,731	79,033	81,404	83,846	86,361
4002	Employers Superannuation	85,681	105,605	108,773	112,036	115,397	118,859
4003	Sub-contracted Costs	5,000	1,500	1,545	1,591	1,639	1,688
4009	Recruitment Costs	500	1,000	500	500	500	500
4010	Staff Training	4,000	3,000	3,090	3,183	3,278	3,377
4012	Staff Expenses	800	1,000	1,030	1,061	1,093	1,126
4015	Office Refreshments	100	100	103	106	109	113
4100	Telecommunications	3,300	4,635	4,774	4,917	5,065	5,217
4105	Postage	250	250	258	265	273	281
4106	Stationery	1,300	1,000	1,030	1,061	1,093	1,126
4107	Photocopier	1,890	1,350	1,391	1,432	1,475	1,519
4108	Recycling and Shredding	400	400	412	424	437	450
4110	Advertising & Publicity	2,000	1,500	1,545	1,591	1,639	1,688
4112	Subscriptions	5,755	5,397	5,559	5,726	5,897	6,074
4113	Software Support	12,700	11,000	11,330	11,670	12,020	12,381
4114	Licence Fee	60	77	79	82	84	87
4115	Insurance	1,820	1,990	2,050	2,111	2,174	2,240
4116	Web Site	1,200	1,000	1,030	1,061	1,093	1,126
4118	IT Hardware & Equipment	4,335	4,000	4,120	4,244	4,371	4,502
4154	Land Registry Fees	100	100	103	106	109	113
4155	Professional Fees	7,300	10,500	10,815	11,139	11,474	11,818
4156	Bank Charges	1,800	1,339	1,379	1,421	1,463	1,507
4157	Audit Fees	3,111	10,000	10,300	10,609	10,927	11,255
4180	Room Hire	-	-	-	-	-	-
4199	Other Expenditure	200	100	103	106	109	113
4272	Furniture & Equipment	2,000	3,000	3,090	3,183	3,278	3,377
Administration Expenditure		685,259	860,198	885,474	912,023	939,369	967,535
<u>Net (Expenditure) Income</u>		(664,709)	(809,418)	(876,670)	(902,956)	(930,029)	(957,915)
<u>Premises - Church Street</u>							
Cost Centre 205							
1050	Income Rent	9,000	7,715	7,946	8,185	8,430	8,683
Premises - Church Street Income		9,000	7,715	7,946	8,185	8,430	8,683
4050	Rent Payable	21,000	25,760	25,760	25,760	25,760	25,760

Account Code	Cost Centre	2024-25 Final Budget	2025-26 Draft Budget	2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget	2029-30 Projected Budget
4051	Rates	8,715	8,601	8,859	9,124	9,398	9,680
4059	Church Street Service Charge	17,000	24,250	24,978	25,727	26,499	27,294
4115	Insurance	-	5	5	5	5	6
4270	Vehicle & Equipment Maintenance	464	444	457	471	485	500
4275	Building Maintenance	1,625	1,000	1,030	1,061	1,093	1,126
4276	CCTV	300	113	117	120	124	128
Premises - Church St Expenditure		49,104	60,173	61,205	62,268	63,364	64,492
<u>Net (Expenditure) Income</u>		(40,104)	(52,458)	(53,259)	(54,084)	(54,933)	(55,809)
<u>Premises - Hurdis House</u>							
Cost Centre 206							
1050	Income Rent	28,718	-	-	-	-	-
1051	Income Insurance Recharge	455	-	-	-	-	-
Premises - Hurdis House Income		29,173	-	-	-	-	-
4115	Insurance	455	482	497	511	527	543
4155	Professional Fees	5,000	2,000	1,000	1,000	1,000	1,000
4275	Building Maintenance	1,000	5,000	1,000	1,000	1,000	1,000
4301	Public Works Loan Board	15,005	7,500	-	-	-	-
Premises-Hurdis House Expenditure		21,460	14,982	2,497	2,511	2,527	2,543
<u>Net (Expenditure) Income</u>		7,713	(14,982)	(2,497)	(2,511)	(2,527)	(2,543)
<u>Civic Expenses</u>							
Cost Centre 210							
4008	Members Allowances		15,750	16,223	16,709	17,210	17,727
4013	Members Expenses	125	100	103	106	109	113
4014	Members Training	2,000	1,500	1,545	1,591	1,639	1,688
4106	Stationery	100	50	52	53	55	56
4113	Software Support	2,600	2,607	2,685	2,766	2,849	2,934
4115	Insurance	62	63	65	67	69	71
4118	IT Hardware & Equipment	-	-	-	100	-	-
4180	Room Hire	600	2,750	2,833	2,917	3,005	3,095
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	206	212	219	225
4184	Civic - Other	1,000	1,000	1,030	1,061	1,093	1,126
4188	Town Crier Expenses	200	200	200	200	200	200
4189	Young Mayor	250	-	-	-	-	-
4190	Election Costs	10,000	10,000	10,000	10,000	10,000	10,000

Account Code	Cost Centre	2024-25 Final Budget	2025-26 Draft Budget	2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget	2029-30 Projected Budget
	Civic Expenses Expenditure	18,837	35,920	36,640	37,483	38,147	38,934
	<u>Net (Expenditure) Income</u>	(18,837)	(35,920)	(36,640)	(37,483)	(38,147)	(38,934)
	<u>Grants Pool</u>						
4401	Grants	30,000	26,000	26,500	26,500	26,500	26,500
4406	Service Funding Agreements	5,000	9,000	8,500	8,500	8,500	8,500
	Grants Expenditure	35,000	35,000	35,000	35,000	35,000	35,000
	<u>Net (Expenditure) Income</u>	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)
	<u>F&GP COMMITTEE SUMMARY</u>						
201	Administration	(664,709)	(809,418)	(876,670)	(902,956)	(930,029)	(957,915)
205	Premises Church Street	(40,104)	(52,458)	(53,259)	(54,084)	(54,933)	(55,809)
206	Premises Hurdis House	7,713	(14,982)	(2,497)	(2,511)	(2,527)	(2,543)
210	Civic Expenses	(18,837)	(35,920)	(36,640)	(37,483)	(38,147)	(38,934)
215	Grants	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)
	Total Net Expenditure (Income)	(750,937)	(947,778)	(1,004,066)	(1,032,033)	(1,060,636)	(1,090,201)
	Total Committee Income	58,723	58,495	16,750	17,252	17,770	18,303
	Total Committee Expenditure	809,660	1,006,273	1,020,816	1,049,286	1,078,406	1,108,504
	<u>Net Committee Requirement</u>	(750,937)	(947,778)	(1,004,066)	(1,032,033)	(1,060,636)	(1,090,201)



Report No:	132/24
Agenda Item No:	7
Committee:	Finance & General Purposes
Date:	19th December 2024
Title:	Draft Full Council Budget Report 2025 - 2026
By:	Lucy Clark, Responsible Financial Officer (RFO)
Purpose of Report:	To present the draft Full Council Budget and Precept requirement for 2025 - 2026 and projected budgets to 2029 - 2030

Recommendations
The Committee is recommended:
1. To comment upon the draft Full Council Budget and Precept requirement for 2025 - 2026 (and projected budgets to 2029 - 2030) and agree a recommendation to Full Council

1. Background

- 1.1** The Town Council has a statutory duty to set a budget annually, and to use this budget to determine the amount requested as the precept.
- 1.2** Each committee with budget responsibility formulates its own budget request, which is then consolidated and reviewed by the Finance & General Purposes Committee to formulate an overall budget for the Council.
- 1.3** The overall budget determines the amount required to be raised via the precept, although this figure may be adjusted through the use of, or need to replenish, reserve balances held by the council.
- 1.4** It is a statutory requirement that final approval of the budget and precept can only be agreed by a meeting of the Full Council. The Town Council's

process is that this approval is based upon any recommendations received from the Finance & General Purposes Committee.

- 1.5 Every effort is made to produce a draft proposal which accurately reflects the likely income and expenditure for the year, with figures based on known costs, inflationary increase and/or the best estimates where absolute figures are unavailable.

2. Precept Calculation

- 2.1 The precept is the amount requested by the Town Council from the billing authority and forms part of the overall council tax bill issues to residents.
- 2.2 The amount paid by residents is dependent upon the tax base of the area, which is the estimated full year equivalent number of chargeable dwellings, after taking into consideration any discounts applicable in relation to the circumstances of individuals living in the property.
- 2.3 The precept amount paid to the Town Council is shown on residents' council tax bills, alongside a percentage increase figure compared to the previous financial year.
- 2.4 Comparative data between councils is based on the Band D equivalent figure, which is deemed to be the average sized property across the country.
- 2.5 The Band D equivalent is calculated using the tax base figure, which is provided by the billing authority. The tax base figure for 2025 - 2026 was agreed at the Lewes District Council Cabinet meeting held on 5th December 2024, and for Seaford Town Council is 9,765.
- 2.6 The Band D equivalent is calculated by using the equation below:
Precept requirement ÷ tax base = Band D equivalent

3. Comparative data

- 3.1 While each Town and Parish Council is unique in its nature, with differing population demographics and service and facility provisions, it can be helpful to compare with other councils in the local area.
- 3.2 The table below shows the current year (2024 - 2025) council tax data for neighbouring town councils within the Lewes District.

