

AGENDA ITEM 8

CHICHESTER CITY COUNCIL

FINAL ACCOUNTS 2021/2022

FINANCE COMMITTEE 14TH JUNE 2022

Year End Accounts Summary 2021/22

The Year End Accounts to 31st March 2022 shows a surplus of £20,472. The General Reserve now holds a balance of £516,876.

The City Council's total balances and reserves at the end of the year £1,159,395 plus £490,000 investment in the Local Government Property Fund.

Overall the Earmarked reserves have increased from £347,514 to £720,790. This does include £418,575 Cil funds. We added £40,000 to the Council House Maintenance Reserve to bring the balance to £98,855.

The Budgets carried forward are;

Discretionary Grants £8,621

Public Realm £19,477

Mayoral expenses £320

Utility bills £2,000

Kim Martin

Deputy Town Clerk and Responsible Finance Officer

Chichester City Council

Unaudited Financial Statements

For the year ended 31 March 2022

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Chichester City Council

Council Information

31 March 2022

(Information current at 29th June 2022)

Mayor

Cllr J. Joy

Councillors

Cllr R.E. Plowman (Deputy Mayor)

Cllr C.M.M. Apel

Cllr H. Barrie

Cllr M.J. Bell

Cllr D. Carter

Cllr M. Corfield

Cllr A.P. Dignum

Cllr P. Gaskin

Cllr C. Gershater

Cllr C. Harry

Cllr C. Hughes

Cllr J. Hughes

Cllr K. Hughes

Cllr S. Lishman

Cllr S. Quail

Cllr A.M.D. Scicluna

Cllr S. Sharp

Clerk to the Council

Rodney Duggua RD BA (Hons)

Responsible Financial Officer (R.F.O.)

Mrs K. Martin MAAT

Auditors

Moore (East Midlands

Rutland House

Minerva Business Park

Lynch Wood

Peterborough

PE2 6PZ

Chichester City Council
Statement of Responsibilities
31 March 2022

The Council's Responsibilities

The council is required:

- to make arrangements for the proper administration of its financial affairs
- to secure that one of its officers (R.F.O.) has the responsibility for the administration of those affairs. At this council that officer is the Deputy Town Clerk & Finance Manager, and
- to manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets.

The Responsible Financial Officer's Responsibilities

The R.F.O. is responsible for the preparation of the council's Unaudited Financial Statements in accordance with Part 4 of the "Governance and Accountability for Local Councils – A Practitioners Guide (England) (as amended)" (the guide), so far as is applicable to this council, to present a true and fair view of the financial position of the council at 31 March 2022 and its income and expenditure for the year then ended.

In preparing the Unaudited Financial Statements, the R.F.O. has:

- selected suitable accounting policies and then applied them consistently
- made judgements and estimates that were reasonable and prudent, and
- complied with the guide.

The R.F.O. has also:

- kept proper accounting records, which were up to date, and
- taken reasonable steps for the prevention and detection of fraud and other irregularities.

Responsible Financial Officer's Certificate

I further certify that the Unaudited Financial Statements present a true and fair view of the financial position of Chichester City Council at 31 March 2022, and its income and expenditure for the year ended 31 March 2022.

Signed:

Mrs K. Martin MAAT- Deputy Town Clerk & Finance Manager

Date:

Chichester City Council
Statement of Accounting Policies

31 March 2022

Auditors

The name and address of the External Auditors is provided for information only.

These Statements are not subject to audit and the External Auditors have no responsibility for them.

Accounting Convention

The accounts have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) (FRSSE) issued by the Accounting Standards Board, as applied to Local Councils by part 4 of Governance and Accountability for Local Councils – A Practitioners Guide (England) (the guide). Comparative figures have been restated to conform to the revised formats where appropriate. Certain requirements have been omitted for clarity and simplicity as these statements are not subject to audit. They are produced in support of the council's audited Statement of Accounts contained within the Annual Return Statement of Accounts.

These accounts have been prepared having regard to the fundamental accounting concepts of: Going Concern, Prudence, Accruals, Relevance, Consistency, Reliability, Comparability, Understandability and Materiality.

The accounts have been prepared under the historical cost convention.

Fixed Assets

All expenditure in excess of £1000 (on any one item or group of similar items) on the acquisition, creation or enhancement of fixed assets is capitalised on an accruals basis in the accounts. Expenditure on fixed assets is capitalised, provided that the fixed asset yields benefits to the authority and the services it provides, for a period of more than one year. Fixed assets are valued on the basis recommended by the Chartered Institute of Public Finance and Accountancy (CIPFA) and in accordance with the statements of asset valuation principles and guidance notes issued by the Royal Institution of Chartered Surveyors (RICS). The closing balances are stated on the following basis:

land and buildings are included in the balance sheet at Depreciated Replacement Cost (DRC). The DRC basis of valuation requires an estimate of the value of the land in its existing use, together with the current replacement cost of the building and its external works, from which appropriate deductions have been made to reflect the age, condition, economic, functional and environmental obsolescence and other locational factors which might result in the existing building being worth less than a new replacement building,

all other assets are included in the balance sheet at the lower of cost (estimated where not known) or estimated realisable value, except that,

certain community assets are the subject of restrictive covenants as to their use and/or future disposal. Such assets are therefore considered to have no appreciable realisable value and are included at nominal value only.

The surplus or deficit arising on periodic revaluations of fixed assets has been credited or debited to the Revaluation Reserve. Subsequent revaluations of fixed assets are planned at five yearly intervals, although material changes to asset valuations will be adjusted in the interim period, should they occur.

In accordance with Financial Reporting Standard (FRS) 15, depreciation is provided on all operational buildings (but not land), as well as other assets.

Chichester City Council
Statement of Accounting Policies
31 March 2022

Depreciation Policy

Buildings and leasehold land are depreciated over the shorter of 50 years or the anticipated remaining useful lives on a straight line basis.

Freehold land is not depreciated.

Non Operational Assets (including Investment Properties) are not depreciated.

Vehicles, plant, equipment and furniture are depreciated over 5 to 10 years on a straight line basis.

Infrastructure assets are depreciated over 10 years at 10% per annum straight line.

Community assets are not depreciated, because they are of either intrinsic or purely nominal value.

Depreciation is accounted for as a Balance Sheet movement only, not through the Income and Expenditure Account.

Grants or Contributions from Government or Related Bodies

Capital Grants

Where a fixed asset has been acquired or improved with the financing either wholly or in part by a grant or contribution from government or a related body, e.g. Sports Council, the amount of the grant has been credited to Deferred Grants Account and carried forward. Grants so credited are released back to revenue over the life of the asset to match, and thereby offset wholly or in part, depreciation charged.

Revenue Grants

Revenue grants are credited to income when conditions attached thereto have been fulfilled and/or equivalent expenditure has been incurred. Grants received in respect of which the conditions have not been fulfilled, or expenditure incurred, are carried forward as deferred revenue grants.

Investments

Investments are included in the balance sheet at historic cost and realised gains or losses are taken into the income and expenditure account as realised. Details are given at note 14.

Debtors and Creditors

The revenue accounts of the council are maintained on an accruals basis in accordance with the regulations. That is sums due to or from the council during the year are included whether or not the cash has actually been received or paid in the year. Exceptions to this are payment of regular quarterly and other accounts (e.g. telephones, electricity). This policy is applied consistently each year. Therefore, it will not have a material effect on the year's accounts or on the council's annual budget.

The council reviews the level of its commercial debtors on a regular basis and provisions are made, as required, where the likelihood of amounts proving ultimately collectable is in doubt.

Value Added Tax

Income and Expenditure excludes any amounts related to VAT, as all VAT suffered/collected is recoverable from or payable to HM Revenue and Customs. Any amounts not so recoverable are treated as a separate expense.

External Loan Repayments

The council has no long term borrowing. Consequently, there were no external loan repayments made in the year.

Chichester City Council
Statement of Accounting Policies
31 March 2022

Leases

Rentals payable under operating leases are charged to revenue on an accruals basis. Details of the council's obligations under operating leases are shown at note 17.

Reserves

The council maintains certain reserves to meet general and specific future expenditure. The purpose of the council's reserves is explained in notes 20 to 23.

Certain reserves are maintained to manage the accounting processes for tangible fixed assets, available for sale investments and retirement benefits. They do not represent usable resources for the council:

Revaluation Reserves – hold balances representing unrealised gains on the appropriate asset since 1st April 2007.

Capital Financing Account – represent the council's investment of resources in such assets already made.

Interest Income

All interest receipts are credited initially to general funds.

Cost of Support Services

The costs of management and administration have been apportioned to services on an appropriate and consistent basis.

Pensions

The pension costs that are charged against precept in the council's accounts, in respect of its employees, are equal to the contributions paid to the funded pension scheme for those employees.

These contributions are determined by the fund's actuary on a triennial basis and are set to meet 100% of the liabilities of the pension fund, in accordance with relevant government regulations.

The next actuarial valuation was due at 31st March 2022 and any change in contribution rates as a result of that valuation will take effect from 1st April 2023.

Chichester City Council
Income and Expenditure Account
31 March 2022

	Notes	2022 £	2021 £
Income			
Precept on Principal Authority		702,156	644,098
Grants Receivable		339,000	128,540
Rents Receivable, Interest & Investment Income		76,360	70,806
Charges made for Services		71,222	36,037
Other Income		878	493
Total Income		1,189,616	879,974
Expenditure			
Direct Service Costs:			
Salaries & Wages		(167,444)	(188,685)
Grant-aid Expenditure		(26,379)	(40,285)
Other Costs	1	(230,698)	(372,921)
Democratic, Management & Civic Costs:			
Salaries & Wages		(608,338)	(226,456)
Other Costs	1	246,029	(87,138)
Total Expenditure		(786,830)	(915,485)
Excess of Income over Expenditure/(Expenditure over Income) for the year.		402,786	(35,511)
Net Operating Surplus/(Deficit) for Year		402,786	(35,511)
STATUTORY CHARGES & REVERSALS			
Capital Expenditure charged to revenue	12	(9,038)	(27,937)
Transfer (to)/from Earmarked Reserves	23	(373,276)	78,226
Surplus for the Year to General Fund		20,472	14,778
Net Surplus for the Year		393,748	(63,448)
The above Surplus for the Year has been applied for the Year to as follows:			
Transfer (to)/from Earmarked Reserves	23	373,276	(78,226)
Surplus for the Year to General Fund		20,472	14,778
		393,748	(63,448)

The council had no other recognisable gains and/or losses during the year.

