



## Seaford Town Council

### **Seaford Town Council Finance & General Purposes Agenda – 25 September 2025**

#### **To the Members of the Finance & General Purposes Committee**

Councillors S Dubas (Chair), S Ali (Vice Chair), R Buchanan, L Boorman, S Markwell, O Matthews, J Meek, R Stirton and L Wallraven.

A meeting of **Finance & General Purposes Committee** will be held in the

**Council Chambers, 37 Church Street, Seaford, BN25 1HG on Thursday 25 September 2025 at 7.00pm**, which you are summoned to attend.

Steve Quayle,  
Town Clerk

18 September 2025

#### **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**
- The meeting will be recorded and uploaded to the Town Council's YouTube channel shortly after the meeting.
- See the end of the agenda for further details of public access and participation.

### **AGENDA**

#### **1. Apologies for Absence**

To consider apologies for absence.

#### **2. Disclosure of Interests**

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

### **3. Public Participation**

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

### **4. Finance & General Purposes (Non-Finance) Update Report – September 2025**

To consider report 82/25 providing an update on non-finance areas of responsibility for the Finance & General Purposes Committee (pages 6 to 9).

### **5. Receipts, Payments and Bank Reconciliation Reports for April, May, June & July 2025**

To consider report 68/25 advising the Committee of Receipts, Payments and Bank Reconciliations for April, May, June & July 2025 (pages 10 to 13).

### **6. Finance & General Purposes Finance Report for 1 April 2025 to 31 July 2025**

To consider report 69/25 presenting the income and expenditure for 1 April to 31 July 2025 for the Finance & General Purposes Committee and to highlight significant variances from budget (pages 14 to 28).

### **7. Policy Update – September 2025**

To consider report 81/25 providing the Committee with an update on the 2025 - 2026 work schedule with the Town Council's policies (pages 29 to 30).

### **8. Revised Bad Debt Policy**

To consider report 78/25 presenting a revised Bad Debt Policy for approval and recommendation for adoption by Full Council (pages 31 to 42).

### **9. 2026 – 2027 Budget Timetable**

To consider report 70/25 advising of the budget timetable for 2026 - 2027 (pages 43 to 45).

### **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 9 September 2025 EXEMPT**

To consider exempt report 71/25 informing the Committee of unpaid receipts due as of 9 September 2025 (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, Town Clerk, 37 Church Street, Seaford, East Sussex, BN25 1HG

Email: [meetings@seafordtowncouncil.gov.uk](mailto: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.

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

[meetings@seafordtowncouncil.gov.uk](mailto: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 relevant to an item on the agenda for this 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 councillors.

Comments can be submitted by email to [meetings@seafordtowncouncil.gov.uk](mailto:meetings@seafordtowncouncil.gov.uk) or by post to the Town Council offices.



## Seaford Town Council

<b>Report No:</b>	<b>82/25</b>
<b>Agenda Item No:</b>	<b>4</b>
<b>Committee:</b>	<b>Finance &amp; General Purposes</b>
<b>Date:</b>	<b>25 September 2025</b>
<b>Title:</b>	<b>Finance &amp; General Purposes (non-Finance) Update Report – September 2025</b>
<b>By:</b>	<b>Steve Quayle, Town Clerk</b>
<b>Purpose of Report:</b>	<b>To provide an update on non-finance areas of responsibility for the Finance &amp; General Purposes Committee</b>

### **Actions**

#### **The Committee is advised:**

1. To consider the contents of the report
2. To move to a vote on the motion below

### **Recommendations**

#### **The Committee is recommended:**

1. To note the contents of the report

## **1. Introduction**

- 1.1** At the annual meeting in early May, Full Council adopted the Committee Terms of Reference, which is the policy document that sets out which areas each committee has responsibility for.
- 1.2** These terms of reference are the basis for an update report to each committee. This is to ensure that the committee is receiving an update across its full range of responsibilities, but also as a means to make sure that the terms of reference are correct in practice and fit for purpose.
- 1.3** With this in mind, please find the Finance & General Purposes non-finance update below, set out in alphabetical order of the terms of reference headings.

- 1.4** All updates are for noting but any questions or comments from the committee are welcomed.

## **2. Updates**

### **2.1 Approval and award of grants and donations**

- 2.2** This Committee considered and agreed the outcome of this year's grants scheme at its meeting in June 2025. 13 local organisations and community groups were supported, with grants totalling £20,528. The remaining £5,472 from the grants budget will be transferred to the Grants Ear Marked Reserve (EMR) at financial year end.

- 2.3** As discussed by Committee at the June meeting, a meeting of the Grants Working Group will be convened later in the civic year to review:

- (a)** the Discretionary Grants Policy,
- (b)** how the Town Council evaluates the use of grants awarded,
- (c)** the promotion of the grants scheme to encourage a greater number of applications.

- 2.4** Officers will reach out to Committee members in due course to get this process underway.

### **2.5 Civic & ceremonial activities**

- 2.6** The Mayor of Seaford has attended 30 engagements so far this civic year; updates to this work are presented at each Full Council meeting in the Mayor's Update report.

- 2.7** The Mayor's chosen charity this year is [Family Support Work](#), which provides one-to-one intensive help to children and families in Sussex, plus a range of group support and structured play activities.

- 2.8** The Mayor showcased her chosen charity at her Civic Reception which was held on 12 July with attendance from local dignitaries and representatives from partnership organisations and authorities.

- 2.9** There have been several significant commemorative days this civic year, namely the 80<sup>th</sup> anniversary of VE Day and VJ Day celebrations which were held at the War Memorial in partnership with the Royal British Legion.

- 2.10** The Mayor has turned her attention to the annual Carol Service which will be held at St Leonard's Church on 10 December; more details will follow in due course.

**2.11 Consideration of annual budget request of all standing committees for recommendation to Full Council**

**2.12** The whole council budget request will be considered by this Committee at its meeting in December 2025 and recommended to Full Council for adoption. A report appears elsewhere on this agenda setting out the proposed budget timeline for the 2026 – 2027 budget setting process.

**2.13 Considering and agreeing action to all Internal Audit reports**

**2.14** Parish and Town Auditing Services, the newly appointed internal auditor, will undertake their first audit on 25 September 2025. A report of the auditor's findings will be presented to this Committee thereafter.

**2.15 Electoral matters**

**2.16** Following the by-election held on 17 July; the Town Council has welcomed back Cllr Sylvia Dunn to elected office.

**2.17** Cllr Dunn has since joined the Assets & Facilities Committee and the Golf, Open Spaces & Climate Change Committee.

**2.18 Oversight of external funding performance**

**2.19** This area of responsibility relates largely to the external funding work that will be coordinated and carried out by the prospective Funding & Contracts Officer post. This post is yet to be recruited to.

**2.20 Review of Full Council budget position**

**2.21** At each meeting, this Committee considers a Finance Report providing the income and expenditure figures for the whole council. This report features elsewhere on this agenda.

**2.22 Risk management strategy**

**2.1** Review of the Town Council's Corporate Risk Register and Internal Controls is a priority item for completion in Q3 2026.

**2.2 Town Council leases**

**2.3** Involvement in the Town Council's leases currently spans the entire Committee structure. F&GP is responsible for overseeing the lease systems of the Town Council, with individual committees responsible for reviewing first drafts or heads of terms of leases relating to their areas of responsibility. Final agreement of leases is reserved to Full Council only.

**2.4** With the new permanent post of Assets & Contract Manager, work is scheduled in to review the Town Council's systems for entering and reviewing leases, as well as the systems for carrying out valuations, rent



reviews and disposals of land. Updates on this will be presented back to this Committee in due course.

**2.5 Town Council litigation**

- 2.6** Officers continue to pursue a debtor who is in the process of bankruptcy proceedings, but whom the Official Receiver is now investigating following on from information provided.

**2.7 Town Council offices (37 Church Street)**

- 2.1** Officers are holding very early-stage discussions within Sussex Police, the Town Council's landlord, for its leased offices at 37 Church Street, in preparation for the expiry of the current lease in January 2028.
- 2.2** The latest update provided by Sussex Police's Estates Strategy team is that no decision on the site will be made until December 2025 at the earliest. They have stated at this stage, however, they have no plans themselves to use the first floor currently occupied by Seaford Town Council.
- 2.3** The recent change of structure and recruitment into new/vacant posts has required an office reconfiguration and desk relocation of several of the team's officers. Meeting space is now very limited and as a result the Council Chamber is in very high demand and any future use of the Council Chamber will need to be booked in advance to secure space for meetings.
- 2.4 Town Council policy programme**
- 2.5** An update on policy work appears elsewhere on this agenda.
- 2.6 Outstanding debts in accordance with the Town Council's Bad Debt Policy**
- 2.7** An exempt report appears elsewhere on this agenda in relation to current debtors. This Committee is also being asked to review the revised Bad Debts Policy at this meeting.

**3. Financial Appraisal**

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

**4. Contact Officer**

- 4.1** The Contact Officer for this report is Steve Quayle, Town Clerk.