Council	District	Precept	Tax Base	Band D
Lewes	Lewes	£1,462,796	6,328.1	£231.16
Peacehaven	Lewes	£864,932	5,044.9	£171.45
Newhaven	Lewes	£672,430	3,390.8	£169.77
Telscombe	Lewes	£299,937	2,577.5	£116.37
<i>Seaford</i>	<i>Lewes</i>	<i>£1,101,019</i>	<i>9,729.9</i>	<i>£113.16</i>

3.3 For further comparative information, the average Band D equivalent of these Town Councils for 2024 - 2025 is £160.38.

4. Summary

4.1 Attached to this report, as Appendix A, is the draft Full Council Budget for 2025 - 2026.

4.2 This is made up of the individual budgets for each of the Committees and includes the draft proposal for the Finance & General Purposes Committee as detailed in a separate report.

4.3 Overall budgeted income for the Full Council budget has increased from £928,068 in 2024 - 2025 to £965,803 in 2025 - 2026 and budgeted expenditure has increased from £2,024,187 in 2024 - 2025 to £2,229,988 in 2025 - 2026. The net result is an increase in the Full Council requirement from £1,096,119 in 2024 - 2025 to £1,264,184 in 2025 - 2026.

4.4 As there are no movements from the earmarked reserves, the precept requirement to balance the budget for 2025 - 2026 is £1,264,184. This equates to increasing the Band D equivalent sum from £113.22 in 2024 - 2025 to £129.46 in 2025 - 2026, an increase of £16.30 per Band D household per annum; or thirty-one pence per week (a 14.41% increase).

4.5 Over recent financial years the Town Council has worked hard to keep precept increases to an absolute minimum, requiring no uplift in 2023 - 2024 and just 1.86% increase in 2024 - 2025. However, for 2025 - 2026 there are significant unavoidable additional costs that must be funded by the Town Council.

5. Financial Appraisal

5.1 The precept requirement is needed to support the budget of the Town Council to deliver the planned services and facilities for 2025 - 2026.

5.2 The proposal to increase the Band D equivalent sum by 14.41% exceeds the current inflation rate, but due to substantial increases in costs, in practical terms, this means an additional £16.30 per year; or thirty-one pence per week. This modest increase will ensure the Town Council can continue to fund services and facilities to deliver on the priorities identified within the Town Council's strategic plan, while keeping the financial burden on residents as small as possible in these challenging economic times.

6. Contact Officer

6.1 The contact Officer for this report is Lucy Clark, RFO.

Committee		2024-25 Final Budget	2025-26 DRAFT Budget	2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget	2029-30 Projected Budget
Finance & General Purposes	Income	58,723	58,495	16,750	17,252	17,770	18,303
	Expenditure	809,660	1,006,273	1,020,816	1,049,286	1,078,406	1,108,504
	Net Expenditure	-750,937	-947,778	-1,004,066	-1,032,033	-1,060,636	-1,090,201
Community Services	Income	254,319	248,425	246,555	258,190	266,465	274,875
	Expenditure	528,024	531,745	496,821	508,524	514,163	536,977
	Net Expenditure	-273,705	-283,320	-250,266	-250,334	-247,698	-262,102
Golf and The View	Income	615,026	658,883	688,182	706,773	725,922	745,645
	Expenditure	686,503	691,970	711,484	736,429	753,058	737,287
	Net Expenditure	-71,477	-33,087	-23,301	-29,655	-27,136	8,358
Total Committees	Income	928,068	965,803	951,488	982,215	1,010,157	1,038,823
	Expenditure	2,024,187	2,229,988	2,229,121	2,294,238	2,345,627	2,382,768
Total Net Expenditure		-1,096,119	-1,264,184	-1,277,634	-1,312,023	-1,335,471	-1,343,945
Plus							
Funded FROM Earmarked Reserves							
EMR344 - Projects		10,000					
From General Reserves							
		-1,086,119	-1,264,184	-1,277,634	-1,312,023	-1,335,471	-1,343,945
Less							
Transfers TO Earmarked Reserves							
EMR334 - Seaford Head/SH Barn		10,000					
EMR344 - Projects Reserve		(19,500)					
EMR368-Tennis Courts		(5,400)					
To General Reserves		-	-				
Funding Requirement- Precept		-1,101,019	-1,264,184	-1,277,634	-1,312,023	-1,335,471	-1,343,945
Tax Base		9,729.9	9,765.00	9,765.0	9,765.0	9,765.0	9,765.0
Band D Council Tax		-113.16	-129.46	-130.84	-134.36	-136.76	-137.63
Council Tax increase (%)		1.86%	14.41%	1.06%	2.69%	1.79%	0.63%
Council Tax Band D increase (£)		-£2.07	-£16.30	-£1.38	-£3.52	-£2.40	-£0.87

Account Code	Cost Centre	2024-25 Final Budget	2025-26 DRAFT Budget	2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget	2029-30 Projected Budget
Salts Recreation Ground							
Cost Centre 105							
1025	Income Sponsorship	230	230	-	-	-	-
1050	Income Rent	2,180	2,252	2,352	2,455	2,477	2,477
1051	Income Insurance Recharge	1,854	1,991	2,051	2,112	2,176	2,241
1057	Income Electricity Recharge	8,610	7,234	7,451	7,674	7,904	8,142
1058	Income Water Recharge	4,988	5,138	5,292	5,451	5,614	5,782
1066	Concession Income	24,000	24,000	25,000	26,000	27,000	28,000
1073	Sports Pitch Hire & Green Fees	5,000	5,435	5,598	5,766	5,939	6,117
1095	Tennis Court Income - Annual Pass	3,025	3,135	2,750	2,750	2,750	2,750
1096	Tennis Court Income- Pay & Play	3,500	3,502	3,500	3,500	3,500	3,500
1097	Tennis Court Income- Coaching Fees	-	-	-	-	-	-
Salts Recreation Ground Income		53,387	52,916	53,993	55,708	57,360	59,009
4052	Water & Sewerage	12,600	13,755	14,168	14,593	15,030	15,481
4053	Tennis Electric	404	366	377	388	400	412
4054	Salts Café Electric	8,434	7,375	7,596	7,824	8,059	8,301
4055	Electricity	674	800	824	849	874	900
4095	Tennis Court Expenditure	7,282	8,582	7,582	7,632	7,932	8,182
4096	LTA loan	1,875	5,125	9,625	12,750	12,750	12,750
4100	Telecommunications	355	348	359	369	380	392
4115	Insurance	3,735	3,886	4,003	4,123	4,247	4,374
4155	Professional Fees	1,000	-	-	-	-	-
4201	Cleaning & Hygiene	16,725	-	-	-	-	-
4203	Public Toilet Cleaning	-	12,000	12,360	12,731	13,113	13,506
4250	Memorial Bench	500	500	515	530	546	563
4251	Dog Bin Emptying	2,611	1,593	1,641	1,690	1,741	1,793
4252	Additional Litter Pick	1,000	1,000	1,030	1,061	1,093	1,126
4260	Grounds Maintenance Contract	74,500	73,087	75,280	77,538	79,864	82,260
4261	General Maintenance	6,100	4,590	4,728	4,870	5,016	5,166
4275	Building Maintenance	5,000	1,740	1,792	1,846	1,901	1,958
4276	CCTV	850	3,540	556	573	590	608
4283	Playground	20,000	10,000	10,000	10,000	10,000	10,000
Salts Recreation Ground Expenditure		163,645	148,288	152,435	159,367	163,537	167,773
Net (Expenditure) Income		(110,258)	(95,372)	(98,442)	(103,659)	(106,177)	(108,763)
Crouch Recreation Ground							
Cost Centre 106							
1050	Income Rent	2,550	2,550	2,550	2,805	2,805	2,805
1051	Income Insurance Recharge	668	746	768	791	815	839
1058	Income Water Recharge	600	2,450	2,524	2,599	2,677	2,757
1073	Sports Pitch Hire & Green Fees	10,500	11,989	12,349	12,719	13,101	13,494
Crouch Recreation Ground Income		14,318	17,735	18,190	18,915	19,398	19,896
4052	Water & Sewerage	3,000	8,112	8,355	8,606	8,864	9,130
4115	Insurance	931	1,045	1,077	1,109	1,142	1,177
4155	Professional Fees	1,000	-	-	-	-	-
4203	Public Toilet Cleaning	-	6,000	6,180	6,365	6,556	6,753
4250	Memorial Bench	500	500	515	530	546	563
4251	Dog Bin Emptying	1,778	1,138	1,172	1,207	1,244	1,281
4260	Grounds Maintenance Contract	28,400	29,252	30,130	31,033	31,964	32,923
4261	General Maintenance	5,000	3,610	3,718	3,830	3,945	4,063
4275	Building Maintenance	4,000	2,450	2,000	2,000	2,000	2,000
4283	Playground	5,000	4,000	4,000	4,000	4,000	5,000