The notes on pages 12 to 20 form part of these unaudited statements.

Chichester City Council
Statement of Movement in Reserves
31 March 2022

Reserve	Purpose of Reserve	Notes	2022 £	Net Movement in Year £	2021 £
Asset Revaluation Reserve	Store of gains on revaluation of fixed assets	19	213,748	-	213,748
Capital Financing Account	Store of capital resources set aside to purchase fixed assets	20	3,057,175	(34,147)	3,091,322
Investment Financing Account	Store of capital resources set aside to purchase investments	21	390,000	-	390,000
Usable Capital Receipts	Proceeds of fixed assets sales available to meet future capital investment	22	21,729	-	21,729
Earmarked Reserves	Amounts set aside from revenue to meet general and specific future expenditure	23	720,790	373,276	347,514
General Fund	Resources available to meet future running costs		516,876	20,472	496,404
Total			4,920,318	359,601	4,560,717

The notes on pages 12 to 20 form part of these unaudited statements.

Chichester City Council

Balance Sheet

31 March 2022

	Notes	2022 £	2022 £	2021 £
Fixed Assets				
Tangible Fixed Assets	11		3,408,035	3,426,956
Long Term Assets				
Investments Other Than Loans	14		490,000	490,000
Current Assets				
Debtors and prepayments	15	22,573		52,104
Cash at bank and in hand		1,224,267		935,432
		1,246,840		987,536
Current Liabilities				
Creditors and income in advance	16	(87,445)		(221,889)
Net Current Assets			1,159,395	765,647
Total Assets Less Current Liabilities			5,057,430	4,682,603
Deferred Grants	18		(137,112)	(121,886)
Total Assets Less Liabilities			4,920,318	4,560,717
Capital and Reserves				
Revaluation Reserve	19		213,748	213,748
Capital Financing Reserve	20		3,057,175	3,091,322
Investments Financing Reserve	21		390,000	390,000
Usable Capital Receipts Reserve	22		21,729	21,729
Earmarked Reserves	23		720,790	347,514
General Reserve			516,876	496,404
			4,920,318	4,560,717

The Unaudited Financial Statements represent a true and fair view of the financial position of the Council as at 31 March 2022, and of its Income and Expenditure for the year.

These accounts were approved by the Council on 29th June 2022 .

Signed:
Cllr J. Joy	Mrs K. Martin MAAT
Mayor	Responsible Financial Officer

Date:

The notes on pages 12 to 20 form part of these unaudited statements.

Chichester City Council

Cash Flow Statement

31 March 2022

	Notes	2022 £	2022 £	2021 £
REVENUE ACTIVITIES				
<i>Cash outflows</i>				
Paid to and on behalf of employees		(420,720)		(415,139)
Other operating payments		(455,724)		(480,767)
			(876,444)	(895,906)
<i>Cash inflows</i>				
Precept on Principal Authority		702,156		644,098
Cash received for services		139,731		24,070
Revenue grants received		339,000		128,540
			1,180,887	796,708
Net cash inflow/(outflow) from Revenue Activities	26		304,443	(99,198)
SERVICING OF FINANCE				
<i>Cash inflows</i>				
Interest received		18,505		21,586
Net cash inflow from Servicing of Finance			18,505	21,586
CAPITAL ACTIVITIES				
<i>Cash outflows</i>				
Purchase of fixed assets		(54,482)		(2,862)
<i>Cash inflows</i>				
Capital grant received		20,369		-
Net cash (outflow) from Capital Activities			(34,113)	(2,862)
Net cash inflow/(outflow) before Financing			288,835	(80,474)
Increase/(Decrease) in cash	27		288,835	(80,474)

The notes on pages 12 to 20 form part of these unaudited statements.

Chichester City Council

Notes to the Accounts

31 March 2022

1 Other Costs Analysis

Other Costs reported in the council's Income and Expenditure Account comprise the following:

Direct Service Costs

	2022	2021
	£	£
Heritage	3,206	2,283
Community Centres	36,869	53,327
Outdoor Sports & Recreation Facilities	204	-
Community Parks & Open Spaces	6,895	2,522
Allotments	17,383	22,610
Cemeteries	13,600	29,293
Public Conveniences	12,882	12,729
Community Safety (Crime Reduction)	42,448	41,616
Structure & Local	6,830	36,205
Grants from New Homes Bonus	28,500	104,169
Promotion & Marketing of the Area	46,569	55,802
Community Development	26,535	40,446
Routine Repairs (other roads)	9,491	9,462
Investment Properties	5,665	2,742
Less: Grant-aid Expenditure	(26,379)	(40,285)
Total	230,698	372,921

Democratic, Management & Civic Costs

	2022	2021
	£	£
Corporate Management	(314,841)	32,147
Democratic Representation & Management	46,442	31,569
Civic Expenses	18,370	19,422
Mayors Allowance	4,000	4,000
Total	(246,029)	87,138

As reported in the Statement of Accounting Policies, apportionment of central costs is not reflected in the above analysis.

2 Interest and Investment Income

	2022	2021
	£	£
Interest Income - General Funds	18,401	20,806
	18,401	20,806

3 Agency Work

During the year the Council undertook no agency work on behalf of other authorities.

During the year the Council commissioned no agency work to be performed by other authorities.

Chichester City Council

Notes to the Accounts

31 March 2022

4 General Power of Competence

With effect from 20th May 2015 Chichester City Council acquired the right to exercise the General Power of Competence extended to Town and Parish Councils under the Localism Act 2011 by S.I. 2012 No 965 (The Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012). Therefore, with effect from 20th May 2015 the council no longer exercises the powers conveyed by Section 137 of the Local Government Act 1972 (as amended).

5 Related Party Transactions

The council entered into no material transactions with related parties during the year.

6 Audit Fees

The council is required to report and disclose the cost of services provided by its external auditors.

These may be summarised as follows:

	2022 £	2021 £
Fees for statutory audit services	2,000	2,000
Total fees	2,000	2,000

7 Publicity

Section 5 of the Local Government Act 1986 requires the council to disclose expenditure on publicity. Details are shown under the following broad categories:

	2022 £	2021 £
Council House Publicity	884	500
	884	500

8 Members' Allowances

Members of Council have been paid the following allowances for the year:

	2022 £	2021 £
Mayors Allowance	4,000	4,000
	4,000	4,000

9 Employees

The average weekly number of employees during the year was as follows:

	2022 Number	2021 Number
Full-time	7	7
Part-time	6	6
Temporary	4	4
	17	17

All staff are paid in accordance with nationally agreed pay scales.

Chichester City Council

Notes to the Accounts

31 March 2022

10 Pension Costs

The council participates in the West Sussex County Council Pension Fund. The West Sussex County Council Pension Fund is a defined benefit scheme, but the council is unable to identify its share of the underlying assets and liabilities because all town and parish councils in the scheme pay a common contribution rate.

The cost to the council for the year ended 31 March 2022 was £59,279 (31 March 2021 - £58,245).

The most recent actuarial valuation was carried out as at 31st March 2019, and the council's contribution rate is confirmed as being 20.20% of employees' pay with effect from 1st April 2022 (year ended 31 March 2022 – 20.20%).

Financial Reporting Standard 17 (FRS17): “Retirement Benefits” sets out accounting requirements for pension costs. For schemes such as West Sussex County Council Pension Fund, paragraph 9(b) of FRS17 requires the council to account for pension costs on the basis of contributions actually payable to the scheme during the year.

There were no outstanding contributions at the balance sheet date.

11 Tangible Fixed Assets

	Operational Freehold Land and Buildings	Non Operational Land and Buildings	Vehicles and Equipment	Infra- structure Assets	Community Assets	Total
Cost	£	£	£	£	£	£
At 31 March 2021	1,385,187	1,558,550	238,143	189,184	679,691	4,050,755
Additions	-	-	-	29,407	-	29,407
At 31 March 2022	1,385,187	1,558,550	238,143	218,591	679,691	4,080,162
Depreciation						
At 31 March 2021	(309,931)		(220,610)	(91,546)	(1,712)	(623,799)
Charged for the year	(23,924)		(4,644)	(19,586)	(174)	(48,328)
At 31 March 2022	(333,855)	-	(225,254)	(111,132)	(1,886)	(672,127)
Net Book Value						
At 31 March 2022	1,051,332	1,558,550	12,889	107,459	677,805	3,408,035
At 31 March 2021	1,075,256	1,558,550	17,533	97,638	677,979	3,426,956

Although classified as capital expenditure, certain minor equipment purchases are not included in the above as they are not material in overall value.

Fixed Asset Valuation

The freehold and leasehold properties that comprise the council's properties have been valued as at 31st March 2008 by external independent valuers, Messrs The District Valuation Service. Valuations have been made on the basis set out in the Statement of Accounting Policies, except that not all properties were inspected. This was neither practical nor considered by the valuer to be necessary for the purpose of valuation. Plant and machinery that form fixtures to the building are included in the valuation of the building.

Assets Held under Finance Agreements

The council holds no such assets

Chichester City Council

Notes to the Accounts

31 March 2022

12 Financing of Capital Expenditure

	2022	2021
	£	£
The following capital expenditure during the year:		
Fixed Assets Purchased	29,407	27,937
	29,407	27,937
was financed by:		
Capital Grants	20,369	-
Revenue:		
Equipment Replacement Reserve	9,038	-
Precept and Revenue Income	-	27,937
	29,407	27,937
	29,407	27,937

13 Information on Assets Held

Fixed assets owned by the council include the following:

Operational Land and Buildings

Council House and Assembly Rooms

Non-Operational Land and Buildings

Buttermarket

Vehicles and Equipment

Council House furniture and equipment

Sundry office equipment

M U G A Lighting

Allotments Storage Container

Ford Transit

Water Bowser

Infrastructure Assets

Fencing

Heritage Lighting

Bus Shelters (5)

Other Street Furniture

Community Assets

City Cross

St James Obelisk

Allotments – 7 sites

Litten War Memorial and Burial Ground

Furniture, Painting and Artefacts

Chichester City Council

Notes to the Accounts

31 March 2022

14 Investments

	Investments Other Than Loans £
Cost	
At 01 April 2021	490,000
At 31 March 2022	490,000
 Amounts Written Off	
At 31 March 2022	-
 Net Book Value	
At 31 March 2022	490,000
At 01 April 2021	490,000

At 31 March 2022 the investments included above at a cost of £490,000 had a market value of £548,123 (31 March 2021 - £459,053).