## Seaford Town Council

<b>Report No:</b>	<b>68/25</b>
<b>Agenda Item No:</b>	<b>5</b>
<b>Committee:</b>	<b>Finance &amp; General Purposes</b>
<b>Date:</b>	<b>25 September 2025</b>
<b>Title:</b>	<b>Receipts, Payments and Bank Reconciliation Reports for April, May, June &amp; July 2025</b>
<b>By:</b>	<b>Lucy Clark, Finance Manager</b>
<b>Purpose of Report:</b>	<b>To advise the Committee of Receipts, Payments and Bank Reconciliations for April, May, June &amp; July 2025</b>

### **Actions**

#### **The Committee is advised:**

1. To consider the update relating to recent receipts, payments and bank reconciliations.
2. To move to a vote on the motions below.

### **Recommendations**

#### **The 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. That 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 for noting.

- 1.2** The Chair of this Committee is the appointed councillor who will view and verify they are in agreement with the bank reconciliations once reconciled by the Finance Manager.
- 1.3** In line with the above, the bank reconciliations have been verified by the Chair of the Committee. Hard copies are available upon request.
- 1.4** Attached in Appendix A is a table showing the total receipts and payments for the months of April, May, June and July 2025.
- 1.5** Cashbooks and BACS pages detailing these transactions are available on request.
- 1.6** The Finance Manager continues to monitor the Cooperative current account ensuring that there are enough funds to cover monthly outgoings, drawing down as necessary from the CCLA account which can be organised on a day's notice, provided there are two authorised signatories.
- 1.7** For assurance purposes, 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** From 1 April 2025 to 31 July 2025, a total of £30,406.09 interest has been received.
- 1.10** From 1 April 2025 to 31 July 2025, a net total of £250,000 has been transferred into the CCLA account. As of 31 July 2025, the balance in this account is £1,920,000.
- 1.11** The published average yield for July 2025 stood at 4.2201%, compared with 5.1837% reported in July 2024. While this represents a reduction in returns, the PSDF continues to offer one of the more competitive rates available to the Council, particularly given the flexibility of instant access to funds.
- 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 31 July 2025, the actual monies held in the Cooperative current account were £244,357.35, along with £1,920,000 being held in the CCLA Account.
- 2.2** For clarity, the balance carried forward in the accounts within Appendix A differs slightly from 2.1 above as this includes items that are in showing in the accounts but have not yet cleared in the bank.

## **3. Contact Officer**

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

**Co-Operative Bank Current Account**

Month	B/F	Receipts (CR)	Payments (DR)	Balance to C/F
April	£ 135,606.48	£ 822,713.00	£ 760,515.51	£ 197,803.97
May	£ 197,803.97	£ 265,673.43	£ 257,941.82	£ 205,535.58
June	£ 205,535.58	£ 166,602.47	£ 301,901.21	£ 70,236.84
July	£ 70,236.84	£ 354,150.81	£ 177,766.30	£ 246,621.35

**CCLA Investment Account**

Month	B/F	CR (Transferred FROM Co-op Account)	DR (Transferred INTO Co-Op Account)	Balance to C/F
Apr-25	£ 1,670,000.00	£ 600,000.00	£ -	£ 2,270,000.00
May-25	£ 2,270,000.00	£ -	£ 150,000.00	£ 2,120,000.00
Jun-25	£ 2,120,000.00	£ -	£ -	£ 2,120,000.00
Jul-25	£ 2,120,000.00	£ -	£ 200,000.00	£ 1,920,000.00



## Seaford Town Council

<b>Report No:</b>	<b>69/25</b>
<b>Agenda Item No:</b>	<b>6</b>
<b>Committee:</b>	<b>Finance &amp; General Purposes</b>
<b>Date:</b>	<b>25 September 2025</b>
<b>Title:</b>	<b>Finance &amp; General Purposes Finance Report for 1 April 2025 to 31 July 2025</b>
<b>By:</b>	<b>Lucy Clark, Finance Manager</b>
<b>Purpose of Report:</b>	<b>To present the income and expenditure for 1 April 2025 to 31 July 2025 for the Finance &amp; General Purposes Committee and to highlight significant variances from budget</b>

### **Actions**

#### **The Committee is advised:**

1. To consider and ask any questions about the Finance Report.
2. To move to a vote on the motions below.

### **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 1 April 2025 to 31 July 2025 for all committees compared to the annual budget.
- 1.2** With regards to the Finance & General Purposes (F&GP) Committee Income & Expenditure report, any significant variances are reported in Appendix B.

- 1.3** This report only covers the F&GP Committee (see pages 6 - 8 of Appendix A for the F&GP cost centres), as over/under performance against budget on other committees are reported at individual committee meetings. However, any questions arising with other areas of the income and expenditure report are welcomed.

## **2. Financial Appraisal**

- 2.1** As at 31 July 2025, the F&GP expenditure is £308,875 which is 31.7% of the projected budget which is in line with where it should be at this point in the financial year.
- 2.2** The F&GP income is £664,667, which is 50.9% of the projected budget and is largely due to having received all of the precept.
- 2.3** Overall, the Full Council actual spend is £835,006 being 37.7% of the budget and the income being £1,324,986, which is 59.8% of the budget.

## **3. Contact Officer**

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

01/09/2025

## Seaford Town Council 2025/2026 Current Year

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## Detailed Income &amp; Expenditure by Budget Heading 31/07/2025

Month No: 4

## Committee Report

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<b><u>Golf, Open Spaces &amp; Climate</u></b>								
<b><u>101</u></b>	<b><u>Golf Course</u></b>							
1000	Golf Course Season Ticket	218,705	206,875	(11,830)			105.7%	
1001	Golf Course Green Fees M-F	98,941	155,500	56,559			63.6%	
1002	Golf Course Green Fees w/eb/h	75,144	128,000	52,856			58.7%	
1003	Golf Course Societies	36,161	80,000	43,839			45.2%	
1004	Golf Course Locker	1,917	2,500	583			76.7%	
1007	Golf Course Air Traffic	3,750	7,500	3,750			50.0%	
1050	Income Rent	0	85	85			0.0%	
1054	Income Other	1,479	900	(579)			164.4%	
1077	Income Sale Equipment	24,500	0	(24,500)			0.0%	24,500
1311	Buggy Hire	12,629	23,000	10,371			54.9%	
	Golf Course :- Income	<b>473,226</b>	<b>604,360</b>	<b>131,134</b>			<b>78.3%</b>	<b>24,500</b>
4000	Salaries & Wages	54,697	168,781	114,084		114,084	32.4%	
4001	Employers NI	6,953	21,567	14,614		14,614	32.2%	
4002	Employers Superannuation	10,994	33,925	22,931		22,931	32.4%	
4010	Staff Training	0	2,100	2,100		2,100	0.0%	
4011	Staff PPE / H&S	701	2,250	1,549		1,549	31.1%	
4012	Staff Expenses	0	100	100		100	0.0%	
4041	Golf Professional Retainer	20,059	71,570	51,511		51,511	28.0%	
4045	Golf Course Player Costs	354	500	146		146	70.8%	
4046	Golf Club Membership Fees	21,294	20,750	(544)		(544)	102.6%	
4051	Rates	6,798	17,542	10,744		10,744	38.8%	
4052	Water & Sewerage	170	1,200	1,030		1,030	14.2%	
4060	Refuse	269	941	672		672	28.6%	
4100	Telecommunications	1,302	2,350	1,048		1,048	55.4%	
4105	Postage	0	50	50		50	0.0%	
4106	Stationery	95	200	105		105	47.6%	
4112	Subscriptions	757	780	23		23	97.1%	
4113	Software Support	1,772	2,632	860		860	67.3%	
4114	Licence Fee	75	75	0		0	100.0%	
4115	Insurance	11,323	11,455	132		132	98.8%	
4116	Web Site	90	93	3		3	96.8%	
4156	Bank Charges	2,830	7,799	4,969		4,969	36.3%	
4201	Cleaning & Hygiene	587	700	113		113	83.8%	
4251	Dog Bin Emptying	312	1,559	1,247		1,247	20.0%	
4261	General Maintenance	23,788	46,170	22,382		22,382	51.5%	
4270	Vehicles & Equipment Maint	12,491	21,630	9,139		9,139	57.7%	
4271	Vehicle & Equipment Lease	43,569	73,425	29,856		29,856	59.3%	

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## Detailed Income &amp; Expenditure by Budget Heading 31/07/2025