Account Code	Cost Centre	2024-25 Final Budget	2025-26 DRAFT Budget	2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget	2029-30 Projected Budget
	Crouch Recreation Ground Expenditure	49,609	56,108	57,147	58,682	60,262	62,890
	Net (Expenditure) Income	(35,291)	(38,373)	(38,957)	(39,767)	(40,864)	(42,994)
	<u>Martello Fields</u>						
	Cost Centre 107						
1050	Income Rent	5,000	5,351	5,512	5,677	5,847	6,023
	Martello Fields Income	5,000	5,351	5,512	5,677	5,847	6,023
4115	Insurance	-	6	7	7	7	7
4251	Dog Bin Emptying	1,425	911	938	966	995	1,025
4260	Grounds Maintenance Contract	14,317	15,801	16,275	16,763	17,266	17,784
4261	General Maintenance	2,000	1,000	1,030	1,061	1,093	1,126
	Martello Fields Expenditure	17,742	17,718	18,250	18,797	19,361	19,942
	Net (Expenditure) Income	(12,742)	(12,367)	(12,738)	(13,120)	(13,514)	(13,919)
	<u>Other Open Spaces</u>						
	Cost Centre 108						
1050	Income Rent	90	90	90	90	90	90
	Other Open Spaces Income	90	90	90	90	90	90
4052	Water & Sewerage	200	390	402	414	426	439
4115	Insurance	50	53	54	56	57	59
4154	Land Registry Fees	60	60	60	60	60	60
4155	Professional Fees	1,000	-	-	-	-	-
4250	Memorial Bench	500	500	515	530	546	563
4251	Dog Bin Emptying	2,844	1,821	1,876	1,932	1,990	2,050
4260	Grounds Maintenance Contract	45,248	25,307	26,067	26,849	27,654	28,484
4261	General Maintenance	7,200	7,780	8,013	8,254	8,501	8,756
4268	Grass Verge Cutting	-	25,000	27,000	27,810	28,644	29,504
4275	Building Maintenance	1,000	1,000	1,000	1,000	1,000	1,000
	Other Open Spaces Expenditure	58,102	61,911	64,986	66,904	68,880	70,914
	Net (Expenditure) Income	(58,012)	(61,821)	(64,896)	(66,814)	(68,790)	(70,824)
	<u>Crypt</u>						
	Cost Centre 113						
1057	Income Electricity Recharge	-	1,800	1,854	1,910	1,967	2,026
1058	Income Water Recharge	-	315	324	334	344	355
1063	Income Gas Recharge	-	1,148	1,182	1,217	1,254	1,292
	Crypt Income	-	3,263	3,360	3,461	3,565	3,672
4052	Water & Sewerage	-	315	324	334	344	355
4055	Electricity	-	1,800	1,854	1,910	1,967	2,026
4056	Gas	-	1,148	1,182	1,217	1,254	1,292
4115	Insurance	305	313	323	332	342	352
4275	Building Maintenance	3,000	10,000	10,000	10,000	10,000	10,000
4279	Fire & Security	75	150	155	159	164	169
	Crypt Expenditure	3,380	13,726	13,837	13,953	14,071	14,193

Account Code	Cost Centre	2024-25 Final Budget	2025-26 DRAFT Budget	2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget	2029-30 Projected Budget
<u>Net (Expenditure) Income</u>		(3,380)	(10,463)	(10,477)	(10,491)	(10,506)	(10,521)
<u>South Street Toilets</u>							
Cost Centre 114							
4201	Cleaning & Hygiene	15,165	-	-	-	-	-
4203	Public Toilet Cleaning	-	13,500	13,905	14,322	14,752	15,194
4275	Building Maintenance	2,000	1,680	1,730	1,782	1,836	1,891
South Street Expenditure		17,165	15,180	15,635	16,104	16,588	17,085
<u>Net (Expenditure) Income</u>		(17,165)	(15,180)	(15,635)	(16,104)	(16,588)	(17,085)
<u>Martello Tower</u>							
4115	Insurance	3,420	3,522	3,627	3,736	3,848	3,964
4275	Building Maintenance	15,000	18,000	1,000	1,000	1,000	1,000
Martello Tower Expenditure		18,420	21,522	4,627	4,736	4,848	4,964
<u>Net (Expenditure) Income</u>		(18,420)	(21,522)	(4,627)	(4,736)	(4,848)	(4,964)
<u>Seaford Head Estate</u>							
Cost Centre 116							
1011	Income Filming	20,000	20,000	20,000	20,000	20,000	20,000
1021	Income South Hill Barn	1,000	300	300	300	300	300
1050	Income Rent	10,000	10,000	10,000	10,000	10,000	10,000
1053	Income Grants	3,250	-	-	-	-	-
1066	Income Concession	3,480	3,500	3,600	3,700	3,800	3,900
Seaford Head Estate Income		37,730	33,800	33,900	34,000	34,100	34,200
4115	Insurance	480	555	572	589	607	625
4155	Professional Fees	11,000	-	-	-	-	-
4156	Bank Charges	16	-	-	-	-	-
4203	Public Toilet Cleaning	-	6,000	6,180	6,365	6,556	6,753
4250	Memorial Bench	500	500	500	500	500	500
4251	Dog Bin Emptying	1,425	911	938	966	995	1,025
4260	Grounds Maintenance Contract	1,344	1,285	1,324	1,364	1,405	1,447
4261	General Maintenance	3,000	1,445	3,000	3,000	3,000	3,000
4275	Buildings Maintenance	4,000	1,000	1,030	1,061	1,093	1,126
4279	Fire & Security	-	245	252	260	268	276
4500	Nature Reserve Expenses	21,450	22,343	23,013	23,703	24,415	25,147
4501	Filming Expenses	4,000	4,000	4,000	4,000	4,000	4,000
Seaford Head Estate Expenditure		47,215	38,284	40,809	41,808	42,838	43,898
<u>Net (Expenditure) Income</u>		(9,485)	(4,484)	(6,909)	(7,808)	(8,738)	(9,698)
<u>Seafront</u>							
Cost Centre 117							
1011	Income Filming	200	200	200	200	200	200
1025	Income Sponsorship	460	460	-	-	-	-
1057	Income Electricity Recharge	12,600	5,000	-	-	-	-
1058	Income Water Recharge	150	218	225	231	238	245
1066	Income Concession	64,540	63,248	63,098	69,690	73,500	77,370
Seafront Income		77,950	69,126	63,523	70,121	73,938	77,815
4022	Telescope Expenditure	200	200	206	212	219	225

Account Code	Cost Centre	2024-25 Final Budget	2025-26 DRAFT Budget	2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget	2029-30 Projected Budget
4052	Water & Sewerage	150	205	211	217	224	231
4055	Electricity	12,600	6,000	6,180	6,365	6,556	6,753
4115	Insurance	975	1,285	1,324	1,364	1,405	1,447
4155	Professional fees	-	-	1,000	1,000	1,000	1,000
4201	Cleaning & Hygiene	18,200	-	-	-	-	-
4203	Public Toilet Cleaning	-	16,000	16,480	16,974	17,484	18,008
4250	Memorial Bench	500	500	515	530	546	563
4253	Shelters	2,400	3,000	3,090	3,183	3,278	3,377
4261	General Maintenance	10,000	7,105	8,000	8,000	8,000	8,000
4270	Vehicles & Equipment Maintenance	150	150	155	159	164	169
4275	Building Maintenance	1,000	1,335	1,375	1,416	1,459	1,503
4276	CCTV	-	2,880	185	191	197	203
4501	Filming Expenses	40	40	40	40	40	40
Seafront Expenditure		46,215	38,700	38,761	39,653	40,571	41,517
Net (Expenditure) Income		31,735	30,426	24,761	30,469	33,367	36,298
Beach Huts							
Cost Centre 118							
1057	Income Electricity Recharge	50	50	52	53	55	56
1060	Beach Hut Site Licence	28,411	28,987	29,857	30,753	31,675	32,626
1061	Beach Hut Annual Rental	12,837	13,222	13,619	14,027	14,448	14,882
1066	Beach Hut Concessions x 4	4,900	4,900	5,000	5,100	5,200	5,300
1094	Income Seasonal Beach Huts	14,550	14,000	14,420	14,853	15,298	15,757
Beach Huts Income		60,748	61,160	62,947	64,786	66,676	68,621
4019	Rechargeable Expenditure	-	-	-	-	-	-
4021	Electricity Top Up Cards	-	-	50	-	-	50
4051	Rates	4,677	5,045	5,197	5,353	5,513	5,679
4052	Water & Sewerage	100	480	494	509	525	540
4055	Electricity	300	1,006	1,036	1,067	1,099	1,132
4115	Insurance	600	606	624	643	662	682
4258	Seasonal Beach Hut Revenue Expenditure	15,225	13,500	13,905	14,322	14,752	15,194
4275	Building Maintenance	5,000	900	1,500	1,500	1,500	1,500
4502	Toilet Hire	-	1,313	1,353	1,393	1,353	1,393
Beach Huts Expenditure		25,902	22,850	24,158	24,787	25,403	26,170
Net (Expenditure) Income		34,846	38,310	38,789	39,999	41,274	42,451
Old Town Hall							
Cost Centre 119							
1050	Income Rent	1,600	-	-	-	-	-
1051	Income Insurance Recharge	193	-	-	-	-	-
1066	Income Concession	-	2,664	2,664	3,000	3,000	3,000
Old Town Hall Income		1,793	2,664	2,664	3,000	3,000	3,000
4115	Insurance	193	204	210	216	223	230
4275	Building Maintenance	1,300	500	515	530	546	563
Old Town Hall Expenditure		1,493	704	725	747	769	792
Net (Expenditure) Income		300	1,960	1,939	2,253	2,231	2,208
Seaford In Bloom							