15 Debtors

	2022 £	2021 £
Debtors	5,000	5,823
Hall Bookings	2,525	9,931
Trade Debtors	7,525	15,756
VAT Recoverable	-	21,404
Other Debtors	1,393	833
Prepayments	9,006	9,358
Accrued Interest Income	4,649	4,753
	22,573	52,104

16 Creditors and Accrued Expenses

	2022 £	2021 £
Trade Creditors	-	67,599
Other Creditors	-	32,215
V A T Payable	244	-
Accruals	17,500	29,300
Income in Advance	69,701	67,700
Capital Creditors	-	25,075
	87,445	221,889

Chichester City Council

Notes to the Accounts

31 March 2022

17 Financial Commitments under Operating Leases

The council had annual commitments under non-cancellable operating leases of equipment as follows:

	2022	2021
	£	£
Obligations expiring within one year	440	-
Obligations expiring between two and five years	-	440
Obligations expiring after five years	-	-
	440	440
	440	440

18 Deferred Grants

	2022	2021
	£	£
Capital Grants Unapplied		
At 01 April	-	-
Grants received in the year	20,369	-
Applied to finance capital investment	(20,369)	-
At 31 March	-	-
Capital Grants Applied		
At 01 April	121,886	124,992
Grants Applied in the year	20,369	-
Released to offset depreciation	(5,143)	(3,106)
At 31 March	137,112	121,886
Total Deferred Grants		
At 31 March	137,112	121,886
At 01 April	121,886	124,992

Capital Grants are accounted for on an accruals basis and grants received have been credited to Deferred Grants Account. Amounts are released from the Deferred Grants Account to offset any provision for depreciation charged to revenue accounts in respect of assets that were originally acquired with the assistance of such grants.

19 Revaluation Reserve

	2022	2021
	£	£
Balance at 01 April	213,748	213,748
Balance at 31 March	213,748	213,748

The revised system of accounting for local councils requires the establishment of a Revaluation Reserve. The balance on this account represents revaluation of fixed assets since 1st April 2007, less subsequent depreciation charged to revenue on such revaluation elements. This account will increase or reduce as and when assets are revalued or disposed of.

Chichester City Council

Notes to the Accounts

31 March 2022

20 Capital Financing Account

	2022	2021
	£	£
Balance at 01 April	3,091,322	3,107,120
Financing capital expenditure in the year		
Additions - using revenue balances	9,038	27,937
Reversal of depreciation	(48,328)	(46,841)
Deferred grants released	5,143	3,106
Balance at 31 March	3,057,175	3,091,322

The Capital Financing Account represents revenue and capital resources applied to finance capital expenditure or for the repayment of external loans. It also includes the reversal of depreciation to ensure it does not impact upon the amount to be met from precept. It does not represent a reserve that the council can use to support future expenditure.

21 Financial Instruments Financing Account

	2022	2021
	£	£
Balance at 01 April	390,000	390,000
Balance at 31 March	390,000	390,000

The Financial Instruments Financing Account represents revenue and capital resources applied to finance the purchase of Available for Sale Investments, less provisions for losses below the original cost of the applicable investment, and the entries necessary to adjust loans made at less than market rates of interest to a Fair Value as reported in the Balance Sheet. It does not represent a reserve that the council can use to support future expenditure.

22 Usable Capital Receipts Reserve

	2022	2021
	£	£
Balance at 01 April	21,729	21,729
Balance at 31 March	21,729	21,729

The Usable Capital Receipts Reserve represents capital receipts available to finance capital expenditure in future years.

Under the provisions of the Local Authorities Investment Regulations 2010, Investments in the Public Sector Deposit Fund are permitted Revenue Investments. Nevertheless, the Investment made in 2016/17 originated from Capital Receipts. At such time as the Investment is realised, the sum of £390,000 will be required to be returned to Usable Capital Receipts Reserve. Any surpluses arising on realisation will be treated as Revenue Income.

Chichester City Council

Notes to the Accounts

31 March 2022

23 Earmarked Reserves

	Balance at 01/04/2021	Contribution to reserve	Contribution from reserve	Balance at 31/03/2022
	£	£	£	£
Capital Projects Reserves	19,393	-	-	19,393
Asset Renewal Reserves	95,477	334,000	(10,902)	418,575
Other Earmarked Reserves	232,644	77,717	(27,539)	282,822
Total Earmarked Reserves	347,514	411,717	(38,441)	720,790

The Capital Projects Reserves are credited with amounts set aside from revenue to part finance specific projects which are part of the council's capital programme.

The Other Earmarked Reserves are credited with amounts set aside from revenue to fund specific known commitments of the council.

The Other Earmarked Reserves at 31 March 2022 are set out in detail at Appendix A.

24 Capital Commitments

The council had no capital commitments at 31 March 2022 not otherwise provided for in these accounts.

25 Contingent Liabilities

The council is not aware of any contingent liabilities at the date of these accounts.

26 Reconciliation of Revenue Cash Flow

	2022	2021
	£	£
Net Operating Surplus/(Deficit) for the year	402,786	(35,511)
Add/(Deduct)		
Interest and Investment Income	(18,505)	(21,586)
Decrease/(Increase) in debtors	29,531	(34,487)
(Decrease) in creditors	(109,369)	(7,614)
Revenue activities net cash inflow/(outflow)	304,443	(99,198)

Chichester City Council

Notes to the Accounts

31 March 2022

27 Movement in Cash

	2022 £	2021 £
Balances at 01 April		
Cash with accounting officers	70	70
Cash at bank	935,362	1,015,836
	935,432	1,015,906
 Balances at 31 March		
Cash with accounting officers	30	70
Cash at bank	1,224,237	935,362
	1,224,267	935,432
 Net cash inflow/(outflow)	288,835	(80,474)

28 Reconciliation of Net Funds/Debt

	2022 £	2021 £
Increase/(Decrease) in cash in the year	288,835	(80,474)
Cash outflow from repayment of debt	-	-
Net cash flow arising from changes in debt	-	-
 Movement in net funds/debt in the year	288,835	(80,474)
Cash at bank and in hand	935,432	1,015,906
Total borrowings	-	-
Net funds at 01 April	935,432	1,015,906
Cash at bank and in hand	1,224,267	935,432
Total borrowings	-	-
Net funds at 31 March	1,224,267	935,432

29 Post Balance Sheet Events

There are no significant Post Balance Sheet events since the preparation of these accounts, up to the date of their final adoption (on 29th June 2022), which would have a material impact on the amounts and results reported herein.

Chichester City Council

Appendices

31 March 2022

Appendix A

Schedule of Other Earmarked Reserves

	<u>Balance at</u> 01/04/2021	<u>Contribution</u> to reserve	<u>Contribution</u> from reserve	<u>Balance at</u> 31/03/2022
	£	£	£	£
<u>Capital Projects Reserves</u>				
Buttermarket	13,913			13,913
Allotment Improvements	5,480			5,480
	19,393	0	0	19,393
<u>Asset Replacement Reserves</u>				
CIL 2018/19	44,039		(10,902)	33,137
CIL 2019/20	36,342			36,342
CIL 2020/21	15,097	118,420		133,517
CIL 2021/22		215,580		215,580
	95,477	334,000	(10,902)	418,575
<u>Other Earmarked Reserves</u>				
Allotment deposits	650			650
Elections	38,429			38,429
Council House Maintenance	73,985	40,000	(15,130)	98,855
Joint Twinning - Chartres	1,575	500		2,075
Joint Twinning - Ravenna	6,332	500		6,832
Painting Restoration	3,700			3,700
Lift contract	0	2,000		2,000
Solar Panels	3,000			3,000
International Relations	3,280	250		3,530
Litten Gardens	3,000			3,000
Computer Improvements	3,610	2,000		5,610
City Cross Conservation	16,117			16,117
St James Obelisk	1,700	100		1,800
Civic Regalia	7,250	1,949		9,199
War Memorial	6,004			6,004
Disused Burial Ground Maintenance	11,070			11,070
Budget Carry Forwards	12,409	30,418	(12,409)	30,418
Benches	11,938			11,938
Bus Shelters	17,064			17,064
Henty Field	6,531			6,531
Chichester in Bloom	5,000			5,000
	232,644	77,717	(27,539)	282,822
TOTAL EARMARKED RESERVES	347,514	411,717	(38,441)	720,790

Chichester City Council

31 March 2022

Annual Report Tables

Table. 1 – Budget & Actual Comparison

	Budget £	Actual £
Net Expenditure		
Cultural & Heritage	5,230	4,804
Recreation & Sport	152,480	86,771
Open Spaces	18,170	18,440
Cemetery, Cremation & Mortuary	44,500	13,600
Environmental Health	12,456	12,882
Community Safety (Crime Reduction)	40,800	42,448
Planning & Development Services (including Markets)	153,720	148,257
Highways Roads (Routine)	9,300	13,975
Investment Properties	(46,160)	(50,837)
Net Direct Services Costs	390,496	290,340
Corporate Management	185,080	(112,571)
Democratic & Civic	144,180	140,002
Net Democratic, Management and Civic Costs	329,260	27,431
Interest & Investment Income	(17,600)	(18,401)
Capital Expenditure	-	9,038
Transfers to/(from) other reserves	-	373,276
(Deficit from)/Surplus to General Reserve	-	20,472
Precept on Principal Authority	702,156	702,156

Chichester City Council

31 March 2022

Annual Report Tables

Table. 2 – Service Income & Expenditure

Notes	2022 £	2022 £	2022 £	2021 £
	Gross Expenditure	Income	Net Expenditure	Net Expenditure
CULTURAL & RELATED SERVICES				
Cultural & Heritage}	4,804	-	4,804	3,897
Recreation & Sport	121,576	(34,805)	86,771	123,004
Open Spaces	40,362	(21,922)	18,440	20,255
ENVIRONMENTAL SERVICES				
Cemetery, Cremation & Mortuary	13,600	-	13,600	29,293
Environmental Health	12,882	-	12,882	12,729
Community Safety (Crime Reduction)	42,448	-	42,448	41,616
PLANNING & DEVELOPMENT SERVICES				
Planning & Development Services	38,214	-	38,214	87,651
Economic Development (including markets)	101,799	(19,495)	82,304	74,006
Community Development	27,739	-	27,739	41,663
HIGHWAYS, ROADS & TRANSPORT SERVICES				
Highways Roads (Routine)	13,975	-	13,975	13,983
OTHER SERVICES				
Investment Properties	7,122	(57,959)	(50,837)	(45,686)
CENTRAL SERVICES				
Corporate Management	222,307	(334,878)	(112,571)	164,049
Democratic & Civic	108,470	-	108,470	96,676
Civic Expenses	31,532	-	31,532	37,279
Net Cost of Services	786,830	(469,059)	317,771	700,415