Month No: 4

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4272 Furniture & Equipment	0	3,000	3,000		3,000	0.0%	
4275 Building Maintenance	1,088	6,555	5,467		5,467	16.6%	
4279 Fire & Security	641	688	47		47	93.2%	
4308 Golf Course Overheads	0	25,000	25,000		25,000	0.0%	
4309 Buggy Lease & Maintenance	4,113	10,364	6,252		6,252	39.7%	
Golf Course :- Indirect Expenditure	<b>227,121</b>	<b>555,751</b>	<b>328,630</b>	<b>0</b>	<b>328,630</b>	<b>40.9%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>246,105</b>	<b>48,609</b>	<b>(197,496)</b>				
6001 less Transfer to EMR	24,500	0	(24,500)				
<b>Movement to/(from) Gen Reserve</b>	<b>221,605</b>	<b>48,609</b>	<b>(172,996)</b>				
<u>102 Golf Course Capital Costs</u>							
4155 Professional Fees	0	15,000	15,000		15,000	0.0%	
Golf Course Capital Costs :- Indirect Expenditure	<b>0</b>	<b>15,000</b>	<b>15,000</b>	<b>0</b>	<b>15,000</b>	<b>0.0%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>0</b>	<b>(15,000)</b>	<b>(15,000)</b>				
<u>105 Salts Recreation Ground</u>							
1023 Income Professional Fee Refund	1,500	0	(1,500)			0.0%	
1025 Income Sponsorship	230	230	0			100.0%	
1050 Income Rent	2,007	2,252	245			89.1%	
1051 Income Insurance Recharge	2,020	1,991	(29)			101.4%	
1058 Income Water Recharge	(770)	0	770			0.0%	
1073 Sports Pitch Hire & Green Fees	2,063	5,435	3,372			38.0%	
1095 Income Tennis Annual Pass	2,050	3,135	1,085			65.4%	
1096 Income Tennis Pay & Play	1,975	3,502	1,528			56.4%	
Salts Recreation Ground :- Income	<b>11,075</b>	<b>16,545</b>	<b>5,470</b>			<b>66.9%</b>	<b>0</b>
4018 Water Refill Maint	98	0	(98)		(98)	0.0%	98
4052 Water & Sewerage	1,354	8,617	7,263		7,263	15.7%	
4053 Tennis Electric	40	366	326		326	10.9%	
4055 Electricity	106	800	694		694	13.3%	
4095 Tennis Court Expenditure	1,253	8,582	7,329		7,329	14.6%	
4096 LTA Loan	1,875	5,125	3,250		3,250	36.6%	
4100 Telecommunications	129	348	219		219	37.0%	
4115 Insurance	3,596	3,595	(1)		(1)	100.0%	
4155 Professional Fees	2,799	0	(2,799)		(2,799)	0.0%	
4251 Dog Bin Emptying	156	1,593	1,437		1,437	9.8%	
4252 Additional Litter Pick	0	1,000	1,000		1,000	0.0%	
4260 Grounds Maintenance Contract	23,653	73,087	49,434		49,434	32.4%	
4261 General Maintenance	235	4,590	4,355		4,355	5.1%	

## Detailed Income &amp; Expenditure by Budget Heading 31/07/2025

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Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4275 Building Maintenance	500	740	240		240	67.6%	
4283 Playground & Gym Equipment	16,146	10,000	(6,146)		(6,146)	161.5%	11,545
Salts Recreation Ground :- Indirect Expenditure	<b>51,940</b>	<b>118,443</b>	<b>66,504</b>	<b>0</b>	<b>66,504</b>	<b>43.9%</b>	<b>11,643</b>
<b>Net Income over Expenditure</b>	<b>(40,865)</b>	<b>(101,898)</b>	<b>(61,033)</b>				
6000 plus Transfer from EMR	11,643	0	(11,643)				
<b>Movement to/(from) Gen Reserve</b>	<b>(29,222)</b>	<b>(101,898)</b>	<b>(72,676)</b>				
<u>106 Crouch Recreation Ground</u>							
1050 Income Rent	1,330	2,550	1,220			52.2%	
1051 Income Insurance Recharge	758	746	(12)			101.6%	
1058 Income Water Recharge	(172)	2,450	2,622			(7.0%)	
1073 Sports Pitch Hire & Green Fees	438	11,989	11,551			3.7%	
Crouch Recreation Ground :- Income	<b>2,354</b>	<b>17,735</b>	<b>15,381</b>			<b>13.3%</b>	<b>0</b>
4052 Water & Sewerage	980	8,112	7,132		7,132	12.1%	
4115 Insurance	1,027	1,030	3		3	99.7%	
4155 Professional Fees	393	0	(393)		(393)	0.0%	
4251 Dog Bin Emptying	260	1,138	878		878	22.8%	
4260 Grounds Maintenance Contract	10,034	29,252	19,218		19,218	34.3%	
4261 General Maintenance	3,134	3,610	476		476	86.8%	
4275 Building Maintenance	0	2,450	2,450		2,450	0.0%	
4283 Playground & Gym Equipment	1,875	4,000	2,125		2,125	46.9%	
Crouch Recreation Ground :- Indirect Expenditure	<b>17,702</b>	<b>49,592</b>	<b>31,890</b>	<b>0</b>	<b>31,890</b>	<b>35.7%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(15,349)</b>	<b>(31,857)</b>	<b>(16,508)</b>				
<u>107 Martello Fields</u>							
1050 Income Rent	1,266	5,351	4,085			23.7%	
Martello Fields :- Income	<b>1,266</b>	<b>5,351</b>	<b>4,085</b>			<b>23.7%</b>	<b>0</b>
4018 Water Refill Maint	114	0	(114)		(114)	0.0%	114
4115 Insurance	14	12	(2)		(2)	114.3%	
4251 Dog Bin Emptying	208	911	703		703	22.8%	
4260 Grounds Maintenance Contract	5,113	15,801	10,688		10,688	32.4%	
4261 General Maintenance	138	1,000	862		862	13.8%	
Martello Fields :- Indirect Expenditure	<b>5,587</b>	<b>17,724</b>	<b>12,137</b>	<b>0</b>	<b>12,137</b>	<b>31.5%</b>	<b>114</b>
<b>Net Income over Expenditure</b>	<b>(4,321)</b>	<b>(12,373)</b>	<b>(8,052)</b>				
6000 plus Transfer from EMR	114	0	(114)				
<b>Movement to/(from) Gen Reserve</b>	<b>(4,208)</b>	<b>(12,373)</b>	<b>(8,165)</b>				

## Detailed Income &amp; Expenditure by Budget Heading 31/07/2025

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	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<b>108 Other Open Spaces</b>							
1050 Income Rent	90	90	0			100.0%	
1098 Income Grass Cutting	10,810	0	(10,810)			0.0%	
Other Open Spaces :- Income	<b>10,900</b>	<b>90</b>	<b>(10,810)</b>			<b>12111.5</b>	<b>0</b>
4018 Water Refill Maint	35	0	(35)		(35)	0.0%	35
4052 Water & Sewerage	(76)	200	276		276	(38.1%)	
4115 Insurance	49	45	(4)		(4)	109.2%	
4154 Land Registry Fees	0	60	60		60	0.0%	
4251 Dog Bin Emptying	364	1,821	1,457		1,457	20.0%	
4260 Grounds Maintenance Contract	8,190	25,307	17,117		17,117	32.4%	
4261 General Maintenance	1,490	7,780	6,290		6,290	19.1%	
4262 Trees for Seaford	5,981	0	(5,981)		(5,981)	0.0%	5,981
4268 Grass Verge Cutting	7,800	25,000	17,200		17,200	31.2%	
4275 Building Maintenance	0	200	200		200	0.0%	
Other Open Spaces :- Indirect Expenditure	<b>23,833</b>	<b>60,413</b>	<b>36,580</b>	<b>0</b>	<b>36,580</b>	<b>39.5%</b>	<b>6,016</b>
<b>Net Income over Expenditure</b>	<b>(12,933)</b>	<b>(60,323)</b>	<b>(47,390)</b>				
6000 plus Transfer from EMR	6,016	0	(6,016)				
<b>Movement to/(from) Gen Reserve</b>	<b>(6,916)</b>	<b>(60,323)</b>	<b>(53,407)</b>				
<b>116 Seaford Head Estate</b>							
1011 Income Filming	22,263	20,000	(2,263)			111.3%	
1021 Income South Hill Barn	0	300	300			0.0%	
1050 Income Rent	5,000	10,000	5,000			50.0%	
1200 Income Nature Reserve	325	0	(325)			0.0%	
Seaford Head Estate :- Income	<b>27,587</b>	<b>30,300</b>	<b>2,713</b>			<b>91.0%</b>	<b>0</b>
4115 Insurance	600	600	(0)		(0)	100.1%	
4155 Professional Fees	10,745	0	(10,745)		(10,745)	0.0%	10,745
4199 Other Expenditure	200	0	(200)		(200)	0.0%	
4251 Dog Bin Emptying	312	911	599		599	34.2%	
4260 Grounds Maintenance Contract	416	1,285	869		869	32.4%	
4261 General Maintenance	515	1,445	930		930	35.7%	
4274 Projects Expenditure	24	6,000	5,976		5,976	0.4%	
4275 Building Maintenance	0	1,000	1,000		1,000	0.0%	
4279 Fire & Security	0	245	245		245	0.0%	
4424 South Hill Barn Development	0	40,800	40,800		40,800	0.0%	
4500 Nature Reserve Expenses	21,479	22,343	864		864	96.1%	
4501 Filming Expenses	4,390	4,000	(390)		(390)	109.8%	
Seaford Head Estate :- Indirect Expenditure	<b>38,682</b>	<b>78,629</b>	<b>39,947</b>	<b>0</b>	<b>39,947</b>	<b>49.2%</b>	<b>10,745</b>
<b>Net Income over Expenditure</b>	<b>(11,095)</b>	<b>(48,329)</b>	<b>(37,234)</b>				
6000 plus Transfer from EMR	10,745	0	(10,745)				