Account Code	Cost Centre	2024-25 Final Budget	2025-26 DRAFT Budget	2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget	2029-30 Projected Budget
Cost Centre 121							
1025	Other Income	500	500	500	500	500	500
Seaford In Bloom Income		500	500	500	500	500	500
4402	Seaford In Bloom	6,000	6,263	6,451	6,645	6,844	7,050
Seaford In Bloom Expenditure		6,000	6,263	6,451	6,645	6,844	7,050
Net (Expenditure) Income		(5,500)	(5,763)	(5,951)	(6,145)	(6,344)	(6,550)
Allotments							
Cost Centre 125							
1050	Income Rent	1,338	1,350	1,391	1,433	1,476	1,520
Allotments Income		1,338	1,350	1,391	1,433	1,476	1,520
4261	General Maintenance	500	500	500	500	500	500
Allotments Expenditure		500	500	500	500	500	500
Net (Expenditure) Income		838	850	891	933	976	1,020
Other Recreation							
Cost Centre 130							
4410	Swimming Pool	10,000	10,000	10,000	10,000	10,000	10,000
Other Recreation Expenditure		10,000	10,000	10,000	10,000	10,000	10,000
Net (Expenditure) Income		(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
CCTV							
Cost Centre 134							
4055	Electricity	3,465	4,163	4,288	4,417	4,549	4,686
4115	Insurance	426	163	168	173	178	183
4276	CCTV	9,000	2,800	2,884	(1)	(6,386)	2,971
CCTV Expenditure		12,891	7,126	7,340	4,589	(1,659)	7,839
Net (Expenditure) Income		(12,891)	(7,126)	(7,340)	(4,589)	1,659	(7,839)
Community Service Events							
Cost Centre 135							
1025	Sponsorship	1,000	-	-	-	-	-
1083	Income Street Market	465	471	485	499	514	530
4080	D-Day/Victory Days	10,000	2,000	2,060	2,122	2,185	2,251
4115	Insurance	65	66	68	70	72	74
4195	Events Expenditure	1,180	1,500	1,500	1,500	1,500	1,500
4273	Christmas Lights	10,000	10,000	10,000	10,000	10,000	10,000
4281	Christmas Event Expenditure	6,000	6,500	6,500	6,500	6,500	6,500
4282	Armed Forces Day Expenditure	-	-	-	-	-	-
Net (Expenditure) Income		(25,780)	(19,595)	(19,643)	(19,692)	(19,743)	(19,795)
Projects Pool							
Cost Centre 225							

Account Code	Cost Centre	2024-25 Final Budget	2025-26 DRAFT Budget	2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget	2029-30 Projected Budget
4155	Professional Fees	5,000	-	-	-	-	-
4274	Project Expenditure	16,500	11,000	20,000	20,000	20,000	20,000
4424	South Hill Barn Development	-	40,800	-	-	-	-
Projects Pool Expenditure		21,500	51,800	20,000	20,000	20,000	20,000
Net (Expenditure) Income		(21,500)	(51,800)	(20,000)	(20,000)	(20,000)	(20,000)
<u>Planning & Highways</u>							
Cost Centre 301							
4263	Bus Shelter Maintenance/Cleaning	1,000	1,000	1,030	1,061	1,093	1,126
Planning & Highways Expenditure		1,000	1,000	1,030	1,061	1,093	1,126
Net Expenditure (Income)		(1,000)	(1,000)	(1,030)	(1,061)	(1,093)	(1,126)
<u>COMMUNITY SERVICES COMMITTEE SUMMARY</u>							
Net Expenditure (Income)							
105	Salts Recreation Ground	(110,258)	(95,372)	(98,442)	(103,659)	(106,177)	(108,763)
106	The Crouch Recreation Ground	(35,291)	(38,373)	(38,957)	(39,767)	(40,864)	(42,994)
107	Martello Fields	(12,742)	(12,367)	(12,738)	(13,120)	(13,514)	(13,919)
108	Other Open Spaces	(58,012)	(61,821)	(64,896)	(66,814)	(68,790)	(70,824)
113	Crypt	(3,380)	(10,463)	(10,477)	(10,491)	(10,506)	(10,521)
114	South Street	(17,165)	(15,180)	(15,635)	(16,104)	(16,588)	(17,085)
115	Martello Tower	(18,420)	(21,522)	(4,627)	(4,736)	(4,848)	(4,964)
116	Seaford Head Estate	(9,485)	(4,484)	(6,909)	(7,808)	(8,738)	(9,698)
117	Seafront	31,735	30,426	24,761	30,469	33,367	36,298
118	Beach Huts	34,846	38,310	38,789	39,999	41,274	42,451
119	Old Town Hall	300	1,960	1,939	2,253	2,231	2,208
121	Seaford In Bloom	(5,500)	(5,763)	(5,951)	(6,145)	(6,344)	(6,550)
125	Allotments	838	850	891	933	976	1,020
130	Other Recreation	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
134	CCTV	(12,891)	(7,126)	(7,340)	(4,589)	1,659	(7,839)
135	Community Service Other	(25,780)	(19,595)	(19,643)	(19,692)	(19,743)	(19,795)
225	Projects Pool	(21,500)	(51,800)	(20,000)	(20,000)	(20,000)	(20,000)
301	Planning & Highways	(1,000)	(1,000)	(1,030)	(1,061)	(1,093)	(1,126)
Total Net Committee Requirement		(273,705)	(283,320)	(250,266)	(250,334)	(247,698)	(262,102)
Total Committee Income		254,319	248,425	246,555	258,190	266,465	274,875
Total Committee Expenditure		528,024	531,745	496,821	508,524	514,163	536,977
Total Net Committee requirement		(273,705)	(283,320)	(250,266)	(250,334)	(247,698)	(262,102)

Account Code	Cost Centre	2024-25 Final Budget	2025-26 Draft Budget	2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget	2029-30 Projected Budget
Administration							
Cost Centre 201							
1054	Income Other	-	-	-	-	-	-
1062	Income Telephone Recharge	550	780	803	828	852	878
1190	Interest Received	20,000	50,000	8,000	8,240	8,487	8,742
1317	Income VAT PE Adjustment	-	-	-	-	-	-
1320	Income Walk The Chalk	-	-	-	-	-	-
Administration Income		20,550	50,780	8,803	9,068	9,340	9,620
4000	Salaries & Wages	493,916	613,624	632,033	650,994	670,524	690,639
4001	Employers NI	45,741	76,731	79,033	81,404	83,846	86,361
4002	Employers Superannuation	85,681	105,605	108,773	112,036	115,397	118,859
4003	Sub-contracted Costs	5,000	1,500	1,545	1,591	1,639	1,688
4009	Recruitment Costs	500	1,000	500	500	500	500
4010	Staff Training	4,000	3,000	3,090	3,183	3,278	3,377
4011	Staff Protective Clothing	-	-	-	-	-	-
4012	Staff Expenses	800	1,000	1,030	1,061	1,093	1,126
4015	Office Refreshments	100	100	103	106	109	113
4100	Telecommunications	3,300	4,635	4,774	4,917	5,065	5,217
4105	Postage	250	250	258	265	273	281
4106	Stationery	1,300	1,000	1,030	1,061	1,093	1,126
4107	Photocopier	1,890	1,350	1,391	1,432	1,475	1,519
4108	Recycling and Shredding	400	400	412	424	437	450
4110	Advertising & Publicity	2,000	1,500	1,545	1,591	1,639	1,688
4112	Subscriptions	5,755	5,397	5,559	5,726	5,897	6,074
4113	Software Support	12,700	11,000	11,330	11,670	12,020	12,381
4114	Licence Fee	60	77	79	82	84	87
4115	Insurance	1,820	1,990	2,050	2,111	2,174	2,240
4116	Web Site	1,200	1,000	1,030	1,061	1,093	1,126
4118	IT Hardware & Equipment	4,335	4,000	4,120	4,244	4,371	4,502
4154	Land Registry Fees	100	100	103	106	109	113
4155	Professional Fees	7,300	10,500	10,815	11,139	11,474	11,818
4156	Bank Charges	1,800	1,339	1,379	1,421	1,463	1,507
4157	Audit Fees	3,111	10,000	10,300	10,609	10,927	11,255
4180	Room Hire	-	-	-	-	-	-
4199	Other Expenditure	200	100	103	106	109	113
4272	Furniture & Equipment	2,000	3,000	3,090	3,183	3,278	3,377
4900	Suspense A/C	-	-	-	-	-	-
4411	VAT PE Adjustment Overclaimed	-	-	-	-	-	-
Administration Expenditure		685,259	860,198	885,474	912,023	939,369	967,535
Net (Expenditure) Income		(664,709)	(809,418)	(876,670)	(902,956)	(930,029)	(957,915)
Premises - Church Street							
Cost Centre 205							
1050	Income Rent	9,000	7,715	7,946	8,185	8,430	8,683
1053	Income Grants	-	-	-	-	-	-
1087	Income CCTV	-	-	-	-	-	-
Premises - Church Street Income		9,000	7,715	7,946	8,185	8,430	8,683
4050	Rent Payable	21,000	25,760	25,760	25,760	25,760	25,760
4051	Rates	8,715	8,601	8,859	9,124	9,398	9,680
4059	Church Street Service Charge	17,000	24,250	24,978	25,727	26,499	27,294
4115	Insurance	-	5	5	5	5	6
4201	Cleaning & Hygiene	-	-	-	-	-	-
4270	Vehicle & Equipment Maintenance	464	444	457	471	485	500
4275	Building Maintenance	1,625	1,000	1,030	1,061	1,093	1,126