Earmarked Reserve Balances

<u>Earmarked Reserves</u>	Bal 31/03/2022
Local Elections	38,429
Painting Restoration (Prof fees)	3,700
Computer Replacement	5,610
Brewery Field	6,531
Chi in Bloom	5,000
Council House	98,855
Lift Contract	2,000
Solar Panels	3,000
Joint Twinning - Chartres	2,075
Joint Twinning - Ravenna	6,832
International Relations	3,530
City Cross Conservation	16,117
St James Obelisk	1,800
Civic Regalia	9,199
Litten Gardens	3,000
War Memorial	6,004
Disused Burial Ground Maintenance	11,070
Benches	11,938
Allotment Improvements	5,480
Allotment deposits	650
Bus shelter	17,064
The Market House	13,913
	271,797

Budget Carry forwards	30,418
	8,621
	19,477
	320
	2,000
General Reserve	516,876

Section 1 – Annual Governance Statement 2021/22

AGENDA ITEM 10

We acknowledge as the members of:

CHICHESTER CITY COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2022, that:

	Agreed		*Yes* means that this authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	has only done what it has the legal power to do and has complied with Proper Practices in doing so.
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.	<input type="checkbox"/>	<input type="checkbox"/>	responded to matters brought to its attention by internal and external audit.
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> N/A has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.

*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.

This Annual Governance Statement was approved at a meeting of the authority on:

29/06/2022

and recorded as minute reference:

MINUTE REFERENCE

Signed by the Chairman and Clerk of the meeting where approval was given:

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

chichestercity.gov.uk PAGE ADDRESS

CHICHESTER CITY COUNCIL

	Year ending		Notes and guidance
	31 March 2021 £	31 March 2022 £	
			<i>Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.</i>
1. Balances brought forward	829,095	765,647	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	644,098	702,156	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	235,876	507,829	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	(415,141)	(415,141)	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	(528,281)	(401,096)	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	765,647	1,159,395	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	935,432	1,224,267	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	4,549,755	4,570,162	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	N/A
			The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets. N.B. The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2022 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

Ilb2t REQUIRED

Date

14/06/2022

I confirm that these Accounting Statements were approved by this authority on this date:

29/06/2022

as recorded in minute reference:

MINUTE REFERENCE

Signed by Chairman of the meeting where the Accounting Statements were approved

SIGNATURE REQUIRED



CHICHESTER CITY COUNCIL
INTERNAL CONTROL POLICY
FOR THE YEAR ENDING 31ST MARCH 2023

1. SCOPE OF RESPONSIBILITY

The Accounts and Audit Regulations 2015 states that there has to be an annual review of, and an annual governance statement on, the authority's system of internal control prepared in accordance with proper practices in relation to the accounts, as defined in section 21 of the Local Government Act 2003.

Chichester City Council is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively.

In discharging this overall responsibility, the Council is also responsible for ensuring that there is a sound system of internal control which facilitates the effective exercise of the Council's functions and which includes arrangements for the management of risk.

2. THE PURPOSE OF THE SYSTEM OF INTERNAL CONTROL

Internal control is designed to reduce financial risk to the Council

The system of internal control is designed to ensure that the council's activities are carried out properly and as intended. Internal controls are set up by the RFO but it falls on the Council members to ensure that they have a degree of control and understanding of those controls. Controls will include the checking of routine financial procedures; the examination of financial comparisons; the recording of assets and liabilities; the identification of risk and to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

3. PERSONNEL INVOLVED WITH THE INTERNAL CONTROL ENVIRONMENT

3.1 The Council

The Council has appointed a Chairman who is responsible for the smooth running of meetings and for ensuring that all Council decisions are lawful. The Chairman signs the last page of the minutes, and initials all other pages.

Decisions made should be within the Standing Orders and Financial Regulations laid down and approved by the Council.

AGENDA ITEM 12

The Council reviews its obligations and objectives and approves budgets for the following year at its November meeting. The November meeting of the Council approves the level of precept for the following financial year.

The Council receives a quarterly financial statement which it approves at its Council meetings. Payments are made in accordance with Standing Orders and Financial Regulations.

Currently any two nominated councillors namely (Mayor, Deputy Mayor, Chairman and Vice Chairman of Finance Committee and the Chairman of the Community Affairs and Planning & Conservation Committees) must authorise all payments over £1,000. The signatories will ensure that they are satisfied with the payment and are able to check the amount and the payee named on the invoice. All payments under £1,000 are authorised by the Town Clerk.

3.2 Responsible Financial Officer

The Council has appointed a Clerk to the Council who acts as the Council's advisor and administrator. The Finance Manager (Deputy Town Clerk) is the Council's Responsible Financial Officer and is responsible for administering the Council's finances. The Finance Manager (Deputy Town Clerk) is responsible for the day to day compliance with laws and regulations that the Council is subject to and for managing risks. The Finance Manager (Deputy Town Clerk) also ensures that the Council's procedures, control systems and polices are maintained.

The duties of the RFO are laid down in a Job Description.

The RFO submits all the requested information to the External Auditor by the required date

The RFO arranges for the public notices to be displayed.

The RFO will retain all relevant documents relating the financial year for 7 years (Annual Return, VAT Returns, PAYE/NIC information, Public notices, Fixed Asset register, Risk assessments; accounts and supporting information)

3.3 Internal Auditor

The Council has appointed an Independent Internal Auditor who will report to the Council on the adequacy of its:

- Records
- procedures
- systems
- internal control
- regulations
- risk management
- reviews

The effectiveness of the internal audit is reviewed annually, and the council agrees to the appointment of the Internal Auditor. The Internal Auditor, who is competent and independent, is advised of the scope of the work required by the Council.

The scope of the work of the IA is reviewed annually and the review and the appointment is minuted.

The IA will inspect the accounts at the year end (prior to completion of the Annual Return pages 4 and 4) and will complete page 3 of the Annual Return

3.4 External Audit

The Council's External Auditors, appointed by the Smaller Authorities' Audit Appointments Limited, submit an External Auditor's Report, which is presented to the Council.

4. REVIEW OF EFFECTIVENESS

The Council has responsibility for conducting an annual review of the effectiveness of the system of internal control. The review of the effectiveness of the system of internal control is informed by the work and any issues identified by:

Full Council – identification of new activities

Clerk to the Council/Responsible Financial Officer who has responsibility for the development and maintenance of the internal control environment and managing risks – risks identified. A Local Council Risk Assessment is produced (copy available) and an Action Plan produced for the year and reported to Finance Committee in October.

Internal Auditor who reviews the Council's system of internal control. The auditor will make a written report to the Council (in addition to page 3 of the Annual Return.) – action arising from reports.

The Council's External Auditors, who make the final check using the Annual Return, a form completed and signed by the Responsible Financial Officer, the Chairman and the Internal Auditor. The External Auditor approves the Annual Return.

5. SIGNIFICANT INTERNAL CONTROL ISSUES

Any Internal Control issues raised during the year are addressed by the RFO and reported to Finance Committee accordingly.

6. EXTERNAL AUDIT OPINION

Any matters raised by the External Auditor are addressed by the RFO and reported to the Finance Committee accordingly.

There were no issues raised by the External Auditor for the Accounts year ended 202-2021.

Chairman

RFO

29th June 2022

AGENDA ITEM 13

Appointment of Internal Auditor

- Recommendation that we appoint Internal Auditor Stephen James for the Financial year from 1st April 2022 – 31st March 2023

Audit Plan 2022-2023

- To Report on internal control objectives covering the authority's key financial and accounting systems and governance arrangements.
- Allotment allocation
- Budget code checking and Petty Cash Floats

DRAFT

Chichester City Council

Internal Audit – Annual Report

2021-2022

1. Introduction

- 1.1. At the request of the City Council's Responsible Financial Officer (RFO) an audit of the Chichester City Council main systems was undertaken for the year ending 31st March 2022.

2. Background & Significance

- 2.1. Regulation 5 of the Accounts and Audit Regulations 2015 sets out the requirements for local authorities to maintain an adequate and effective system of Internal Audit of their accounting records and control systems. A key element for effective internal audit is its independence for the financial management function of the council.

3. Objectives & Scope

- 3.1. To ensure that the City Council has suitable controls in place to ensure the accurate recording of income and expenditure, and the proper operation of those controls.
- 3.2. In addition, to ensure that the City Council operated an effective budgetary control system.
- 3.3. Internal Audit should satisfy the Internal Controls that are detailed in the Annual Governance and Accountability return as listed below:
 - Appropriate Accounting Records
 - All expenditure is approved, supported by invoices, VAT accounted for
 - Risks assessed and reviewed
 - Precept resulted from adequate budgetary process
 - Income promptly banked and VAT appropriately accounted for
 - Salaries properly applied
 - Asset and Investment registers were complete
 - Reconciliations properly carried out
 - Accounting statements, agree to the cash book, supported by an audit trail and debtors and creditors

3.4. In order to achieve the objectives, the following tests were conducted:

- A sample of payments were verified against official orders, prior approval and council minutes, authorised signatories and accounting records.
- A sample of income records were verified to invoices and / or official receipts, bank statements and accounting records.
- A sample of petty cash disbursements were verified against prior approval and accounting records (including the correct treatment and coding of VAT).
- A review was carried out of the quarterly VAT returns, and agreement to supporting documentation and accounting records.
- A sample of salaries and wages payments were checked to scales of pay, authorised timesheets, up to date pay rates and accounting records.
- A review was conducted of the budgetary control process and regular monitoring and reporting variances.
- A review of the regular completion of bank reconciliations throughout the 2020/2021 financial year.
- A review of the year-end procedures and accounts.