## Detailed Income &amp; Expenditure by Budget Heading 31/07/2025

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Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<b>Movement to/(from) Gen Reserve</b>	<b>(350)</b>	<b>(48,329)</b>	<b>(47,979)</b>				
<u>117 Seafront</u>							
1011 Income Filming	1,800	200	(1,600)			900.0%	
1025 Income Sponsorship	460	460	0			100.0%	
1058 Income Water Recharge	(32)	0	32			0.0%	
1084 Income Promenade	260	0	(260)			0.0%	
1092 Income Grnds Maint Non Contrat	414	0	(414)			0.0%	
<b>Seafront :- Income</b>	<b>2,902</b>	<b>660</b>	<b>(2,242)</b>			<b>439.7%</b>	<b>0</b>
4018 Water Refill Maint	35	0	(35)		(35)	0.0%	35
4022 Telescope Expenditure	0	200	200		200	0.0%	
4052 Water & Sewerage	(32)	0	32		32	0.0%	
4115 Insurance	318	318	0		0	99.9%	
4253 Shelters	1,104	3,000	1,896		1,896	36.8%	
4261 General Maintenance	5,559	6,605	1,046		1,046	84.2%	
4270 Vehicles & Equipment Maint	0	150	150		150	0.0%	
4501 Filming Expenses	360	40	(320)		(320)	900.0%	
<b>Seafront :- Indirect Expenditure</b>	<b>7,343</b>	<b>10,313</b>	<b>2,970</b>	<b>0</b>	<b>2,970</b>	<b>71.2%</b>	<b>35</b>
<b>Net Income over Expenditure</b>	<b>(4,441)</b>	<b>(9,653)</b>	<b>(5,212)</b>				
6000 plus Transfer from EMR	35	0	(35)				
<b>Movement to/(from) Gen Reserve</b>	<b>(4,406)</b>	<b>(9,653)</b>	<b>(5,247)</b>				
<u>125 Allotments</u>							
1050 Income Rent	1,355	1,350	(5)			100.4%	
<b>Allotments :- Income</b>	<b>1,355</b>	<b>1,350</b>	<b>(5)</b>			<b>100.4%</b>	<b>0</b>
4261 General Maintenance	0	500	500		500	0.0%	
<b>Allotments :- Indirect Expenditure</b>	<b>0</b>	<b>500</b>	<b>500</b>	<b>0</b>	<b>500</b>	<b>0.0%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>1,355</b>	<b>850</b>	<b>(505)</b>				
<b>Golf, Open Spaces &amp; Climate :- Income</b>	<b>530,666</b>	<b>676,391</b>	<b>145,725</b>			<b>78.5%</b>	
<b>Expenditure</b>	<b>372,208</b>	<b>906,365</b>	<b>534,157</b>	<b>0</b>	<b>534,157</b>	<b>41.1%</b>	
<b>Net Income over Expenditure</b>	<b>158,458</b>	<b>(229,974)</b>	<b>(388,432)</b>				
plus Transfer from EMR	28,552	0	(28,552)				
less Transfer to EMR	24,500	0	(24,500)				
<b>Movement to/(from) Gen Reserve</b>	<b>162,510</b>	<b>(229,974)</b>	<b>(392,484)</b>				

Finance & General Purposes

## Detailed Income &amp; Expenditure by Budget Heading 31/07/2025

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Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<b>201 Administration</b>							
1062 Income Telephone Recharge	278	780	502			35.6%	
1176 Precept	624,180	1,248,359	624,179			50.0%	
1190 Interest Received	23,303	50,000	26,697			46.6%	
1320 Income Walk The Chalk	(3,280)	0	3,280			0.0%	
<b>Administration :- Income</b>	<b>644,481</b>	<b>1,299,139</b>	<b>654,658</b>			<b>49.6%</b>	<b>0</b>
4000 Salaries & Wages	183,293	613,624	430,331		430,331	29.9%	
4001 Employers NI	19,941	76,731	56,790		56,790	26.0%	
4002 Employers Superannuation	31,336	105,605	74,269		74,269	29.7%	
4003 Sub-contracted Staff	231	1,500	1,269		1,269	15.4%	
4009 Recruitment Costs	939	1,000	61		61	93.9%	
4010 Staff Training	150	3,000	2,850		2,850	5.0%	
4011 Staff PPE / H&S	322	0	(322)		(322)	0.0%	
4012 Staff Expenses	417	1,000	583		583	41.7%	
4015 Office Refreshments	98	100	2		2	97.5%	
4100 Telecommunications	1,696	4,635	2,939		2,939	36.6%	
4105 Postage	103	250	147		147	41.3%	
4106 Stationery	276	1,000	724		724	27.6%	
4107 Photocopier	398	1,350	952		952	29.5%	
4108 Recycling & Shredding	167	400	233		233	41.7%	
4110 Advertising & Publicity	741	1,500	759		759	49.4%	
4112 Subscriptions	4,742	5,397	655		655	87.9%	
4113 Software Support	7,881	11,000	3,119		3,119	71.6%	
4114 Licence Fee	0	77	77		77	0.0%	
4115 Insurance	1,896	1,895	(1)		(1)	100.0%	
4116 Web Site	180	1,000	820		820	18.0%	
4118 IT Hardware	3,757	4,000	243		243	93.9%	
4154 Land Registry Fees	63	100	37		37	63.0%	
4155 Professional Fees	4,865	10,500	5,635		5,635	46.3%	
4156 Bank Charges	305	1,339	1,034		1,034	22.8%	
4157 Audit Fees	(7,590)	10,000	17,590		17,590	(75.9%)	
4199 Other Expenditure	0	100	100		100	0.0%	
4272 Furniture & Equipment	74	3,000	2,926		2,926	2.5%	
4284 Maintenance Tools & Equipment	2,450	0	(2,450)		(2,450)	0.0%	
<b>Administration :- Indirect Expenditure</b>	<b>258,730</b>	<b>860,103</b>	<b>601,373</b>	<b>0</b>	<b>601,373</b>	<b>30.1%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>385,751</b>	<b>439,036</b>	<b>53,285</b>				
<b>205 Premises - Church Street</b>							
1050 Income Rent	5,791	7,715	1,924			75.1%	
<b>Premises - Church Street :- Income</b>	<b>5,791</b>	<b>7,715</b>	<b>1,924</b>			<b>75.1%</b>	<b>0</b>

## Detailed Income &amp; Expenditure by Budget Heading 31/07/2025

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Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4050 Rent payable	12,880	25,760	12,880		12,880	50.0%	
4051 Rates	3,381	8,601	5,220		5,220	39.3%	
4059 Church Street Service Charges	0	24,250	24,250		24,250	0.0%	
4115 Insurance	9	9	0		0	97.1%	
4270 Vehicles & Equipment Maint	214	444	230		230	48.2%	
4275 Building Maintenance	1,986	1,000	(986)		(986)	198.6%	
Premises - Church Street :- Indirect Expenditure	<b>18,470</b>	<b>60,064</b>	<b>41,594</b>	<b>0</b>	<b>41,594</b>	<b>30.8%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(12,679)</b>	<b>(52,349)</b>	<b>(39,670)</b>				
<u>210 Civic Expenses</u>							
4013 Members Expenses	0	100	100		100	0.0%	
4014 Member Training	40	1,500	1,460		1,460	2.7%	
4106 Stationery	0	50	50		50	0.0%	
4113 Software Support	1,236	2,607	1,371		1,371	47.4%	
4115 Insurance	64	64	0		0	99.6%	
4180 Room Hire	0	2,750	2,750		2,750	0.0%	
4181 Civic - Mayors Allowance	363	1,500	1,137		1,137	24.2%	100
4182 Catering & Hospitality	(74)	200	274		274	(36.9%)	
4183 Civic - Awards	23	200	177		177	11.5%	
4184 Civic - other	465	1,000	535		535	46.5%	
4188 Town Crier Expenses	30	200	170		170	15.0%	
4190 Election Costs	0	10,000	10,000		10,000	0.0%	
Civic Expenses :- Indirect Expenditure	<b>2,146</b>	<b>20,171</b>	<b>18,025</b>	<b>0</b>	<b>18,025</b>	<b>10.6%</b>	<b>100</b>
<b>Net Expenditure</b>	<b>(2,146)</b>	<b>(20,171)</b>	<b>(18,025)</b>				
6000 plus Transfer from EMR	100	0	(100)				
<b>Movement to/(from) Gen Reserve</b>	<b>(2,046)</b>	<b>(20,171)</b>	<b>(18,125)</b>				
<u>215 Grants</u>							
4401 Grants	20,528	26,000	5,472		5,472	79.0%	
4406 Service Funding Agreements	9,000	9,000	0		0	100.0%	
Grants :- Indirect Expenditure	<b>29,528</b>	<b>35,000</b>	<b>5,472</b>	<b>0</b>	<b>5,472</b>	<b>84.4%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(29,528)</b>	<b>(35,000)</b>	<b>(5,472)</b>				
<u>226 CIL and S106 Receipts</u>							
1014 CIL Receipts	14,394	0	(14,394)			0.0%	14,394
CIL and S106 Receipts :- Income	<b>14,394</b>	<b>0</b>	<b>(14,394)</b>				<b>14,394</b>
<b>Net Income</b>	<b>14,394</b>	<b>0</b>	<b>(14,394)</b>				
6001 less Transfer to EMR	14,394	0	(14,394)				
<b>Movement to/(from) Gen Reserve</b>	<b>0</b>	<b>0</b>	<b>0</b>				