Account Code	Cost Centre	2024-25 Final Budget	2025-26 Draft Budget	2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget	2029-30 Projected Budget
4276	CCTV	300	113	117	120	124	128
	Premises - Church St Expenditure	49,104	60,173	61,205	62,268	63,364	64,492
	<u>Net (Expenditure) Income</u>	(40,104)	(52,458)	(53,259)	(54,084)	(54,933)	(55,809)
	<u>Premises - Hurdis House</u>						
	Cost Centre 206						
1050	Income Rent	28,718	-	-	-	-	-
1051	Income Insurance Recharge	455	-	-	-	-	-
	Premises - Hurdis House Income	29,173	-	-	-	-	-
4115	Insurance	455	482	497	511	527	543
4155	Professional Fees	5,000	2,000	1,000	1,000	1,000	1,000
4275	Building Maintenance	1,000	5,000	1,000	1,000	1,000	1,000
4301	Public Works Loan Board	15,005	7,500	-	-	-	-
	Premises-Hurdis House Expenditure	21,460	14,982	2,497	2,511	2,527	2,543
	<u>Net (Expenditure) Income</u>	7,713	(14,982)	(2,497)	(2,511)	(2,527)	(2,543)
	<u>Civic Expenses</u>						
	Cost Centre 210						
1080	Income Jubilee Event	-	-	-	-	-	-
1081	Young Mayor Income	-	-	-	-	-	-
	Civic Expenses Income	-	-	-	-	-	-
4008	Members Allowances		15,750	16,223	16,709	17,210	17,727
4013	Members Expenses	125	100	103	106	109	113
4014	Members Training	2,000	1,500	1,545	1,591	1,639	1,688
4106	Stationery	100	50	52	53	55	56
4113	Software Support	2,600	2,607	2,685	2,766	2,849	2,934
4115	Insurance	62	63	65	67	69	71
4118	IT Hardware & Equipment	-	-	-	100	-	-
4180	Room Hire	600	2,750	2,833	2,917	3,005	3,095
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	206	212	219	225
4184	Civic - Other	1,000	1,000	1,030	1,061	1,093	1,126
4188	Town Crier Expenses	200	200	200	200	200	200
4189	Young Mayor	250	-	-	-	-	-
4190	Election Costs	10,000	10,000	10,000	10,000	10,000	10,000
	Civic Expenses Expenditure	18,837	35,920	36,640	37,483	38,147	38,934
	<u>Net (Expenditure) Income</u>	(18,837)	(35,920)	(36,640)	(37,483)	(38,147)	(38,934)
	<u>Grants Pool</u>						
	Cost Centre 215						
	Grants Income	-	-	-	-	-	-
4401	Grants	30,000	26,000	26,500	26,500	26,500	26,500
4406	Service Funding Agreements	5,000	9,000	8,500	8,500	8,500	8,500
	Grants Expenditure	35,000	35,000	35,000	35,000	35,000	35,000
	<u>Net (Expenditure) Income</u>	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)

Account Code	Cost Centre	2024-25 Final Budget	2025-26 Draft Budget	2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget	2029-30 Projected Budget
<u>F&GP COMMITTEE SUMMARY</u>							
201	Administration	(664,709)	(809,418)	(876,670)	(902,956)	(930,029)	(957,915)
205	Premises Church Street	(40,104)	(52,458)	(53,259)	(54,084)	(54,933)	(55,809)
206	Premises Hurdis House	7,713	(14,982)	(2,497)	(2,511)	(2,527)	(2,543)
210	Civic Expenses	(18,837)	(35,920)	(36,640)	(37,483)	(38,147)	(38,934)
215	Grants	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)
Total Net Expenditure (Income)		(750,937)	(947,778)	(1,004,066)	(1,032,033)	(1,060,636)	(1,090,201)
Total Committee Income		58,723	58,495	16,750	17,252	17,770	18,303
Total Committee Expenditure		809,660	1,006,273	1,020,816	1,049,286	1,078,406	1,108,504
<u>Net Committee Requirement</u>		(750,937)	(947,778)	(1,004,066)	(1,032,033)	(1,060,636)	(1,090,201)
Plus Expenditure from EMR:							
EMR320 - Elections							
EMR369 - VAT PE Calculations							
EMR355 - Civic Expenses							
Less Income transferred to EMR:							
EMR320 - Elections							
EMR329 - Discretionary Grants							
EMR335 - Recruitment Costs							
EMR355 - Civic Expenses							
EMR363 - Capital Receipts							
		(750,937)	(947,778)	(1,004,066)	(1,032,033)	(1,060,636)	(1,090,201)

Account Code	Cost Centre	2024-25 Final Budget	2025-26 Draft Budget	2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget	2029-30 Projected Budget
<u>Golf Course</u>							
Cost Centre 101							
1000	Golf Course Season Ticket	200,841	206,800	213,004	219,394	225,976	232,755
1001	Golf Course Green Fees Mid week	140,000	155,500	160,165	164,970	169,919	175,017
1002	Golf Course Green Fees w/end b/holiday	116,500	128,000	131,840	135,795	139,869	144,065
1003	Golf Course Societies	75,000	80,000	82,400	84,872	87,418	90,041
1004	Golf Course Lockers	2,250	2,500	2,575	2,652	2,732	2,814
1007	Golf Course Air Traffic Control	7,500	7,500	7,500	7,500	7,500	7,500
1025	Sponsorship	3,000	-	-	-	-	-
1050	Income Rent	85	85	85	85	85	85
1054	Income Other	850	900	900	900	900	900
1100	Income Advertising	2,600	-	-	-	-	-
1311	Buggy Hire	21,400	23,000	23,690	24,401	25,133	25,887
Golf Course Income		570,026	604,285	622,159	640,569	659,532	679,063
4000	Salaries & Wages	165,617	168,781	173,844	179,060	184,432	189,965
4001	Employers NI	16,576	21,567	22,214	22,881	23,567	24,274
4002	Employers Superannuation	32,714	33,925	34,943	35,991	37,071	38,183
4009	Recruitment Costs	500	-	-	-	-	-
4010	Staff Training	2,100	2,100	2,163	2,228	2,295	2,364
4011	Staff Protective Clothing	2,100	2,250	2,318	2,387	2,459	2,532
4012	Staff Expenses	-	100	103	106	109	113
4041	Golf Professional Retainer	70,280	71,570	73,001	74,461	75,951	77,470
4045	Golf Course Player Costs	1,000	500	515	530	546	563
4046	Golf Club Membership Fees	20,016	20,750	21,373	22,014	22,674	23,354
4051	Rates	25,276	17,542	18,717	19,653	20,636	21,668
4052	Water & Sewerage	2,100	1,200	1,260	1,323	1,389	1,459
4060	Refuse	866	941	970	999	1,029	1,060
4100	Telecommunications	920	2,350	2,421	2,493	2,568	2,645
4105	Postage	50	50	50	50	50	50
4106	Stationery	300	200	200	200	200	200
4110	Advertising & Publicity	300	-	-	-	-	-
4112	Subscriptions	560	780	803	828	852	878
4113	Software Support	2,319	2,632	2,711	2,792	2,876	2,962
4114	Licence Fee	75	75	75	75	75	75
4115	Insurance	11,009	11,550	11,897	12,254	12,621	13,000
4116	Website	95	93	95	98	101	104
4156	Bank Charges	8,306	7,799	8,033	8,274	8,522	8,778
4201	Cleaning & Hygiene	250	700	721	743	765	788
4251	Dog Bin Emptying	1,514	1,559	1,606	1,654	1,704	1,755
4261	General Maintenance	45,000	46,170	47,555	48,982	50,451	51,965
4270	Vehicle & Equipment Maintenance	21,000	21,630	22,279	22,947	23,636	24,345
4271	Vehicle & Equipment Lease	62,650	73,425	93,875	105,622	105,622	75,777
4272	Equipment	4,000	3,000	2,000	2,000	4,000	3,000
4275	Building Maintenance	2,500	6,555	6,752	6,954	7,163	7,378
4276	CCTV	250	250	258	265	273	281
4279	Fire & Security	655	688	708	730	752	774
4308	Golf Course Overheads	20,000	25,000	25,000	25,000	25,000	25,000
4309	Buggy lease & Maintenance	9,250	10,364	10,674	10,995	11,324	11,664
Golf Course Expenditure		530,148	556,096	589,134	614,588	630,713	614,422
Net (Expenditure) Income		39,878	48,189	33,025	25,981	28,819	64,642
<u>Capital Costs-Golf & The View</u>							
Cost Centre 102							