Internal Control	Findings
Appropriate Financial Records are maintained	Budgetary control is reported to Finance Committee every meeting under the heading of budget monitoring. Information is held on the finance package (Omega).
Standing Orders and Financial Regulations, Payment Controls are complied with	The City Council hold a copy of Financial Regulations and Standing Orders, which have been updated and approved by the City Council. They detail the processes and procedure which need to be followed. Following the update, Tenders up to £1,000 can be authorised by the Property Manager / Finance Manager. From £1,000 to £5,000 the Town Clerk authorises in consultation with the Chairman and the Vice Chairman. Estimates that exceed £5,000 three estimates or written quotations are obtained. Where the contract exceeds £10,000 at least three written tenders are obtained.
Risk management Arrangements are maintained and reviewed on a regular basis	A risk management report is produced annually. This is reported to the Finance Committee in September of each year. The Finance Committee have reviewed that Risk Management Schedule point 69, this was detailed in the 25 th November 2021 Finance Committee Report Pages 30 – 34. The report was recommended to Full Council on the 8 th December 2021. An annual review is now undertaken by the Finance Assistant.
Budgetary Control	Budgets are monitored on a quarterly basis or when a query arises to Finance Committee. All budgets and expenditure are reported on a quarterly basis. Virements are reported quarterly to Committee. Should the need arise the Chairman will be emailed in between the quarterly meeting, to support officer action, should the need occur. There have been no virements so for the year being audited.
Income Controls	Card payments are taken principally by the Front of House Supervisor, but there are occasions where other staff can take payments via the square pay website. Cheques and cash are rarely received and since the COVID restrictions have been actively discouraged. BACS payments are also

	<p>received but the majority of income is received by card payments. Allotment rents are now primarily paid by BACS, the invoices which are sent out have all the necessary bank details to enable this to be done. However, there will be occasions where cash and cheque payments will be made. Followed through entries on the bank statement then onto the Finance package (Rialtas Suite) and then on to the reconciliation statement with accompanying documentation as proof of purchase. All reconciliations are reported to Finance Committee throughout the year.</p>
<p>Petty Cash Procedures</p>	<p>Petty cash procedures are held electronically. The float has been reduced from £70.00 to £30.00 from the 16th February. As petty cash is rarely used, any claims that have been made are authorised and payments are made by BACS direct into the individuals bank account. Petty cash is periodically checked by Internal Audit. A check of petty cash on the 23rd February 22 revealed that Petty Cash was complete with a float of £30.00.</p>
<p>VAT Returns</p>	<p>An end date of VAT assessment period report is produced quarterly which details the Net VAT that is due to be reclaimed/paid from/to HMRC. This is automatically submitted to HMRC via the accounts package Omega.</p>
<p>Payroll Controls</p>	<p>The Payroll function has been outsourced to WSCC but the preparation is undertaken by the Finance Manager and Deputy Town Clerk who is the contact if there any queries. Selected 4 Time & Expenses sheets January 2022, which agreed to wage slip for February 2022. From the sample tested timesheets were checked for authorisation by the Town Clerk of the Deputy Town Clerk. Recommendation that all spreadsheet information backing up the timesheets for the Custodians should be attached to any claim.</p>
<p>Asset Controls</p>	<p>The City Council holds two asset Asset Registers, one for accounting purposes and the other for mapping of City Council assets. The Accounting Asset Register details the Land and Buildings owned by the City Council which has been prepared by DCK Accounting Solutions who prepare the City Council final accounts.</p> <p>As detailed under the Governance and Accountability for Smaller Authorities explains that most assets should be recorded in the asset register at their actual purchase cost. If this is not known then a proxy cost value can be used. An insurance value may be applied as a proxy value but only where the original value is not known. An asset given as a gift should be recorded in the asset register at a nominal value of £1 and community Assets should be recorded in the same way.</p> <p>DCK Accounting Solutions the City Councils Financial Accountants have stated that fixed assets are valued on</p>

	<p>the basis recommended by CIPFA in accordance with asset valuation principles issued by RICS i.e. Land and Buildings included at Depreciated Replacement cost, other Assets at estimated realisable value. Community Assets are recorded at nominal value of £1, depreciation is provided on all operational buildings, but not land. BAQUS Construction and Property Consultancy have carried out a re-instatement cost assessment on the Council House and the Market House for insurance purposes. The Market House is the responsibility of Orion Developments who currently have a 99 lease of the premises and manage the tenants. They are required to furnish the City Council with a copy of the Insurance Certificate on an annual basis. Have had sight of the Insurance cover for the period 6th December 2021 to the 6th December 2022.</p> <p>Civic regalia, Furniture, Paintings Clocks and Collectables are detailed in an Inventory and an entry can be found in the Asset Register. Valuations are undertaken annually which are used for Insurance Purposes. A sample of ten items were identified from Civic Regalia, Furniture, Paintings Clocks and Collectables and were taken from the Inventory and tested. And were all found to be present, however, one item mentioned stated that there were 8 candle sticks but only one was located at the location stated in the insurance schedule, the remaining candle sticks were located in the flat; shouldn't the remaining candle sticks be kept together at the location stated in the insurance schedule.</p> <p>Recommendation: That all of the Candle sticks mentioned in the insurance schedule should be held at one location under lock and key.</p> <p>One recommendation has been repeated from last year as follows:</p> <p>That the periodic checks of Civic Regalia, Furniture, Silverware, Paintings, Clocks and Collectables held by the City Council should be undertaken. Half of the sample size relates to items on display and the other half relates to items that are in locked cupboards.</p>
<p>Bank Reconciliations</p>	<p>Checked the Bank Reconciliations for the Cashbook 1 Imprest Account, Cashbook 2 Unity Trust Current Account and Cash Book 3 Card Account for the month of January. The January statements from the Unity Bank (Imprest Account and Current Account reconciled with the figures held on the Finance System (Rialtas Suite) and the Barclays card machine statements also reconciled with the figure held on the Finance System (Rialtas Suite). These reconciliations are reported to the Finance Committee quarterly once closed down.</p>

AGENDA ITEM 13

Year-end procedures	The process of preparing year-end accounts is undertaken by DCK Accounting Solutions, the City Councils external consultants. These are then submitted to the Council's External Auditors for Audit.
Conclusion	Consideration should be given to the levels of Financial controls that are currently present and making adjustments were staffing or systems change. Separation of duties is currently limited due to the small number of staff available.

Opinion: The Internal Audit opinion is based on discussions with staff the review of records and documentation and testing undertaken on the samples selected. It was felt that appropriate levels of financial controls exist at the City Council and have been operating effectively.

AGENDA ITEM 14

Investment Register as at 31st March 2022

Contract number	Date purchased	Description	Cost £	Price per unit *	Number of units
85436	28/02/2017	CCLA Local Authorities Property Fund	390,000	306.76p	127,135
36513	30/11/2017	CCLA Local Authorities Property Fund	100,000	315.83p	31,663
					158,798

***as at 31st March 2022 the mid market value of one unit in the fund 345.17 pence. The bid market value of one unit in the fund was 289.08 pence** **£548,123**

for reference

As at 31st March 2021 the mid market value of one unit in the fund 293.63pence. The bid market value of one unit in the fund was 289.08 pence **£459,053**

AGENDA ITEM 16

Further to questions raised at the Finance Working Group meeting held on 5 April 2022, answers to questions raised by Members are as below:

- Audit trail – tracking of document distribution and reading
 - o *The audit trail can be turned off or on so this issue can be easily avoided by opting out of this.*
- Data Protection – District and County Councils (both using the ModernGov system) have disabled the ability for Councillors to print documents at home
 - o The vast majority of City Council papers are in the public domain and those that are not are clearly marked as such and never distributed beyond Councillors and appropriate Officers.
 - o *Yes, you can disable the ability to print with iBabs too, again it's your choice*
 - o *You can lock agenda items and/or specific papers so only certain people can see them. You have full control on this and can go to the Config/User screen to change instantly when required*
- Please confirm that PDFs can be output for the purposes of distributing paper copies to Councillors and uploading to the website
 - o *Yes, once all the papers are added to the agenda and you click on 'publish' you can choose 'generate bundle' and iBabs will take all the pdf papers from the meeting and generate one pdf with a logo front-sheet, agenda and all the papers in one document automatically for you. This can then be uploaded to your website*
- Would it be possible to just go for the minuting/agenda system in the first instance without the website publication – Agendas and minutes would continue to be uploaded to our website manually
 - o *Yes that's a sensible approach. We can add more functionality as you progress so that you can walk then run*
- Is it possible to go for the public web interface at a later date if the Council decide to go ahead and continue?
 - o *Yes we can switch that on at any time for you. E.g. Newquay have been with us two years and are this month activating iBabs Connect with live-streaming of the meeting online.*
- Trial period for using the software – is this possible?
 - o *We have two trial options both with full support from our UK trainer. We have two levels:*
 - *1) a one hour admin training session and then use for one month in a trial committee with a small group of users or*
 - *2) full trial with everyone trained with a one month opt-out*
- Are we able to install the system on the understanding that we will review in 12 months time.
 - o *No problem, we run with a simple one year proposal/contract*
- If we decided not to proceed after a trial period would we lose the £995 installation fee
 - o *If you go for the simple trial number 1) then we would not charge the fee. Once you have tested us and are happy to use iBabs fully then we would do a full training go-live with everyone, and then charge the £995.*
 - o *For the full trial 2) yes we would charge the £995 as everyone has effectively received their training as part of the trial.*

AGENDA ITEM 16

- The licensing model allows for licence numbers to be reviewed monthly (in blocks of 10) with 30 days notice being required for any changes.
 - o *Correct!*
- Assuming the Council accept the potential writing off of the setup fee, is there anything else I would need to know if we decided not to proceed at review?
 - o *No that's everything covered and indeed no financial hit if it's the number 1) trial*

OPTIONS:

- 1) No cost
 - a. One admin user trained and system used for one month with a limited group of users
 - b. If system not accepted, walk away
 - c. If accepted, £995 fee to be paid, remaining users added and monthly licencing fee (£300) comes in to effect.
- 2) £995 setup cost
 - a. Full set of admins and users trained
 - b. 1 month trial
 - c. Licence fees (£300/month) payable at the end of the month trial if system accepted
 - d. Start with the basic system – web package and live streaming could be added later

Choice of on-site or Teams based online training on either option.

AGENDA ITEM 19

Chichester City Council (CCC) Business Plan 2022-23

1. INTRODUCTION

Efforts to pull together a new Business Plan were frustrated by the pandemic after the 2019 Local Elections when the current City Council membership was returned. (The previous Business Plan 2015-19 was adopted by the City Council on 7 January 2015 and was clearly in preparation in 2014.)

Once it was possible post-pandemic to meet together, members of the current City Council met in the Assembly Room on 31 January 2022 to begin preliminary work on a new Business Plan.