## Detailed Income &amp; Expenditure by Budget Heading 31/07/2025

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Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Finance & General Purposes :- Income	664,667	1,306,854	642,187			50.9%	
Expenditure	308,875	975,338	666,463	0	666,463	31.7%	
<b>Net Income over Expenditure</b>	<b>355,792</b>	<b>331,516</b>	<b>(24,276)</b>				
plus Transfer from EMR	100	0	(100)				
less Transfer to EMR	14,394	0	(14,394)				
<b>Movement to/(from) Gen Reserve</b>	<b>341,498</b>	<b>331,516</b>	<b>(9,982)</b>				

**Assets and Facilities**103 The View

1050 Income Rent	23,178	48,750	25,572			47.5%	
1093 Income Rates	2,262	5,848	3,586			38.7%	
The View :- Income	<b>25,440</b>	<b>54,598</b>	<b>29,158</b>			<b>46.6%</b>	<b>0</b>
4051 Rates	2,262	5,848	3,586		3,586	38.7%	
4115 Insurance	3,034	3,030	(4)		(4)	100.1%	
4261 General Maintenance	0	1,000	1,000		1,000	0.0%	
4270 Vehicles & Equipment Maint	125	1,000	875		875	12.5%	
4275 Building Maintenance	740	4,092	3,352		3,352	18.1%	
4279 Fire & Security	507	752	245		245	67.5%	
The View :- Indirect Expenditure	<b>6,668</b>	<b>15,722</b>	<b>9,054</b>	<b>0</b>	<b>9,054</b>	<b>42.4%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>18,772</b>	<b>38,876</b>	<b>20,104</b>				

104 The View Capital Costs

4301 Public Works Loan Payment	17,103	105,000	87,897		87,897	16.3%	
The View Capital Costs :- Indirect Expenditure	<b>17,103</b>	<b>105,000</b>	<b>87,897</b>	<b>0</b>	<b>87,897</b>	<b>16.3%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(17,103)</b>	<b>(105,000)</b>	<b>(87,897)</b>				

109 Memorials

4052 Water & Sewerage	30	190	160		160	15.9%	
4115 Insurance	266	266	0		0	99.9%	
4204 War Memorial (Sutton Road)	0	800	800		800	0.0%	
4250 Memorial Bench	25	2,500	2,475		2,475	1.0%	
4254 Martello Entertainments Area	22,550	0	(22,550)		(22,550)	0.0%	9,770
4255 The Shoal Maintenance	0	500	500		500	0.0%	
Memorials :- Indirect Expenditure	<b>22,871</b>	<b>4,256</b>	<b>(18,615)</b>	<b>0</b>	<b>(18,615)</b>	<b>537.4%</b>	<b>9,770</b>
<b>Net Expenditure</b>	<b>(22,871)</b>	<b>(4,256)</b>	<b>18,615</b>				
6000 plus Transfer from EMR	9,770	0	(9,770)				
<b>Movement to/(from) Gen Reserve</b>	<b>(13,101)</b>	<b>(4,256)</b>	<b>8,845</b>				

## Detailed Income &amp; Expenditure by Budget Heading 31/07/2025

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Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<b>113 Crypt</b>							
1057 Income Electricity Recharge	225	1,800	1,575			12.5%	
1058 Income Water Recharge	96	315	219			30.5%	
1063 Income Gas Recharge	135	1,148	1,013			11.8%	
<b>Crypt :- Income</b>	<b>457</b>	<b>3,263</b>	<b>2,806</b>			<b>14.0%</b>	<b>0</b>
4052 Water & Sewerage	96	315	219		219	30.5%	
4055 Electricity	225	1,800	1,575		1,575	12.5%	
4056 Gas	135	1,148	1,013		1,013	11.8%	
4115 Insurance	319	320	1		1	99.7%	
4154 Land Registry Fees	300	0	(300)		(300)	0.0%	
4275 Building Maintenance	0	10,000	10,000		10,000	0.0%	
4279 Fire & Security	0	150	150		150	0.0%	
<b>Crypt :- Indirect Expenditure</b>	<b>1,076</b>	<b>13,733</b>	<b>12,657</b>	<b>0</b>	<b>12,657</b>	<b>7.8%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(619)</b>	<b>(10,470)</b>	<b>(9,851)</b>				
<b>114 Public Toilets</b>							
4115 Insurance	626	627	1		1	99.9%	
4203 Public Toilet Cleaning	12,722	53,500	40,778		40,778	23.8%	
4275 Building Maintenance	2,669	2,380	(289)		(289)	112.2%	
4502 Toilet Hire	150	0	(150)		(150)	0.0%	
<b>Public Toilets :- Indirect Expenditure</b>	<b>16,167</b>	<b>56,507</b>	<b>40,340</b>	<b>0</b>	<b>40,340</b>	<b>28.6%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(16,167)</b>	<b>(56,507)</b>	<b>(40,340)</b>				
<b>115 Martello Tower</b>							
4115 Insurance	3,590	3,590	0		0	100.0%	
4275 Building Maintenance	0	18,000	18,000		18,000	0.0%	
<b>Martello Tower :- Indirect Expenditure</b>	<b>3,590</b>	<b>21,590</b>	<b>18,000</b>	<b>0</b>	<b>18,000</b>	<b>16.6%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(3,590)</b>	<b>(21,590)</b>	<b>(18,000)</b>				
<b>118 Beach Huts</b>							
1054 Income Other	230	0	(230)			0.0%	
1057 Income Electricity Recharge	0	50	50			0.0%	
1060 Beach Huts Site Licence	29,004	28,987	(17)			100.1%	
1061 Beach Hut Annual Rent	11,903	13,222	1,320			90.0%	
1094 Income Seasonal Beach Huts	9,728	14,000	4,272			69.5%	
<b>Beach Huts :- Income</b>	<b>50,865</b>	<b>56,259</b>	<b>5,394</b>			<b>90.4%</b>	<b>0</b>
4051 Rates	2,055	5,045	2,990		2,990	40.7%	



## Detailed Income &amp; Expenditure by Budget Heading 31/07/2025

Month No: 4

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4052 Water & Sewerage	259	480	221		221	54.0%	
4055 Electricity	69	1,006	937		937	6.9%	
4115 Insurance	566	565	(1)		(1)	100.2%	
4156 Bank Charges	8	0	(8)		(8)	0.0%	
4258 Seasonal Beach Hut Revenue Exp	5,622	13,500	7,878		7,878	41.6%	
4259 Bönningstedt Wall	45,973	0	(45,973)		(45,973)	0.0%	45,973
4275 Building Maintenance	29	900	871		871	3.2%	
4502 Toilet Hire	475	1,313	838		838	36.2%	
Beach Huts :- Indirect Expenditure	<b>55,056</b>	<b>22,809</b>	<b>(32,247)</b>	<b>0</b>	<b>(32,247)</b>	<b>241.4%</b>	<b>45,973</b>
<b>Net Income over Expenditure</b>	<b>(4,192)</b>	<b>33,450</b>	<b>37,642</b>				
6000 plus Transfer from EMR	45,973	0	(45,973)				
<b>Movement to/(from) Gen Reserve</b>	<b>41,781</b>	<b>33,450</b>	<b>(8,331)</b>				
<u>121 Seaford in Bloom</u>							
1025 Income Sponsorship	500	500	0			100.0%	
Seaford in Bloom :- Income	<b>500</b>	<b>500</b>	<b>0</b>			<b>100.0%</b>	<b>0</b>
4402 Seaford in Bloom	4,343	6,263	1,920		1,920	69.3%	
Seaford in Bloom :- Indirect Expenditure	<b>4,343</b>	<b>6,263</b>	<b>1,920</b>	<b>0</b>	<b>1,920</b>	<b>69.3%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(3,843)</b>	<b>(5,763)</b>	<b>(1,920)</b>				
<u>130 Other Recreation</u>							
4410 Swimming Pool	0	10,000	10,000		10,000	0.0%	
Other Recreation :- Indirect Expenditure	<b>0</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>	<b>10,000</b>	<b>0.0%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>0</b>	<b>(10,000)</b>	<b>(10,000)</b>				
<u>134 CCTV</u>							
4055 Electricity	1,183	4,163	2,980		2,980	28.4%	
4115 Insurance	110	110	(0)		(0)	100.1%	
4276 Maintenance - CCTV	3,919	9,718	5,799		5,799	40.3%	
CCTV :- Indirect Expenditure	<b>5,212</b>	<b>13,991</b>	<b>8,779</b>	<b>0</b>	<b>8,779</b>	<b>37.3%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(5,212)</b>	<b>(13,991)</b>	<b>(8,779)</b>				
<u>135 Events</u>							
4080 D-Day 80	392	2,000	1,608		1,608	19.6%	
4115 Insurance	67	68	1		1	99.1%	
4195 Events Expenditure	0	1,500	1,500		1,500	0.0%	