Account Code	Cost Centre	2024-25 Final Budget	2025-26 Draft Budget	2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget	2029-30 Projected Budget
4155	Professional Fees	20,000	15,000	-	-	-	-
4301	Public Works Loan Payment	105,000	105,000	105,000	105,000	105,000	105,000
	Capital Costs Expenditure	125,000	120,000	105,000	105,000	105,000	105,000
	Net (Expenditure) Income	(125,000)	(120,000)	(105,000)	(105,000)	(105,000)	(105,000)
	The View						
	Cost Centre 103						
1050	Income Rent	45,000	48,750	60,000	60,000	60,000	60,000
1093	Income Rates	-	5,848	6,023	6,204	6,390	6,582
	The View Income	45,000	54,598	66,023	66,204	66,390	66,582
4051	Rates	-	5,848	6,023	6,204	6,390	6,582
4115	Insurance	3,355	3,047	3,138	3,232	3,329	3,429
4155	Professional fees	2,000	-	1,000	-	-	-
4261	General Maintenance	-	1,000	1,030	1,061	1,093	1,126
4270	Vehicles & Equipment Maintenance	5,000	1,000	1,030	1,061	1,093	1,126
4275	Building Maintenance	11,000	4,092	4,215	4,341	4,471	4,606
4276	CCTV	-	135	139	143	148	152
4279	Fire & Security	-	752	774	798	822	846
4316	The View Transition Costs	10,000	-	-	-	-	-
	The View Expenditure	31,355	15,874	17,350	16,840	17,346	17,866
	Net (Expenditure) Income	13,645	38,724	48,674	49,364	49,045	48,716
	COMMITTEE SUMMARY						
	Net Expenditure by Cost centre						
101	Golf Course	39,878	48,189	33,025	25,981	28,819	64,642
102	Capital Costs-Golf & The View	(125,000)	(120,000)	(105,000)	(105,000)	(105,000)	(105,000)
103	The View	13,645	38,724	48,674	49,364	49,045	48,716
	Total Net Committee Requirement	(71,477)	(33,087)	(23,301)	(29,655)	(27,136)	8,358
	Total Overall Golf & The View income	615,026	658,883	688,182	706,773	725,922	745,645
	Total Overall Golf & The View Expenditure	686,503	691,970	711,484	736,429	753,058	737,287
	Total Net Committee Requirement	(71,477)	(33,087)	(23,301)	(29,655)	(27,136)	8,358



Report No:	131/24
Agenda Item No:	7
Committee:	Finance & General Purposes
Date:	19th December 2024
Title:	Policy Review Update – December 2024
By:	Georgia Raeburn, HR & Governance Manager
Purpose of Report:	To provide the Committee with an update on the 2024 – 2025 work schedule with the Town Council’s policies

Recommendations
The Committee is recommended:
1.To note the contents of the report.

1. Policies Introduction

- 1.1 The Town Council has a full suite of policies governing its operation and ensures complete transparency and openness about these processes.
- 1.2 Full Council received a report in May 2024 setting out the policy reviews scheduled for the 2024 – 2025 municipal year and some information surrounding the review process.
- 1.3 For anyone wanting to revisit this report or the more in depth introduction to the policy systems in place, this can be viewed on the [Town Council’s website](#).
- 1.4 This report to Committee is providing an update on the work against this schedule. It is intended to provide an update of this nature at each Finance & General Purposes Committee meeting.

2. Work Schedule Progress – December 2024

- 2.1** It is unfortunate that a large spike in workload demands over a period of months has meant that the scheduled policy work has not been able to be taken forwards as planned.
- 2.2** With this in mind, and already being in December, officers have had to revisit the policy work schedule and assess what is realistically going to be achievable in the remainder of this municipal year.
- 2.3** Attached at Appendix A is the revised 2024 – 2025 policy work schedule. This also includes the indicative list of policies due for review in 2025 – 2026 and 2026 – 2027, so as to enable Committee to see where some policies have been deferred to next year.
- 2.4** In March 2025, an up to date list of all Town Council policies will be presented to the Committee. This will include the details of the 2025 – 2026 policy work schedule, setting out specific review dates and taking into account the new committee structure that is planned to come into effect from May 2025.

3. Financial Regulations

- 3.1** It had been anticipated that the revised Financial Regulations would be presented to Committee for review at this meeting.
- 3.2** This has been deferred to March 2025 for three reasons:
 - (a)** the review itself sits within the finance team, which is currently having to prioritise the whole Town Council's budget setting work,
 - (b)** the revisions will need to be presented thoroughly to ensure complete clarity around any changes from the model regulations (which is recommended to ensure that the regulations are fit for purpose for each individual council), and
 - (c)** to ensure that the revised regulations can be presented to Committee members for review comfortably in advance of the meeting, to allow councillors time to review, digest and consider the proposals.

4. Member's Allowance Policy

- 4.1** Committee members will see that a report appears elsewhere on the agenda facilitating the review of the Town Council's policy around members' allowances.

5. Financial Appraisal

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

6. Contact Officer

6.1 The Contact Officer for this report is Georgia Raeburn, HR & Governance Manager

2024 – 2025 Policy Work Schedule

Outline of policies reviewed to date and those planned for the remainder of the year

Policy	Status	Committee & Date	Full Council Date
Council Representation on Outside Bodies	ADOPTED	-	May-24
Councillor Officer Protocol	ADOPTED	-	May-24
Standing Orders	ADOPTED	F&GP, Jul-24	Jul-24
Members' Allowances Policy	In progress	F&GP, Dec-24	Jan-25
Whistleblowing Policy	Scheduled	Personnel, Feb-25	Mar-25
Probationary Period Policy	Scheduled	Personnel, Feb-25	Mar-25
Staff Handbook	Scheduled	Personnel, Feb-25	Mar-25
Financial Regulations	Scheduled	F&GP, Mar-25	Mar-25
General & Financial Risk Assessment	Scheduled	F&GP, Mar-25	Mar-25
Annual Investment Strategy	Scheduled	F&GP, Mar-25	Mar-25
Scheme of Delegation	Scheduled	F&GP, Mar-25	Mar-25

Indicative 2025 – 2026 List of Policies Due for Review

The indicative list of policies due to be reviewed during the 2025 – 2026 municipal year is set out below (in alphabetical rather than chronological order). An estimate of 21 policies:

- Acceptable Use of Computers, Internet and Email Facilities Policy
- Annual Investment Strategy *
- Climate Emergency Policy
- Communications Strategy
- Complaints Procedure
- Corporate Sponsorship Policy
- Dignity at Work Policy
- Diversity & Inclusion Policy - Tennis
- Equal Opportunities Policy

* reviewed annually

Financial Regulations *
General & Financial Risk Assessment *
Mayor's Portfolio
Pay Policy
Performance Management Policy
Recruitment Policy
Safeguarding Policy - Tennis
Safeguarding Policy (whole Council)
Scheme of Delegation *
Standing Orders *
Training and Development Policy
Traveller Policy

Indicative 2026 – 2027 List of Policies Due for Review

The indicative list of policies due to be reviewed during the 2026 – 2027 municipal year is set out below (in alphabetical rather than chronological order). An estimate of 20 policies:

Agenda & Minute Policy
Annual Investment Strategy *
Bad Debt Policy
Code of Conduct for Members
Councillor Officer Protocol
Family Leave Policy
Financial Regulations *
FOI Publication Scheme
FOI Requests Procedure
General & Financial Risk Assessment *
Gifts & Hospitality Policy
Health & Safety Policy
LGPS (Pension) Employer Discretion Policy
Memorial & Donation Policy

* reviewed annually

National and Local Mourning Procedure EXEMPT

Purchase Ordering and Payment for Goods & Services Policy

Scheme of Delegation *

Sickness Policy

Standing Orders *

Tree Policy

* reviewed annually



Report No:	125/24
Agenda Item No:	9
Committee:	Finance & General Purposes
Date:	19th December 2024
Title:	Members' Allowance Policy Review
By:	Lucy Clark, Responsible Financial Officer (RFO)
Purpose of Report:	To enable the Committee to review the Town Council's Members' Allowance Policy and make its recommendations to Full Council

Recommendations
The Finance & General Purposes Committee is recommended:
<ol style="list-style-type: none"> 1. To note the contents of the report. 2. To consider whether to recommend that Full Council introduces members' and chair's allowances as per the report. <i>If motion 2 is agreed:</i> 3. To recommend a preferred start date for any members' and chair's allowances; May 2024 or May 2025 (section 5.2.b below). 4. To recommend the preferred frequency of payments – monthly as a minimum frequency and yearly as a maximum (section 5.2.c below). 5. To note that officers will revise the Town Council's Members' Allowance Policy in accordance with any comments made by Committee and for consideration by Full Council in January.

1. Introduction

- 1.1** The introduction of The Local Authorities (Members' Allowances) (England) Regulations 2003 gave town and parish councils the ability to pay an allowance to local councillors. There is, however, no obligation to pay such allowances.