There was discussion during the day about whether work on a new Business Plan should be undertaken now or whether it should wait for the next elections in May 2023. Councillors were keen however to bring clarity to their deliberations and draft a new Business Plan against which success could be measured by the electorate in forthcoming elections.

Councillors also agreed that the last Business Plan was very broadly focused and that it would be sensible to concentrate now on a small number of objectives for development:

The meeting was facilitated on Zoom by Trevor Leggo Chair of Surrey and Sussex Association of Local Councils. Chichester City Council officers scribed and distributed their notes to members afterwards. Sarah Quail volunteered to turn those notes into a document for discussion.

2. HEADLINES

- **Chichester needs a clear identity.**
- Only Chichester City Council is fully committed to Chichester.
- **The climate emergency (declared by Chichester City Council on 19 June 2019) should inform ALL CCC initiatives.**

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3. CURRENT ACTIVITIES

Chichester City Council is a city council with parish status and with its Council House and Assembly Room, the Market House (Buttermarket) and City Cross, and permanent staff team, is one of the larger parish councils in this country. It is empowered to do the following:

- **Chichester is the oldest mayoralty in Sussex (1135) and the City Council appoints the Mayor annually from among elected members. It meets eight times a year. There are three committees: Planning and Conservation, Community Affairs and Finance, and several related sub-committees.**
- As a consultee, Planning and Conservation monitors all planning applications referred to it and submits its comments to Chichester District Council which is the planning authority, deals also with some highways issues, street naming and signing, and environmental matters. It is supported by a qualified professional planning adviser. It also monitors progress on the Neighbourhood Plan.
- **Community Affairs makes decisions on all matters concerning community relations including Mayoral appointments, representation on outside bodies, tourism, emergency planning, local rights and traditions and the maintenance of standards of amenities and facilities provided by others. It also oversees twinning activities with Chartres, Ravenna and Valetta and allocates grants for projects from the Discretionary Grants Budget**
- The Finance Committee is responsible for all financial matters: buildings and land in the council's ownership, hire charges for premises, allotment rents and issues to do with the Market House; matters to do with staff including their remuneration and terms and conditions; economic development and civic and ceremonial matters.
- **The City Council also has a wide ranging general power of competence. Put simply, this means it gives councils the power to do anything an individual can do provided it is not prohibited by other legislation.**

These activities must and will continue.

4. RECENT INITIATIVES

- **Recent initiatives include the 20s Plenty Citywide campaign, the setting-up of a working group to tackle the pervasive issue of noise on our streets at night, and the development of the Neighbourhood Plan.**
- There was a robust response to the pandemic which saw the establishment of the Mayor's Hardship Fund and support for the Chichester Community Network (an invaluable clearing house for information).

AGENDA ITEM 19

- **The City Council supports the Business Improvement District (BID) financially and shares the costs of the Ranger Service (315 ranger days a year!) with the District Council.**
- The City Council also contributes to the costs of Community Wardens, the maintenance of the public conveniences in Priory Park, and half the costs of Chichester Cemetery.
- **There is a Civic Awards ceremony each year when individuals and organizations, nominated for their respective contributions to civic life, receive their awards from the Mayor of Chichester.**
- Significant improvements have been made in past years and continue, ensuring that civic buildings: the Council House and the Assembly Room, are fit for purpose by implementing low carbon initiatives
- **The City Council is also responsible for many of the city's green spaces, flower beds and allotments. It maintains disused burial grounds and is responsible for the War Memorial in Litten Gardens, and altogether, under the guidance of the Property Manager, is doing its best to undertake green initiatives across the city.**

5. WHAT DO WE VALUE ABOUT OUR CITY?

Before work began on the detail of a new Business Plan, there was discussion on what councillors valued about living in Chichester and there was in fact remarkable unanimity:

- **the compact, accessible city with its Georgian heart clustered round the cathedral**
- the sea
- **the Downs**
- the cultural offer

6. WHAT DO RESIDENTS SAY?

Once again, there was remarkable unanimity. Everyone who has campaigned politically in the city over the last twelve months will tell you that residents are complaining wholesale about the threats to this area from

- **over-development**
- the lamentable lack of infrastructure to support development on this scale
- **traffic congestion not only on the A27 but within the confines of the city**
- and what this implies for the climate
- **the perceived lack of joined-up thinking between the different councils - and that Chichester is not in charge of its own destiny**

AGENDA ITEM 19

- the state of the city's pavements and in particular, the pedestrianized city centre

City Councillors are also picking up many complaints from the local population and particularly from young people that Chichester is unaffordable for them to even rent a property let alone buy one, and that there is nothing to do. How about a night club, they ask, and an active music scene?

7. THE CHALLENGE

The challenge for City Councillors lies in safeguarding what residents clearly value about living in Chichester while acknowledging that their own remit as a parish council, and Government directives, limit capacity for action. However, councillors can question every assumption which affects the city, and can certainly initiate activity through the general power of competence.

8. WHAT DO WE WANT TO ACHIEVE?

This list is a summary of debate which took place as councillors developed their thinking:

- **Chichester needs a clear identity**
- Recognition that only Chichester City Council is fully committed to Chichester
- **A Joint Working Party of Chichester councillors: City, District and County which should meet quarterly to deal with strategic matters of common concern – and identify how to tackle them.**
- We want a thriving city centre as set out in Chichester BID's strategic priorities:
 - Promoting Chichester
 - Delivering an organized and safer city
 - Creating new business opportunities
- **We must protect the built environment**
- We want a vibrant visitor destination
- **Sustainable transport**
- Affordable housing
- **An engaged community particularly young people**
- An overarching commitment to the climate emergency and sustainability which should inform all future initiatives

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9. WE SHALL DO THIS BY...

N°	OBJECTIVE	ACTIONS	WHO BY	TIMING
1	Chichester needs a clear identity	<ul style="list-style-type: none"> • Articulate and insist at every opportunity that Chichester has unique selling points. It is the county town, Chichester Cathedral is the seat of the Bishop of Chichester, we have a university: the University of Chichester, world class Chichester Festival Theatre and much, much more, situated as we are in glorious countryside (just about) between the Downs and the sea! • We must ensure that the city is always smart and up together (no weeds outside the cathedral!) and if the budgets do not exist to keep the county town in pristine condition, we should ask why - and seek adequate funding. • The Novium Museum should tell the <i>Story of Chichester</i>. • Chichester City Council is Chichester's corporate memory, and its civic buildings are the story of that history. City Guides should be recruited to undertake tours of the Council Offices in North Street, particularly of the Council Chamber and Assembly Room, during August when the City Council is in recess. • Visit Chichester! Chichester needs to be marketed as a destination in its own right, and not as part of a County or District Council initiative. 	<p>All</p> <p>Property Sub-committee</p> <p>City Council resolution to District Council</p> <p>Town Clerk to approach City Guides</p> <p>City Council resolution to District Council but we may need 'to go it alone'</p>	<p>Ongoing</p> <p>Ongoing</p> <p>Commitment should be sought ASAP</p> <p>ASAP</p> <p>ASAP</p>

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N°	OBJECTIVE	ACTIONS	WHO BY	TIMING
		<ul style="list-style-type: none"> The present cultural offer is outstanding. Chichester Festival Theatre and Pallant House Gallery are two elements of that offer, but serious effort should go into addressing demand for a lively music scene and a night club. Is there potential in the Southern Gateway? 	City Council resolution to District Council	ASAP
2	Only Chichester City Council is fully committed to Chichester city life	<ul style="list-style-type: none"> Ensure that when we meet, we discuss and address not only ‘bread and butter’ issues as set out at No. 3 above but also those issues which we know matter to our residents: over-development, lack of infrastructure, traffic congestion, and what this implies for the climate, affordable housing, the lack of joined-up thinking between the different councils, that Chichester is not in charge of its own destiny, does not have a night club – and the city centre paving is lamentable! We must also ensure that our discussions on these subjects are reported in local newspapers, on local TV, and radio, and on social media. Establish a Joint Working Party of ALL Chichester councillors: City, District and County which should meet half-yearly to deal with strategic matters of common concern – and identify how to tackle them. Identify what powers, appropriately financed, might be returned to the City Council by the District Council such as planning, licensing, tourist information and parks. 	<p>Lib Dem Group Leader, Committee Chairs, Town Clerk and committee team</p> <p>Lib Dem Group Leader, Committee Chairs, Town Clerk and committee team</p> <p>Lib Dem Group Leader and Town Clerk to liaise with the Chief Executives of CDC and WSCC. <i>Trevor Leggo offered to help</i></p> <p>Lib Dem Group Leader and Town Clerk to open up discussions with CX of CDC</p>	<p>Ongoing</p> <p>Ongoing</p> <p>ASAP</p> <p>TBC</p>

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N°	OBJECTIVE	ACTIONS	WHO BY	TIMING
		<p>accordingly.</p> <ul style="list-style-type: none"> • Tackle the state of the city centre roads and pavements. 	<p>CX of CDC</p> <p>CCC, CDC and WSCC</p>	<p>ASAP</p> <p>ASAP</p>
4	Protect built environment	<ul style="list-style-type: none"> • Planning and Conservation Committee to continue to monitor and comment on planning applications relating to city wards. • Question District Council decisions to ignore City Council planning advice. • Monitor and comment as necessary on all District and County Council improvement schemes such as West Street and the Southern Gateway. • Sort out the city centre pedestrian paving! • Invite the Chichester Conservation Area Advisory Committee (CCAAC) to report once a year to the Planning and Conservation Committee highlighting issues of particular concern to their members • Ensure the completion of the Neighbourhood Plan to better protect the built environment 	<p>P&C Committee</p> <p>P&C Chair to write to CX of CDC</p> <p>P&C Committee</p> <p>As above</p> <p>CCAAC Chair to be invited by Chair of P&C</p> <p>Neighbourhood Plan Steering group</p>	<p>Ongoing</p> <p>Ongoing</p> <p>Ongoing</p> <p>TBC</p> <p>Ongoing</p>
5	Vibrant visitor destination	<ul style="list-style-type: none"> • Visit Chichester! Visit Chichester! Visit Chichester! Chichester needs to be marketed as a destination in its own right, and not as part of a County or 	<p>Community Affairs Committee</p>	<p>ASAP</p>