## Detailed Income &amp; Expenditure by Budget Heading 31/07/2025

Month No: 4

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4273 Christmas Lights	0	10,000	10,000		10,000	0.0%	
4281 Christmas Event Expenses	0	6,500	6,500		6,500	0.0%	
Events :- Indirect Expenditure	<b>459</b>	<b>20,068</b>	<b>19,609</b>	<b>0</b>	<b>19,609</b>	<b>2.3%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(459)</b>	<b>(20,068)</b>	<b>(19,609)</b>				
<u>140 Lifeguard Hut</u>							
4115 Insurance	51	51	(0)		(0)	100.6%	
4274 Projects Expenditure	6,032	5,000	(1,032)		(1,032)	120.6%	
Lifeguard Hut :- Indirect Expenditure	<b>6,083</b>	<b>5,051</b>	<b>(1,032)</b>	<b>0</b>	<b>(1,032)</b>	<b>120.4%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(6,083)</b>	<b>(5,051)</b>	<b>1,032</b>				
<u>145 Concessions &amp; Street Trading</u>							
1024 Salts Cafe Concession	9,356	24,000	14,644			39.0%	
1026 South Hill Barn Concession	2,700	3,500	800			77.1%	
1027 Splash Point Concession	4,783	6,500	1,717			73.6%	
1028 Martello Cafe Concession	6,355	14,808	8,453			42.9%	
1029 West View Kiosk Concession	4,170	8,340	4,170			50.0%	
1031 Dane Road Concession	5,000	3,600	(1,400)			138.9%	
1032 Marine Parade Concession	10,750	21,500	10,750			50.0%	
1033 Bonningstedt Prom Concession	4,200	6,000	1,800			70.0%	
1034 Bonningstedt Steps Concession	3,000	2,500	(500)			120.0%	
1035 Old Town Hall Concession	1,143	2,664	1,521			42.9%	
1036 West View Beach Hut Concession	0	4,900	4,900			0.0%	
1057 Income Electricity Recharge	418	12,234	11,816			3.4%	
1058 Income Water Recharge	46	5,356	5,310			0.9%	
1083 Income Street Market	471	471	0			100.0%	
Concessions & Street Trading :- Income	<b>52,392</b>	<b>116,373</b>	<b>63,981</b>			<b>45.0%</b>	<b>0</b>
4052 Water & Sewerage	46	5,343	5,297		5,297	0.9%	
4055 Electricity	467	11,375	10,908		10,908	4.1%	
4115 Insurance	538	538	0		0	99.9%	
4275 Building Maintenance	11,722	1,735	(9,987)		(9,987)	675.6%	3,150
Concessions & Street Trading :- Indirect Expenditure	<b>12,772</b>	<b>18,991</b>	<b>6,219</b>	<b>0</b>	<b>6,219</b>	<b>67.3%</b>	<b>3,150</b>
<b>Net Income over Expenditure</b>	<b>39,620</b>	<b>97,382</b>	<b>57,762</b>				
6000 plus Transfer from EMR	3,150	0	(3,150)				
<b>Movement to/(from) Gen Reserve</b>	<b>42,770</b>	<b>97,382</b>	<b>54,612</b>				

## Detailed Income &amp; Expenditure by Budget Heading 31/07/2025

Month No: 4

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>146 Martello Changing Places</u>							
4055 Electricity	76	2,000	1,924		1,924	3.8%	
4115 Insurance	112	112	0		0	100.0%	
4275 Building Maintenance	227	400	173		173	56.8%	
Martello Changing Places :- Indirect Expenditure	<b>415</b>	<b>2,512</b>	<b>2,097</b>	<b>0</b>	<b>2,097</b>	<b>16.5%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(415)</b>	<b>(2,512)</b>	<b>(2,097)</b>				
<u>206 Premises - Hurdis House</u>							
4115 Insurance	540	541	1		1	99.9%	
4155 Professional Fees	1,250	2,000	750		750	62.5%	
4275 Building Maintenance	71	5,000	4,929		4,929	1.4%	
4301 Public Works Loan Payment	0	7,500	7,500		7,500	0.0%	
Premises - Hurdis House :- Indirect Expenditure	<b>1,861</b>	<b>15,041</b>	<b>13,180</b>	<b>0</b>	<b>13,180</b>	<b>12.4%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(1,861)</b>	<b>(15,041)</b>	<b>(13,180)</b>				
<u>301 Planning &amp; Highways</u>							
4263 Bus Shelter Maintenance/Clean	247	1,000	753		753	24.7%	
Planning & Highways :- Indirect Expenditure	<b>247</b>	<b>1,000</b>	<b>753</b>	<b>0</b>	<b>753</b>	<b>24.7%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(247)</b>	<b>(1,000)</b>	<b>(753)</b>				
Assets and Facilities :- Income	<b>129,654</b>	<b>230,993</b>	<b>101,339</b>			<b>56.1%</b>	
Expenditure	<b>153,924</b>	<b>332,534</b>	<b>178,610</b>	<b>0</b>	<b>178,610</b>	<b>46.3%</b>	
<b>Net Income over Expenditure</b>	<b>(24,270)</b>	<b>(101,541)</b>	<b>(77,271)</b>				
plus Transfer from EMR	<b>58,893</b>	<b>0</b>	<b>(58,893)</b>				
<b>Movement to/(from) Gen Reserve</b>	<b>34,623</b>	<b>(101,541)</b>	<b>(136,164)</b>				
Grand Totals:- Income	<b>1,324,986</b>	<b>2,214,238</b>	<b>889,252</b>			<b>59.8%</b>	
Expenditure	<b>835,006</b>	<b>2,214,237</b>	<b>1,379,231</b>	<b>0</b>	<b>1,379,231</b>	<b>37.7%</b>	
<b>Net Income over Expenditure</b>	<b>489,980</b>	<b>1</b>	<b>(489,979)</b>				
plus Transfer from EMR	<b>87,546</b>	<b>0</b>	<b>(87,546)</b>				
less Transfer to EMR	<b>38,894</b>	<b>0</b>	<b>(38,894)</b>				
<b>Movement to/(from) Gen Reserve</b>	<b>538,631</b>	<b>1</b>	<b>(538,630)</b>				

1000 Codes = Income  
4000 Codes = Expenditure

Financial Variance Report for F&GP Meetings		
25-Sep		
(Apr-July) - 33%		
<b>201</b>	<b>Administration</b>	
<b>1176</b>	Precept	This income is the first half of the Precept. The balance will be paid in September.
<b>1190</b>	Interest Received	The interest income from the CCLA PSDF was budgeted prudently. To date, the actual income reflects a stronger than budgeted yield. Total interest for the year will also depend on the average balance held in the account, but if current trends continue, it is likely to exceed the original estimate.
<b>4009</b>	Recruitment Costs	Following the staffing review, additional recruitment costs have arisen due to the new roles added to the staffing structure - some of which have needed to be advertised more than once and on a variety of platforms. While all but two positions have now been permanently filled, further recruitment activity is expected later in the year, which will result in the account exceeding budget. These costs will, however, be met from the Recruitment Earmarked Reserve (EMR).
<b>4011</b>	Staff Personal Protective Equipment (PPE) / H&S	Following the introduction of the new staffing structure and the appointment of a Maintenance Officer, it has been necessary to provide appropriate PPE and health & safety equipment to support the role. As this post was established after the budget was set, the associated costs will be met from the General Reserve
<b>4015</b>	Office Refreshments	The office refreshment budget will be overspent due to increased number of staff, in-office working and in-house meetings, leading to higher tea, coffee, and milk usage.
<b>4112</b>	Subscriptions	This is showing a high % of expenditure due to the majority of annual subscriptions being paid in full at the beginning of the year.
<b>4113</b>	Software Support	This is showing a high % of expenditure due to the half the Microsoft annual fee already accounted for by an accrual at the beginning of the year.
<b>4115</b>	Insurance	Insurance costs are paid annually in advance.
<b>4118</b>	IT Hardware	Following the introduction of the new staffing structure, it has been necessary to provide appropriate IT hardware to support the roles. As the approved staffing restructure was established after the budget was set, the associated costs will be met from the Recruitment EMR.
<b>4157</b>	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. The figure also takes into account the additional costs of the ongoing investigation.
<b>4284</b>	Maintenance Tools & Equipment	Following the introduction of the new staffing structure and the appointment of a Maintenance Officer, it has been necessary to provide appropriate equipment to support the role. As this post was established after the budget was set, the associated costs will be met from the General Reserve.
<b>205</b>	<b>Premises Church Street</b>	
<b>4115</b>	Insurance	Insurance costs are paid annually in advance.
<b>4275</b>	Building Maintenance	This account has been overspent due to the unbudgeted but necessary clear out of hazardous waste in the garage which in itself cost just over the whole budget. Other costs relating to the garage clearance have totalled £413 adding to the additional spend.
<b>210</b>	<b>Civic Expenses</b>	
<b>4115</b>	Insurance	Insurance costs are paid annually in advance.
<b>4182</b>	Catering & Hospitality	The minus figure relates to an accrual from the previous year.
<b>215</b>	<b>Grants</b>	
<b>4401</b>	Grants	All approved grant monies were approved and paid out in July with the balance being transferred to the EMR as previously approved by this committee.
<b>4406</b>	Service Funding Agreements	The full budget has been allocated accordingly and paid out in July 2025.