- 1.2 Members' allowances are intended to support councillors in fulfilling their responsibilities without incurring personal financial burdens, promoting inclusivity, and attracting candidates from diverse backgrounds.
- 1.3 By offering a modest annual allowance, a parish or town council can acknowledge councillors' commitment and reduce financial barriers to participation, helping ensure that local representation remains accessible to all community members.
- 1.4 Since the introduction of these regulations, it has been the policy of Seaford Town Council not to pay its elected members a basic annual allowance under these powers. Members are however able to claim for travel expenses, in accordance with the policy.
- 1.5 In March 2024, a report was brought to the Finance & General Purposes (F&GP) Committee with the purpose of reviewing the Town Council's Members' Allowance Policy. This report was prompted by Lewes District Council's publishing the report of an independent remuneration panel into recommended members' allowances for the parish and town councils within the Lewes district.
- 1.6 The F&GP Committee discussed the report but agreed to refer this to Full Council for consideration due to the need for all councillors to be involved in consideration of this matter.
- 1.7 At its meeting in March 2024, Full Council passed the following motion: 'It was **PROPOSED** to **INSTRUCT** officers to research this further and present this information to a future Full Council meeting for consideration, including any budgetary considerations; this **MOTION** was **CARRIED**.'
- 1.8 Despite a hiatus in progress on this matter through the summer, Officers have now researched the matter further and are asking the F&GP Committee to consider the Town Council's policy on members' allowances and make its recommendations for Full Council to consider in January 2025.

2. Town Council's Current Policy

- 2.1 The current Members' Allowance Policy is included at Appendix A.
- 2.2 This was last reviewed in August 2021 and is due for review again during the current 2024 – 2025 municipal year.

- 2.3 To confirm, the status quo is that members do not receive a basic annual allowance but that travel expenses can be claimed.

3. Lewes District Council's Independent Remuneration Panel Report

- 3.1 In November 2023, Lewes District Council published the report of its Independent Remuneration Panel (IRP) into recommended members' allowances for the parish and town councils within the Lewes district.
- 3.2 The IRP's report is included at Appendix B.
- 3.3 At its meeting in February 2024, Lewes District Council's Full Council accepted the IRP's recommendations in full.
- 3.4 The IRP report set out the recommended maximum allowance that can be offered to members (based on a set of pre-agreed calculations).
- 3.5 For clarification, the recommendations accepted by the District Council within the IRP's report are as follows:

Basic Allowance - that those parishes who feel that a basic allowance would be appropriate should be able to pay an amount up to 15% of the recommended Basic Allowance of Lewes District Council.

The recommended Basic Allowance for the District Council for 2024/25 is recommended as £5,002 subject to any indexation; 15% of this is £750 per annum, subject to any indexation. This should be, in accordance with the statutory regulations, only be paid to Councillors who are elected, not those co-opted.

Chair's Allowance - that those parishes who feel that a chair's allowance is appropriate should be able to pay an amount up to 30% of the proposed Basic Allowance for Lewes District Council.

The recommended Chair's Allowance is therefore any amount up to £1,500: 30% of the proposed Basic Allowance for Lewes District Council.

- 3.6 The IRP was of the view that whilst parish and town councillors did not stand for office for any financial reward, an allowance could actively support someone in the councillor role and that it was essential to be able to attract parish and town councillors from a wide range of backgrounds. Councillors should also not be out of pocket for undertaking the role.

- 3.7 The recommendations within the IRP report relating to travel expenses reflect those already within the Town Council's policy.

4. Taxable Income

- 4.1 According to HM Revenue and Customs (HMRC), basic allowance payments to councillors are considered taxable income. Therefore, councils need to follow the Pay-As-You-Earn (PAYE) system to deduct income tax and National Insurance contributions where applicable.
- 4.2 Processing payments through payroll ensures accurate records for both the Town Council and Councillors, helping meet transparency standards. Councils are legally required to publish records of councillors' allowances and expenses, and the payroll system helps streamline these records and keep them consistent.
- 4.3 Payment would be made monthly from the start of the municipal year (May) and if a Councillor were to resign, die or cease being a member during the municipal year, payment will be calculated pro rata to their leaving/end date.
- 4.4 If basic allowances render a Councillor's income over the National Insurance threshold, payroll ensures that these contributions are collected correctly. Processing through payroll allows the Town Council to apply the correct deductions and submit them to HMRC, avoiding any issues with unpaid contributions.
- 4.5 Councillors who are taxed under PAYE will have this income reflected in their tax codes. This is helpful for councillors to avoid discrepancies or under-reporting on Self-Assessment tax returns if they're responsible for filing one.
- 4.6 Therefore, Councillors should be aware that as a result of the above, this could affect their personal tax liabilities, depending on their individual circumstances.

5. Review of the Town Council's Policy

- 5.1 The Committee is now being asked to consider the information within this report and whether it wishes to:
- (a) recommend that Full Council changes its policy decision and offer members' and chair's allowances in accordance with the IRP report (section 3 above), and, if so,

- (b) the preferred start date for any members' and chair's allowances; May 2024 or May 2025 (section 5.2.b below), and
- (c) the frequency of payments – monthly as a minimum frequency and yearly as a maximum (section 5.2.c below).

5.2 If the Committee is minded recommending that Full Council does introduce a members' allowance, there are some considerations for implementation set out below:

- (a) Budget Implications: Adoption of these allowances will require budget adjustments. The draft 2025 – 2026 budget elsewhere on this agenda includes £15,750 for members allowances, should Full Council introduce the allowances. This is the equivalent of 1.3% of the total precept requirement proposed in the draft budget.
- (b) Start Date Options: Members can consider whether to backdate payments to the start of the 2024 - 2025 municipal year (May 2024) or to implement them from the upcoming 2025 - 2026 municipal year, to allow for planned budgeting. If Committee recommends backdating to May 2024, the report to January Full Council will confirm the logistics of this being backdated.
- (c) Frequency of Payments: Members' allowances can be paid in a lump sum or at intervals throughout the year. Officers would recommend that the allowance be processed on a monthly basis to align with staff salary payments through payroll. The frequency of payments is however a decision for Full Council to make – it would be monthly as a minimum frequency and yearly as a maximum. A yearly payment, if paid in advance, would run the risk of overpayments having to be recovered (such as a Councillor vacating office part way through the year) or removing the opportunity for a Councillor to opt out of the allowance if they felt that way inclined partway through the year. It may also negatively affect entitlement to certain government benefits such as Universal Credit to receive the payment in one lump sum. It is also worth noting that although overpaid Income Tax can be recovered through the PAYE system, this is very often not the case with overpaid NI.

- (d) Optional: The allowance is optional and would be on the basis of opting out i.e. the allowance would be paid unless a Councillor has specifically opted out. Councillors may choose to opt out of part or all of the allowance, by confirming this in writing to the Proper Officer.
- (e) Staff Resource: Implementation will require new administrative processes for distribution, transparency and record keeping.
- (f) Tax and Administrative Requirements: As confirmed above in this report, allowances would be processed through payroll, subject to PAYE tax and National Insurance, and therefore would be included in Councillors' individual annual tax reports.
- (g) Indexation: The IRP report states that the allowances would be subject to indexation 'in line with the District Council's annual staff salary increase when applicable'. If Committee recommends that Full Council introduces an allowance, officers would do further work in the interim to better understand the logistics of indexation at a Town Council level – whether the revised amounts are informed or need to be calculated by the individual Town Council.
- (h) Perception: Some community members may question the need for allowances, so the Town Council would want to think about its messaging around members' allowances to ensure that there is awareness of the purpose of, and justification for, the allowance. The IRP report also provides some guidance on publicity.
- (i) Transparency: At the end of the financial year, the Town Council would have to publish a notice for a period of at least 14 days stating the total amount that it has paid for all members' allowances, disclosing each Councillor's name and amount received separately. This transparency allows the public to see exactly how much each Councillor is compensated, promoting accountability and clear reporting.
- (j) Policy Duration: the Members' Allowance Policy has a review frequency of every four years – allowing each council administration to review the policy in its second year of office. Therefore, the policy decision made from this review would be in effect until the 2028 – 2029 municipal year.

- 5.3** Whilst this is a decision for each individual parish and town council to take, officers have looked at other local councils and can confirm the following:

Town Council	Number of electors	2024 - 2025 Precept	District	Members' Allowance?
Bexhill	37,061	£713,164	Rother	No
Burgess Hill	25,669	£1,054,366	Mid Sussex	Yes
Haywards Heath	23,868	£869,580	Mid Sussex	Yes
East Grinstead	22,008	£1,237,078	Mid Sussex	Yes
Seaford	19,567	£1,101,019	Lewes	TBD
Hailsham	18,155	£1,582,898	Wealden	Yes
Crowborough	17,723	£1,678,041	Wealden	Yes
Lewes	13,488	£1,462,796	Lewes	Yes
Peacehaven	12,330	£864,932	Lewes	Yes
Newhaven	9,646	£672,430	Lewes	No

- 5.4** If the Committee does recommend that Full Council introduces members' and chair's allowances, officers will revise the Town Council's Members' Allowance Policy for presentation to Full Council in January alongside the F&GP Committee's recommendation. Officers would factor into the revised policy any comments the F&GP Committee makes at this meeting.
- 5.5** For clarity, the chair's allowance being considered above is separate from the Mayor's Expenses which are budgeted for an annual basis and are specific funds to cover costs associated with civic events, such as the Mayor's Civic Reception, Mayor's Carol Concert and other such activities. The introduction of a chair's allowance would not impact the Mayor's Expenses budget, as these are for two different purposes.

6. Financial Appraisal

- 6.1** If adopted, the annual allowance cost for 20 councillors, with one designated as Chair (the Mayor of Seaford), would be as follows:
- Basic Allowance for 19 Councillors: 19 x £750 = £14,250
 - Chair's Allowance: £1,500
 - Total Annual Cost: £15,750
- 6.2** Back Dating to May 2024: If the allowances were backdated to May 2024 and were accepted in full by all members, this would equate to £15,750 for

the current 2024 – 2025 financial year. This would be an unbudgeted spend and require funding from general reserves.