AGENDA ITEM 19

N°	OBJECTIVE	ACTIONS	WHO BY	TIMING
		<p>District Council initiative.</p> <ul style="list-style-type: none"> • Sort out the city centre pedestrian paving! • Support the BID in all its promotional efforts. • Relocate the Tourist Information Centre to a prominent position on a main thoroughfare. Is there potential to relocate it in the Council Offices? 	<p>As above</p> <p>All councillors</p> <p>Town Clerk to initiate discussions with CX of CDC</p>	<p>Ongoing</p> <p>ASAP</p>
6	Sustainable transport	<ul style="list-style-type: none"> • Establish a working party to investigate and make recommendations on the whole issue of sustainable transport within the city’s boundaries to include reference to <ul style="list-style-type: none"> ○ Traffic congestion across the city ○ Rat-running through residential areas ○ Implications for transport of the pandemic and working from home ○ Park and Ride schemes ○ Implications for loss of Bus Station ○ How to encourage more bus usage ○ A27 log jams as they affect city life • Seek support from WSCC as the highway authority for the City Council’s recent unanimous decision to implement a city wide 20s Plenty mph speed limit. 	<p>City Council and P&C Committee</p> <p>See above</p>	<p>ASAP</p> <p>Progress to be monitored</p>
7	Affordable housing	<ul style="list-style-type: none"> • Support the District Council’s Task and Finish Group investigating the viability of setting up a local housing company to build affordable homes. 	<p>Mayor to invite Chair of Task and Finish Group to address City</p>	<p>ASAP</p>

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N°	OBJECTIVE	ACTIONS	WHO BY	TIMING
		<ul style="list-style-type: none"> Invite the Chair of the Task and Finish Group to speak to City Council members. 	Council members	
8	Engaged community	<ul style="list-style-type: none"> Revisit a return to evening meetings. At the moment it is impossible for a working person – unless they have an understanding employer – to stand for election to the City Council. Councillors should urge residents in their wards to establish residents’ associations (RAs) where they do not exist already. Existing RAs are the eyes and ears of their communities. They are also ways in which many people engage for the first time in issues which are affecting their lives and may well be encouraged to stand for election. Establish a twice-yearly Youth Council and designate a willing City Councillor to be a Youth Ambassador to liaise with the school community and establish their views on civic issues. Review the sites of civic notice boards and if necessary, install more. Is there any mileage in putting out a Chichester City Council Bulletin on our civic notice boards with details of recent civic initiatives? Should there be more information from community groups on civic notice boards? 	<p>Town Clerk to consult with Mayor and Committee Chairs</p> <p>All councillors</p> <p>City Councillor to be identified</p> <p>Town Clerk and team</p> <p>Town Clerk to advise</p> <p>Town Clerk to advise</p>	<p>ASAP</p> <p>Ongoing</p> <p>ASAP</p> <p>Ongoing</p>

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N°	OBJECTIVE	ACTIONS	WHO BY	TIMING
		<ul style="list-style-type: none"> • Frome Town Council enjoys an enviable reputation for innovation and engagement. What might we learn from Frome? 	Town Clerk to advise	
9	Climate emergency	<ul style="list-style-type: none"> • Investigate the practicalities of all promising carbon-reducing initiatives brought forward • Sufficient budget allocation for civic buildings maintenance and repair to support zero carbon initiatives. • Do our best to sort out traffic congestion throughout the city. (We know that we are not empowered to do a great deal, but we can complain, and we can identify partial solutions within our communities. The Westgate RA has proposed a plausible traffic calming scheme which is being considered by relevant authorities.) • 20s Plenty city wide as a matter of urgency. • Support initiatives to improve pedestrian and cycling access across the city. • Insist that all new build applications should be zero carbon where applicable and possible. • Seize the opportunities presented to plant more 	<p>Planning and Conservation Committee (P&C)</p> <p>P&C and Property Manager</p> <p>All</p> <p>Town Clerk has written to WSCC Feb 2022</p> <p>All</p> <p>P&C</p>	<p>Ongoing</p> <p>Ongoing</p> <p>Ongoing</p> <p>Ongoing</p> <p>Now</p> <p>Ongoing</p>

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N°	OBJECTIVE	ACTIONS	WHO BY	TIMING
		<p>trees round the city.</p> <ul style="list-style-type: none"> • Encourage Chichester residents to adopt greener lifestyles. • Reinststate the task and finish group on climate change as a formal working group to assess progress and celebrate achievements whose first task could be drafting an advice sheet to householders and businesses in the city advising them on what they can do to deal with the effects of climate change. • Ensure that Neighbourhood Plan outcomes reflect the zero carbon pledge. • Identify every opportunity to utilise solar or wind power. 	<p>All</p> <p>All</p> <p>Lib Dem Group Leader</p> <p>All City Councillors on Neighbourhood Plan Steering Group</p> <p>Property Sub-committee</p>	<p>Ongoing</p> <p>ASAP</p> <p>Now</p> <p>Ongoing</p> <p>ASAP</p>

10. WHAT DO WE DO FIRST?

If City Councillors are agreed that

AGENDA ITEM 19

- **Chichester needs a clear identity.**
- Only Chichester City Council is fully committed to Chichester.
- **The climate emergency should inform ALL CCC initiatives.**

then it should be possible, working through the current committee system, to tackle what needs to be done. There may be potential too for setting up separate working parties to develop policy on specific issues such as sustainable transport.

A possible allocation of responsibilities might be as follows:

Planning and Conservation

- Protect the built environment
- Sustainable transport
- Climate Emergency

Community Affairs

- Affordable housing
- Engaged community

Finance

- Chichester's identity
- Chichester City Council's unique commitment to the city
- Thriving city centre
- Vibrant visitor destination

Each committee should be empowered to decide on what it wants to tackle first and at each City Council meeting over the next twelve months, there should be a report from each committee on progress.

11. PROCESS

AGENDA ITEM 19

As for this proposed Business Plan itself, it should go to each City Council committee for discussion and agreement, and then, finally, to the City Council for approval.

19 April 2022

AGENDA ITEM 22

S106 Allocations - available to be applied for via Chichester District Council

Public art

- 13/00288/FUL – Car Park, The Woolstaplers - £3,836.36 remaining excluding interest. The spend deadline on this is March 2023 so is the shorted deadline.
- 07/04583/OUT – Bartholomews Holdings, Bognor Road - £3,397.16 remaining excluding interest. The spend deadline for this is December 2024.

Community facilities

- 07/04583/OUT – Bartholomews Holdings, Bognor Road - £91,268.40 remaining excluding interest. The spend deadline for this is December 2029 This is marked for Chichester South, so if the City Council is aware of any projects or community buildings that require enhancements it's worth discussing.

**Bank Reconciliation Statement as at 31/03/2022
for Cashbook 1 - Imprest Account**

AGENDA ITEM 23a

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Imprest Account-Unity	31/03/2022	84	16,165.97
			<hr/> 16,165.97
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<hr/> 0.00
			16,165.97
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<hr/> 0.00
			16,165.97
		Balance per Cash Book is :-	16,165.97
		Difference is :-	0.00

**Bank Reconciliation Statement as at 31/03/2022
for Cashbook 2 - Unity Trust Current Account**

AGENDA ITEM 23a

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Current account-Unity	31/03/2022	106	653,853.47
			<u>653,853.47</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			653,853.47
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			653,853.47
		Balance per Cash Book is :-	653,853.47
		Difference is :-	0.00

Receipts for Month 12

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
Balance Brought Fwd :		14,495.11					14,495.11	
	Banked: 03/03/2022	10,000.00						
TRANSFER	Unity Trust Current Account	10,000.00			202		10,000.00	Transfer to Imprest A/C
	Banked: 29/03/2022	5,198.92						
BACS42	Unity Trust Current Account	5,198.92			202		5,198.92	Correction
CN CORRECT	Banked: 31/03/2022	35.97						
CN CORRECT	BUSINESS STREAM	35.97			4211	104	35.97	To Correct error
Total Receipts for Month		15,234.89	0.00	0.00			15,234.89	
Cashbook Totals		<u>29,730.00</u>	<u>0.00</u>	<u>0.00</u>			<u>29,730.00</u>	

Payments for Month 12

Nominal Ledger Analysis

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
04/03/2022	Dudman Aggregates Ltd	BACS1	32.59	32.59		501			Aggregate for Story Rd path
04/03/2022	Southern Electric plc	BACS2	694.57	694.57		501			Gas for Council House - Jan 22
04/03/2022	City Electrical Factors	BACS3	50.28	50.28		501			Elec mats for fan in Gents WC
04/03/2022	GB Sign Solutions Ltd	BACS4	52.80	52.80		501			Street Nameplate -Connolly Way
04/03/2022	Beaver Tool Hire	BACS5	31.50	31.50		501			Vibrating Plate Hire - Story R
04/03/2022	Leander Architectural	BACS6	418.80	418.80		501			Blue Plaque - Robert Raper
04/03/2022	Society of Local Council Clerk	BACS7	327.00	327.00		501			Ann. Membership fee - K Martin
04/03/2022	Chichester District Council	BACS8	47.70	47.70		501			Refuse & Recycling - Feb 22
04/03/2022	Luna Clean	BACS9	507.00	507.00		501			Council Hse cleaning - Feb22
04/03/2022	South Downs Water Co Ltd	BACS10	21.60	21.60		501			Water Cooler Rental to 21.06.2
04/03/2022	Mr D Jenkins	BACS11	6.58	6.58		501			Nuts & bolts - Ladies WC door
04/03/2022	Councillor A Scicluna	BACS12	48.00	48.00		501			Income re Chain of Mayors Book
04/03/2022	Copperstone Consultants Ltd	BACS13	864.00	864.00		501			Listed prop survey damp C/Off
04/03/2022	Goodrowes of Chichester Ltd	BACS14	129.96	129.96		501			Chainsaw sundries - Storm tree
04/03/2022	Chichester Garden Machinery	BACS15	71.08	71.08		501			Mower Service & parts
09/03/2022	West Sussex Drains Ltd	BACS32	300.00	300.00		501			CCTV Survey of drains @ Coun H
10/03/2022	Society of Local Council Clerk	BACS15	108.00	108.00		501			Committees Training 13.04.22
10/03/2022	IGS Fencing Ltd	BACS16	54.96	54.96		501			7M x 1.2M PVC Chain fencing
10/03/2022	South Downs Water Co Ltd	BACS17	34.80	34.80		501			4 x 19L Water Bottles
10/03/2022	C Adams	BACS18	59.99	59.99		501			Headset for Main Phone
10/03/2022	Goodrowes of Chichester Ltd	BACS19	2.92	2.92		501			Light Mounting Bar for van
10/03/2022	City Electrical Factors	BACS20	75.36	75.36		501			8 x Cool White LED Tubes
10/03/2022	Microshade Business Consultant	BACS21	691.20	691.20		501			Hosted Service for Citrix
10/03/2022	Hampshire Flag Company	BACS22	59.33	59.33		501			Ukraine Printed Flag
16/03/2022	Mrs Kim Martin	BACS33	11.00	11.00		501			Get Well Flowers for Mary Ambr
18/03/2022	Screwfix	BACS24	35.98	35.98		501			Rain & draught excluder
18/03/2022	GSF Car Parts Ltd	BACS25	11.60	11.60		501			Fuses & holder for Truck
18/03/2022	City Electrical Factors	BACS26	816.00	816.00		501			8 X Guardian LED F/Lights
18/03/2022	Southern Electric plc	BACS27	621.90	621.90		501			Gas for Coun Hse - Feb 22
18/03/2022	The Nat. Society of Allotment	BACS28	66.00	66.00		501			P.Roberts Ann Member fee
18/03/2022	Allstar	BACS29	50.00	50.00		501			Late Payment fee for Dec inv
18/03/2022	Sussex Heritage Trust	BACS30	420.00	420.00		501			Award entry & tickets