## Seaford Town Council

<b>Report No:</b>	<b>81/25</b>
<b>Agenda Item No:</b>	<b>7</b>
<b>Committee:</b>	<b>Finance &amp; General Purposes</b>
<b>Date:</b>	<b>25 September 2025</b>
<b>Title:</b>	<b>Policy Update – September 2025</b>
<b>By:</b>	<b>Darryl Keech, Deputy Town Clerk &amp; Responsible Financial Officer</b>
<b>Purpose of Report:</b>	<b>To provide the Committee with an update on the 2025 - 2026 work schedule with the Town Council's policies</b>

<b>Actions</b>
<b>The Committee is advised:</b>
1. To consider the update on the policy review work within the Town Council 2. To move to a vote on the motions below

<b>Recommendations</b>
<b>The Committee is recommended:</b>
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 to ensure transparency and openness about processes.
- 1.2 Councillors wishing to review the current policies in place can do so on the [Town Council's website](#).
- 1.3 Officers recognise that a number of existing policies are past their date for review.

## **2. Work Schedule Progress September 2025**

- 2.1** Previous updates to policies have been hindered by the size of the team, workloads and the lack of capacity of officers. However, the recent re-structure will provide the required focus and progression to this process.
- 2.2** On 1 August 2025 a new officer was appointed to the newly created role of Policy and Risk Officer.
- 2.3** Due to the time short time the Policy and Risk Officer has been in post, their current part time working hours, and recruitment of other posts into the new structure, progress to date has been limited. However, the Policy and Risk Officer's initial work has included reviewing existing policy review dates and risk rating each policy.
- 2.4** Between the Policy and Risk Officer, HR and OD Manager and the Deputy Town Clerk, key HR policies have been identified which are not currently in place and a timetable of reviews will be produced alongside the introduction of new policy proposals to the Personnel Committee.
- 2.5** The Whistleblowing Policy will be the first policy to come to the Personnel Committee on 9 October.
- 2.6** The Disciplinary Policy was updated at Full Council on 11 September 2025 and will be reviewed again in September 2026.
- 2.7** A review of the Bad Debt Policy features elsewhere on this Finance & General Purposes agenda.

## **3. Financial Appraisal**

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

## **4. Contact Officer**

- 4.1** The Contact Officer for this report is Darryl Keech, Deputy Town Clerk & Responsible Financial Officer



## Seaford Town Council

<b>Report No:</b>	<b>78/25</b>
<b>Agenda Item No:</b>	<b>8</b>
<b>Committee:</b>	<b>Finance &amp; General Purposes</b>
<b>Date:</b>	<b>25 September 2025</b>
<b>Title:</b>	<b>Revised Bad Debt Policy</b>
<b>By:</b>	<b>Lucy Clark, Finance Manager</b>
<b>Purpose of Report:</b>	<b>To present a revised Bad Debt Policy for approval and recommendation for adoption by Full Council</b>

### **Actions**

#### **The Committee is advised:**

1. To consider the report and discuss and compare the draft revised policy (Appendix A), alongside the existing policy (Appendix B).
2. To move to a vote on the motion below.

### **Recommendations**

#### **The Committee is recommended:**

1. To note the contents of the report and the draft revised Bad Debt Policy.
2. To recommend adoption of the revised Bad Debt Policy to Full Council.

## **1. Information**

- 1.1** Attached in Appendix A is a significantly revised Bad Debt Policy for approval, reflecting best practice, strengthened recovery measures and clearer procedures for debt management.
- 1.2** The previous policy is detailed in Appendix B for reference.

## **2. Background**

- 2.1** The Town Council's Bad Debt Policy was last adopted in October 2022 and was updated in March 2025 following amendments to the Financial Regulations.
- 2.2** A full review of the policy has since been undertaken by the Finance Manager. The review identified that a complete restructuring of the document was required to ensure clarity and to bring the policy into line with current best practice.
- 2.3** Due to the scale of revisions and the introduction of several new sections, it was considered undesirable to present the proposed document with tracked changes. Instead, a clean revised version has been produced for adoption.

## **3. Key Variances from Previous Policy**

- 3.1** The revised policy introduces several significant changes and additions, including:
  - Raising Invoices
  - Payment Terms
  - Responsibilities of Debtors
  - Repayment of Arrears
- 3.2** Payment methods have been clarified, with golf membership payments separately identified (credit / debit cards and direct debit, subject to an administration fee).
- 3.3** For Golf membership direct debit payments, provisions that were previously set out with the membership forms (regarding administration fees for failed payments and suspension of playing rights) have now been incorporated into the policy for transparency and consistency.
- 3.4** A more detailed credit control process has been identified, setting out staged reminders, debtor contact and escalation to legal action.
- 3.5** Inclusion of the Small Claims Court as a formal route of recovery, with debtors liable for recovery costs.
- 3.6** There is clarification of debt recovery relating to leases and hire agreements (including forfeiture and refusal of future bookings where relevant).



- 3.7** Repayment arrangements are clearer – with clear criteria and expectations set out where instalments are agreed.

#### **4. Financial Appraisal**

- 4.1** Adoption of the revised policy will support the Town Council in protecting its income streams, minimising financial risk, and ensuring fair but firm debt recovery practices.
- 4.2** Legal costs may be incurred in pursuing debts through the Small Claims Court; however, these costs can be added to the debt owed.
- 4.3** The golf direct debit provisions already apply in practice; including them in the policy ensures greater clarity for members and strengthens the Town Council's position in recovering arrears.

#### **5. Contact Officer**

- 5.1** The Contact Officer for this report is Lucy Clark, Finance Manager



## Seaford Town Council

### Bad Debt Policy

<b>Policy Ref.</b>	F10
<b>Date Last Adopted</b>	October 2022 NB. Revised in March 2025 following the Financial Regulations Update
<b>Current Review</b>	September 2025
<b>Possible Prompts for Earlier Review</b>	<ul style="list-style-type: none"> <li>• Use of the policy and areas for improvement identified</li> <li>• Change in legislation and/or codes of practice</li> </ul>
<b>Previous Adoption Dates</b>	October 2022 June 2016 June 2015
<b>Author</b>	Finance Manager

## **Bad Debt Policy**

### **1. Introduction**

- 1.1 Seaford Town Council has a duty to all residents to ensure the prompt and cost effective invoicing, collection and recovery of all sums due to the Town Council.
- 1.2 This policy outlines Seaford Town Council's procedures for dealing with late payments and outstanding accounts (bad debts) in accordance with Financial Regulations.

### **2. Policy Objectives**

- 2.1 The objective of this policy is to maximise the income of the Town Council by collecting all debts owing to it promptly, effectively, efficiently and economically, whilst ensuring unbiased and fair treatment to all debtors.

### **3. Framework and Purpose**

- 3.1 This policy document sets out the procedures for enabling the prompt collection of all sums of money due, and for ensuring that a fair and consistent approach is taken to recover sums that are not paid on a timely basis.
- 3.2 This policy relates to the collection of all forms of revenue including:
  - Land / rents / leases / licences
  - Invoices raised
  - Sundry debts
  - Land rents and pitch hire
  - Golf Membership fees
- 3.3 Effective debt collection ensures that any adverse impact on cash flow is minimised and that the Town Council maintains a reputation of requiring full and prompt payment from its debtors.
- 3.4 In the event that a debt ultimately becomes uncollectable due to bankruptcy, insolvency, death, or the inability to trace the debtor or where the debt is uneconomic to pursue, such debts will be considered for write off in accordance with section 10 of this Policy.

### **4. Roles and Responsibilities**

- 4.1 The Responsible Financial Officer (RFO), Finance Manager and Finance Officer will follow best practice and the most up to date legislation to ensure that the Town Council maximises the collection of debts and income in the most efficient and cost effective manner.
- 4.2 This policy provides clear guidance on the:

- Organisation and supervision of all income arrangements, including the recording, reporting, recovery and monitoring of income;
- Framework and timeframe for debt collection, enabling the Town Council to maximise the collection of debts and income in a fair, efficient and cost effective manner;
- Proper accounting of income within the Town Council's finance system, and on setting an appropriate annual provision for bad debts.

## **5. Raising Invoices**

- 5.1 Invoices will be raised in advance of the provision of service or goods wherever appropriate to do so, to minimise the financial risk to the Town Council. This will particularly apply to all rents and hire charges.
- 5.2 Invoices will be supported by documentation where necessary detailing the service or goods provided, and any applicable hire charges, rents or fees evidenced, with VAT charged where applicable.
- 5.3 Invoices will be raised promptly and contain sufficient detail of the service or goods provided, the date/s to which the invoice relates and the due date for which payment should be received. This will be between 0 and 30 days from the date of the invoice dependent on the type of supply.
- 5.4 Where services or goods are provided over a period, invoices will be raised periodically under the terms of the agreed provision.

## **6. Payment Terms**

- 6.1 The Town Council's preferred method of payment is BACS transfer. Payments may also be made by cash or cheque. For golf fee income only, payments can be made by credit/debit card or by direct debit (subject to an administration fee).

*Note - the Town Council's administrative office does not currently accept debit or credit card payments; these are processed solely in relation to golf services from the Pro Shop.*

- 6.2 Upon request from a debtor to vary the payment terms applicable to the debt, (such as where a debtor is not able to repay the debt completely, either immediately or within a reasonable timescale), each case will be considered individually by the RFO / Finance Manager with a view to establishing a repayment arrangement over a specific period of time. The repayment arrangement will be detailed in writing and agreed with the debtor.
- 6.3 Where a payment arrangement is made, failure to maintain regular payments as detailed in the repayment arrangement will result in further recovery action and reasonable costs may be added to the

debt. Recovery action may include any type of debt recovery process, up to and including bankruptcy proceedings if appropriate, as agreed by the RFO in conjunction with the Town Clerk.