- 6.3** Starting from May 2025: Implementing allowances from May 2025 would allow for budget planning in advance, avoiding the immediate need for additional reserve funding.

7. Contact Officer

- 7.1** The Contact Officer for this report is, Lucy Clark, Responsible Financial Officer.



Seaford Town Council

Member's Allowance Policy

Policy Ref.	CC5
Date Last Adopted	August 2021
Date of Next Review	2024 - 2025
Possible Prompts for Earlier Review	<ul style="list-style-type: none">• If rates within the policy change
Previous Adoption Dates	October 2018 September 2015
Author	Assistant Town Clerk

Member's Allowance Policy

Basic Allowance

The introduction of The Local Authorities (Members' Allowances) (England) Regulations 2003 gave town and parish councils the ability to pay an allowance to local councillors in order to recognise the time and effort they put into their council duties. There is however no obligation to pay such allowances.

It is the policy of Seaford Town Council not to pay its elected members a basic annual allowance under the powers of the above regulations.

Members Travel Expenses

The Local Authorities (Members' Allowance) (England) Regulations 2003 state that a council can provide a travel allowance to be paid for:

1. A meeting of the authority;
2. A meeting of some other body to which the authority make appointments or nominations;
3. A meeting of a committee or sub-committee of a body to which the authority make appointments or nominations;
4. A meeting which has both been authorised by the authority, a committee, or sub-committee of the authority or a joint committee of the authority and one or more other authorities, or a sub-committee of a joint committee and to which the representatives of more than one political group have been invited (if the authority is divided into several political groups) or to which two or more councillors have been invited (if the authority is not divided into political groups);
5. A meeting of a local authority association of which the authority is a member;
6. Duties undertaken on behalf of the authority in pursuance of any standing order requiring a member or members to be present while tender documents are opened
7. Duties undertaken on behalf of the authority in connection with the discharge of any function of the authority conferred by or under any enactment and

empowering or requiring the authority to inspect or authorise the inspection of premises

8. Duties undertaken on behalf of the authority in connection with arrangements made by the authority for the attendance of pupils at a school approved for the purposes of section 342 of the Education Act 1996
9. Any other duty approved by the authority in connection with discharging the duties of the authority or its committees or sub-committees.

In accordance with HM Revenue & Customs rates, it is the policy of Seaford Town Council that its members are entitled to claim back travel and mileage expenses at the following rates:

Cars: 45p/pm for the first 10,000 business miles in the tax year, 25p/pm thereafter

Motorbikes: 24p/pm for the first 10,000 business miles in the tax year, 24p/pm thereafter

Bicycles: 20p/pm for the first 10,000 business miles in the tax year, 20p/pm thereafter

A mileage claim form must be completed and submitted to the Town Clerk, along with supporting documentation, for authorisation before payment is made. Travel expenses may not be claimed for travel within the town boundaries. Travel expenses may be claimed for use of public transport and/or accommodation where the most reasonable price has been sourced and upon receipts being produced.



REPORT OF THE INDEPENDENT REMUNERATION PANEL

FOR

**LEWES PARISH AND TOWN
COUNCILS**

NOVEMBER 2023

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Report from the Parish and Town Councils Independent Remuneration Panel November 2023

1. Introduction

The Parish Remuneration Panel was convened by Lewes District Council as the 'Responsible Authority' so required by the 2003 Regulations:

The Local Authorities (Members Allowances) (England) Regulations 2003
Statutory Instrument 2003 No. 1021 and the amendment – Statutory Instrument 2003 No. 1692

The Guidance issued on these regulations for Parish Allowances/ or Members of Parish Council is:

"91. Parish councils may choose to pay their members an allowance, known as 'parish basic allowance', to recognise the time and effort they put into their parish duties. There is no obligation on parish councils to pay such allowances. Each parish council may make an allowance available to its chair only, or to each of its members. Where all members receive an allowance, the amount payable to the chair may be different to that paid to other members, but otherwise the amount paid to each member must be the same. Parish basic allowance is a discretionary allowance. It may be paid in a lump sum, or at intervals throughout the year.

92. If a parish council wishes to pay a basic allowance, it should have regard to a recommendation from its parish remuneration panel. This is a panel set up to make recommendations to parishes in its area. The membership of a parish remuneration panel will be the same as the independent remuneration panel of the district or county council within whose area the parish is situated. The panel will make a recommendation as to whom basic allowance should be paid, and the level of the allowance."

(New Council Constitutions: Guidance on Regulation for Local Authority Allowances, DCLG, 2003)

2. Terms of Reference

The Panel was asked to consider and make recommendations to Parish and Town Councils regarding:

- Basic Allowance
- Chairs Allowance
- Travel and Subsistence Allowance
- Indexing

The Parish and Town Independent Remuneration Panel

The Parish Independent Remuneration Panel comprised of the same membership as the Independent Remuneration Panel which met via MS Teams on the **14th and 15th November 2023** to review the allowances for Lewes District Council and Eastbourne Borough Council. The members of the panel are set out below:

The Panel comprised the following members:

- Mark Palmer, Development Director, South East Employers (Chair)
- Daphne Bagshawe, .MA JP, Consultant on Local Government
- Ian Buckingham, Management Consultant and Former Local Resident.

The Panel meeting was held in private session.

The report recommendations apply to the twenty-two Parish and Town Councils within the boundaries of Lewes District Council. The last review was undertaken in January 2020.

3. Approach

All Parish and Town Councils were invited to provide views through a questionnaire that was sent to all twenty-two Councils and responses were received from **eleven** of the Councils. A summary of the responses is included as Appendix 1.

The Panel paid close attention to the Government Guidance in arriving at the recommendations.

4. Arriving at the Recommendations

The Panel was of the view that whilst parish councillors did not stand for office for any financial reward, an allowance could actively support someone in the councillor role and that it was essential to be able to attract parish councillors from a wide range of backgrounds. Councillors should also not be out of pocket for undertaking the role.

The recommendations are based on the information provided from the responses to the questionnaire, the interviews and consideration was given to:

- Frequency of meetings
- The number of Committees
- Levels of responsibility and
- Hours worked

5. Recommendations

Basic Allowance

The Local Authorities (Members Allowances) (England) Regulations 2003 Statutory Instrument 2003 No. 1021 state the basic allowance recommended by a Parish Independent Remuneration Panel can be for any amount up to 100 per cent of the Basic Allowance paid by Lewes District Council.

The Panel therefore recommends that those parishes who feel that a basic allowance would be appropriate should be able to pay an amount up to 15% of the recommended Basic Allowance of Lewes District Council.

The recommended Basic Allowance for the Council for 2024/25 is £5,002 subject to any indexation; **15% of this is £750 per annum, subject to any indexation. This should in accordance with the statutory regulations only be paid to Councillors who are elected not those co-opted.**

Chair's Allowance.

Should any Parish or Town wish to set an allowance for Chair, in addition to the civic and ceremonial allowance then the Panel is again given authority to award any amount up to 100 per cent of the basic allowance paid by Lewes District Council.

The Panel did receive responses in respect of the increasing levels of responsibility and hours worked by Chairs of the Councils.

The Panel therefore recommends that those parishes who feel that a chair's allowance is appropriate should be able to pay an amount up to 30% of the proposed Basic Allowance for Lewes District Council

The recommended Chair's Allowance is therefore any amount up to £1,500, 30% of the proposed Basic Allowance for Lewes District Council.

Travel and Subsistence.

The Panel recommends that the Parish and Town Councils should pay Travel and Subsistence Allowances in line with those agreed as part of the Members Allowances Schedule for the District Council.

Indexation of Allowances

The indexation of the allowances paid to Members of the Parish and Town councils should be in accordance with the indexation applied to Members Allowances at the District Council. The recommended approach to indexation is in line with the District Councils annual staff salary increase when applicable.

Forgoing Allowances.

A councillor may choose not to receive all or part of any allowance to which they would otherwise be entitled. To do so they must give written notice to the proper officer of the Parish/Town council.

Publicity

With- regard to the allowances, the Panel recommends that the Parish Councils act in accordance with the following guidance (Section 5, Paragraph 30 of the Regulations (SI2003 No. 1021):

“Parish councils are required to publicise their allowances in a notice or notices conspicuous in their area. These notices must remain in place for at least 14 days. In addition, they must make a record of the allowances they have paid available for inspection at reasonable notice. They must provide copies of this record on request and may charge a reasonable fee for this. Parishes must also publish details of the parish remuneration panel reports. Again, these are minimum requirements, and parish councils may wish to go further in making local people aware of their allowances scheme and payment levels. For- example they may wish to circulate details of their allowances in the parish newsletter, if they have one, place them on a website, or publish them in one or more local newspapers.”

The Panel recommends that the Parish Clerk should also publicise the allowances scheme to all Parish and Town Councillors

Implementation

The Panel recommends the new allowances should be implemented from May 2024. If a decision on allowances has not been made by Lewes District Council before the start of the new municipal year then allowances payable to Parish Councillors can be backdated to May 2024.

Mark Palmer- Chair, Independent Remuneration Panel

Daphne Bagshawe- Independent Remuneration Panel

Ian Buckingham- Independent Remuneration Panel

November 2023