- 6.4 Where golf membership direct debit payments fail, the Town Council's approach is set out in Section 8.7 of this policy.

## 7. Responsibilities of Debtors

- 7.1 Any person, organisation or company that owes money to the Town Council, or has a liability to pay, should comply with all legal obligations in respect of the liability by:

- Ensuring that payments reach the Town Council by the due date.
- Following instructions provided to ensure payments are able to be credited correctly against the amount due.
- Informing the Town Council of any changes in circumstances that may have an impact upon the amount to be paid, or the ability to pay.
- Notifying the Town Council of any change of address.
- Contacting the Town Council promptly if it is believed the amount due is incorrect.

## 8. Credit Control

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

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

- **Once the due date has passed** – a first reminder is sent requesting payment as soon as possible.
- **30 days overdue** – a second reminder is sent requesting payment within 14 days.
- **45 days overdue** – a third reminder letter issued, confirming that the Town Council's financial information, including bad debts, is reported to the Finance & General Purposes Committee.
- **60 days overdue** – the debtor is contacted directly to establish the reasons for non-payment and to agree a deadline.
- **90 days overdue** – final letter issued, notifying the debtor of the withdrawal of the service provided and confirming that Seaford Town Council will actively pursue all outstanding debts through the legal system, including the Small Claims Court or bankruptcy proceedings, where appropriate.

- 8.3 In exceptional circumstances, the RFO / Finance Manager may agree a structured repayment arrangement to assist recovery of the debt

before formal legal action is taken. The repayment arrangement will be detailed in writing and agreed with the debtor.

- 8.4 In the case of debts resulting in an application to the Small Claims Court or other legal process, the debtor will be liable for any fees incurred by the Town Council in recovering the debt.
- 8.5 In the case of leased property debts, such proceedings may result in forfeiture of the property and Court Action being taken to enforce the Council's rights as Landlord to recover amounts due on the property.
- 8.6 In terms of hire, no further hire agreements will be permitted until such time as the debt has been cleared. The Town Council reserves the right to refuse permission for future hire agreements where credit control has been an issue.
- 8.7 Golf Membership Direct Debit Payments are treated as follows:
  - 8.7.1 Where a golf membership direct debit payment fails, the Town Council reserves the right to apply a discretionary administration fee of £25 to cover additional processing and recovery cost.
  - 8.7.2 This fee will not normally be applied where the failure is due to an administrative error (e.g. incorrect bank details) and the debtor makes immediate payment in full by BACS transfer.
  - 8.7.3 Where payment is not received promptly, or where the failure is due to insufficient funds in the debtor's account, the administration fee will apply, and the Town Council may require that the balance of the annual membership fee be paid in full immediately. The debtor's right to play golf will be suspended immediately until all outstanding fees and charges (including any administration fee) have been settled.
  - 8.7.4 Any outstanding amount of the annual membership fee remaining unpaid, as well as any costs due will continue to be a debt to the Town Council. The Town Council will actively pursue the outstanding debt through the legal system, including the Small Claims Court or other legal process where appropriate.

## **9. Repayment of Arrears**

- 9.1 Where a repayment arrangement has been agreed, the Town Council will seek repayment of all outstanding arrears as soon as possible, and by the end of the financial year wherever possible.
- 9.2 Repayment arrangements will only be considered where such an arrangement is more likely to result in the Town Council recovering the payment in full.
- 9.3 Repayment arrangements may not be agreed where the debtor appears to have sufficient funds/assets to pay the debt immediately.

**10. Write off Bad Debts**

- 10.1 The Town Council will seek to minimise the cost of write offs by taking all necessary action to recover what is due. Debts will be subject to the full recovery, collection and all reasonable legal procedures, including use of the Small Claims Court or bankruptcy proceedings where appropriate.
- 10.2 The Town Council recognises that where a debt is irrecoverable, prompt and regular write off of such debts is good practice. Whilst writing off bad debts is a non-routine function; all practical means should be taken to recover outstanding amounts due to the Town Council before the RFO / Finance Manager makes a recommendation to the Finance & General Purposes Committee. Before this decision is made, due diligence consideration should include the following:
- The cost of recovery against the amount owed.
  - The likelihood of success.
  - Were the correct credit control procedures followed.
  - Could procedure and practices be improved.
- 10.3 In accordance with section 13.3 of the Financial Regulations, any debts being considered for write off should be reported in the form of a write off schedule to the Finance & General Purposes Committee, who have delegated powers to write off bad debts of up to £5,000. Larger debts must be written off by Full Council. The write off schedule should contain the following information:
- Customer Reference.
  - Invoice number.
  - Date of invoice.
  - Amount of debt.
  - Reason for write off.
  - Recovery history.
  - Date of write off.
  - Authorisation of write off.

**11. Year-end Write Offs**

The RFO / Finance Manager should ensure any bad debts and debts unlikely to be repaid are correctly accounted for at year end.



## Seaford Town Council

### Bad Debt Policy

<b>Policy Ref.</b>	F10
<b>Date Last Adopted</b>	October 2022 - NB. Revised in March 2025 following the Finance Regulations Policy Update
<b>Date of Next Review</b>	October 2025
<b>Possible Prompts for Earlier Review</b>	<ul style="list-style-type: none"> <li>• Use of the policy and areas for improvement identified</li> <li>• Change in legislation and/or codes of practice</li> </ul>
<b>Previous Adoption Dates</b>	June 2016 June 2015
<b>Author</b>	Responsible Financial Officer



## **Bad Debt Policy**

### **1. Introduction**

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

### **2. Policy Objectives**

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

### **3. Credit Control**

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

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

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

### **4. Write off bad debts**

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

The Town Council recognises that where a debt is irrecoverable, prompt and regular write off of such debts is good practice. Whilst writing off bad debts is a non-routine function; all practical means should be taken to recover

outstanding amounts due to the Town Council before the RFO recommends writing off a bad debt to the Finance & General Purposes Committee. Before this decision is made, due diligence consideration should include the following: -

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

Any debts to be written off should be reported in the form of a write off schedule to the Finance & General Purposes Committee, who have delegated powers to write off bad debts of up to £5,000; any larger debts must be reported to Full Council. The write off schedule should contain the following information:

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

**5. Year-end write offs**

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



## Seaford Town Council

<b>Report No:</b>	<b>70/25</b>
<b>Agenda Item No:</b>	<b>9</b>
<b>Committee:</b>	<b>Finance &amp; General Purposes</b>
<b>Date:</b>	<b>25 September 2025</b>
<b>Title:</b>	<b>2026 - 2027 Budget Timetable</b>
<b>By:</b>	<b>Lucy Clark, Finance Manager</b>
<b>Purpose of Report:</b>	<b>To advise the Committee of the Budget Timetable for 2026 - 2027</b>

### **Actions**

#### **The Committee is advised:**

1. To move to a vote on the motions below.

### **Recommendations**

#### **The Committee is recommended:**

1. To note the Budget Timetable.

## **1. Information**

### **1.1 Financial Regulations state that:**

- Before setting a precept, the Town Council must calculate its council tax requirement for each financial year by preparing and approving a budget, in accordance with The Local Government Finance Act 1992 or succeeding legislation.
- No later than December each year, the Responsible Financial Officer (RFO) shall prepare a draft budget with detailed estimates of all revenue income and expenditure for the following financial year along with a forecast for the following four financial years taking account of the lifespan of assets and cost implications of repair and replacement.

- Each committee shall review its draft budget and submit any proposed amendments to the Finance & General Purposes Committee no later than the end of December each year.
- 1.2** In the autumn, in consultation with the RFO, each committee shall formulate proposals for its own area of responsibility in respect of revenue.
  - 1.3** Once the September 2025 transactions have been finalised, these transactions from April to September 2025 will be used as a base for the projected outturn for 2025 - 2026 and initial draft budgets for 2026 - 2027 through to 2029 - 2030.
  - 1.4** Individual meeting dates will be arranged with budget managers to go through each committee's budget requirements line by line.
  - 1.5** Draft budgets will be emailed to the Chairs of each committee and discussed with the RFO.
  - 1.6** The proposed budgets will then be presented at the following committee meetings:

<b>Date</b>	<b>Meeting</b>	<b>Action</b>
20 November 2025 7pm	Assets & Facilities (A&F) Committee Meeting	A&F Draft Budget approval
27 November 2025 7pm	Golf, Open Spaces & Climate Action (GOSCA) Committee Meeting	GOSCA Draft Budget approval
18 December 2025 7pm	Finance & General Purposes (F&GP) Committee Meeting	F&GP and Full Council Draft Budgets approval
8 January 2026 7pm	Budget Briefing	Presentation on the current year's budget, key highlights and risks, and the proposed budget

		for next year, with the opportunity for councillor questions and comments
29 January 2026 7pm	Full Council Meeting	Consideration and final approval of Full Council Budget and setting of the precept for 2026 - 2027

## **2. Financial Appraisal**

**2.1** There are no direct financial implications resulting from this report.

## **3. Contact Officer**

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