Payments for Month 12

Nominal Ledger Analysis

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
									Sculptur
18/03/2022	Miss PL Mansergh	BACS31	50.00	50.00		501			Refund of Allotment Deposit
18/03/2022	Amazon	BACS32	510.76	510.76		501			Targus bag for KC new Laptop
18/03/2022	Screwfix	BACS34	76.97	76.97		501			2 x Access Panels for C/Hse
19/03/2022	Visual Hygiene Cleaning Servic	BACS35	80.00	80.00		501			Window Cleaning 10.03.22 C/H
22/03/2022	Mulberry and Co	BACS36	90.00	90.00		501			M Corfield Training courses
22/03/2022	Amazon	BACS37	58.10	58.10		501			TP Wireless dual band Router
22/03/2022	Rapid Racking Ltd	BACS38	582.00	582.00		501			Archive Storage racking & boxe
22/03/2022	R.Sewrey	BACS39	1.75	1.75		501			Refund allotment overpayment
29/03/2022	West Sussex County Council	BACS42	5,198.92	5,198.92		501			Pension Retire costs M.H.
29/03/2022	Christie Intruder Alarms Ltd	BACS43	21.12	21.12		501			Battery for Intruder Alarm
29/03/2022	C Adams	BACS44	2.59	2.59		501			Biscuits-Georgian Tea & card
29/03/2022	Screwfix	BACS45	8.79	8.79		501			Cutting Discs for work at C/Ho
29/03/2022	Goodrowes of Chichester Ltd	BACS46	91.56	91.56		501			Reel for Strimmer - Allotments
29/03/2022	Chagos Consulting Ltd	BACS47	15.00	15.00		501			Parish Online Training - P.R.
31/03/2022	Unity Bank	TNSFR	18.00			4051	101	18.00	Bank Service Charge
31/03/2022	Business Stream	CN MATCH	35.97	35.97		501			Water to 02/11-St Pauls Allot
Total Payments for Month			13,564.03	13,546.03	0.00			18.00	
Balance Carried Fwd			16,165.97						
Cashbook Totals			<u>29,730.00</u>	<u>13,546.03</u>	<u>0.00</u>			<u>16,183.97</u>	

Receipts for Month 12

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
Balance Brought Fwd :		762,122.46					762,122.46	
INC03	Banked: 02/03/2022	140.03						
INC03	Public Sector Deposits	140.03			1196	101	140.03	Interest rec'd on Deposits
INC03	Banked: 03/03/2022	40.15						
	Sales Recpts Page 4400	40.15	40.15		101			Sales Recpts Page 4400
INC19	Banked: 08/03/2022	159.30						
	Sales Recpts Page 4414	159.30	159.30		104			Sales Recpts Page 4414
INC04	Banked: 09/03/2022	154.10						
	Sales Recpts Page 4401	154.10	154.10		104			Sales Recpts Page 4401
INC20	Banked: 09/03/2022	360.40						
	Sales Recpts Page 4415	360.40	360.40		104			Sales Recpts Page 4415
INC01	Banked: 18/03/2022	116.00						
INC01	Various	116.00			1020	104	116.00	KA11A £63 + SP9B £52.5 + SJ 83
INC01A	Banked: 18/03/2022	296.10						
	Sales Recpts Page 4397	296.10	296.10		104			Sales Recpts Page 4397
INC01B	Banked: 18/03/2022	196.00						
	Sales Recpts Page 4398	196.00	196.00		104			Sales Recpts Page 4398
INC05	Banked: 18/03/2022	40.15						
	Sales Recpts Page 4402	40.15	40.15		101			Sales Recpts Page 4402
INC18	Banked: 24/03/2022	4.00						
INC18	Square	4.00			1075	101	4.00	Sale of 2 x Hooker Maps
INC06	Banked: 25/03/2022	304.30						
	Sales Recpts Page 4403	304.30	304.30		104			Sales Recpts Page 4403
INC21	Banked: 25/03/2022	401.30						
	Sales Recpts Page 4416	401.30	401.30		104			Sales Recpts Page 4416
INC07	Banked: 28/03/2022	154.10						
	Sales Recpts Page 4404	154.10	154.10		104			Sales Recpts Page 4404
INC08	Banked: 28/03/2022	154.10						
	Sales Recpts Page 4405	154.10	154.10		104			Sales Recpts Page 4405
INC09	Banked: 28/03/2022	4,999.99						
	Sales Recpts Page 4406	4,999.99	4,999.99		101			Sales Recpts Page 4406
INC10	Banked: 29/03/2022	118.50						
	Sales Recpts Page 4407	118.50	118.50		104			Sales Recpts Page 4407
INC11	Banked: 29/03/2022	356.30						
	Sales Recpts Page 4408	356.30	356.30		104			Sales Recpts Page 4408
INC12	Banked: 29/03/2022	1,174.20						
	Sales Recpts Page 4409	1,174.20	1,174.20		104			Sales Recpts Page 4409

Receipts for Month 12**Nominal Ledger Analysis**

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
INC13	Banked: 29/03/2022	38.53						
	Sales Recpts Page 4410	38.53	38.53		101			Sales Recpts Page 4410
INC14	Banked: 29/03/2022	219.50						
	Sales Recpts Page 4411	219.50	219.50		104			Sales Recpts Page 4411
INC14	Banked: 29/03/2022	273.60						
	Sales Recpts Page 4412	273.60	273.60		104			Sales Recpts Page 4412
INC22	Banked: 29/03/2022	182.90						
	Sales Recpts Page 4417	182.90	182.90		104			Sales Recpts Page 4417
INC02	Banked: 30/03/2022	100.00						
	INC02 P Mann	100.00			1020	104	100.00	Allot - SJ 87 A + B +C
INC02B	Banked: 30/03/2022	11.00						
	INC02B Unspecified	11.00			1075	101	11.00	3 x Hooker Maps +1 S/Name Book
INC02A	Banked: 30/03/2022	360.40						
	Sales Recpts Page 4399	360.40	360.40		104			Sales Recpts Page 4399
INC15	Banked: 31/03/2022	1,317.20						
	Sales Recpts Page 4413	1,317.20	1,317.20		104			Sales Recpts Page 4413
INC16	Banked: 31/03/2022	10,583.99						
	INC16 Various	10,583.99			1020	104	10,583.99	Allotment 22/23 Inc BACS Total
INC17	Banked: 31/03/2022	6,528.55						
	INC17 Square	6,528.55			1020	104	6,528.55	Sq Tot Inc 22/23 Allots
Total Receipts for Month		28,784.69	11,301.12	0.00			17,483.57	
Cashbook Totals		<u>790,907.15</u>	<u>11,301.12</u>	<u>0.00</u>			<u>779,606.03</u>	

Payments for Month 12

Nominal Ledger Analysis

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
21/02/2022	Brclaycard	DD	593.32			521		593.32	Brclaycard
03/03/2022	Imprest Account	TRANSFER	10,000.00			201		10,000.00	Transfer to Imprest A/C
04/03/2022	CCE Sussex Ltd	BACS1	3,324.00	3,324.00		501			Trial pits for Portico - Insur
04/03/2022	Chichester District Council	BACS2	15,330.47	15,330.47		501			2 x By Election Costs MayNov22
04/03/2022	West Sussex County Council	BACS3	31,422.02	31,422.02		501			February 22 Salaries
04/03/2022	O2 - Telephonica UK Ltd	DDR1	32.40	32.40		501			Mobile phones for Feb 22
08/03/2022	Square	TNSFR	3.98			4010	101	3.98	Square Fees for Inv 4359
09/03/2022	Square	TNSFR	6.31			4010	101	6.31	Square Fees for Inv 4362
10/03/2022	The Dean & Chapter Of Chichester	BACS14	1,320.00	1,320.00		501			Cathedral Hire 01.03.22 Awards
10/03/2022	Foot Anstey	BACS13	3,607.20	3,607.20		501			Professional Services 13.02.22
10/03/2022	Business Stream	DDR2	5.89	5.89		501			Water -St J Allot - Nov 21
16/03/2022	Pitney Bowes Ltd	DDR3	107.90	107.90		501			Qly Rent & Maint Franking
16/03/2022	Vodafone	DDR7	29.26	29.26		501			Broadband line
17/03/2022	Drax	DDR4	369.03	369.03		501			Elec - City Cross to 28.02.22
18/03/2022	Feria Urbanism	BACS23	2,237.47	2,237.47		501			Re Neigh/hood plan meets
21/03/2022	Barclaycard	DD	828.48			521		828.48	Barclaycard March 2022
23/03/2022	Archibald Shaw	BACS40	1,995.00	1,995.00		501			Subsidence inspection - Portico
23/03/2022	Zurich Municipal	BACS41	9,085.35	9,085.35		501			Insurance Premium & Ins 22/23
24/03/2022	Square	TNSFR	0.07			4010	101	0.07	Square Fees re 2 x Map Sales
25/03/2022	Square	TNSFR	7.02			4010	101	7.02	Square Fees for Inv 4380
28/03/2022	EE	DDR5	12.54	12.54		501			Mobile phone for Mar 22
29/03/2022	Business Stream	DDR6	7.95	7.95		501			Water FI Rd Allots to 14.03.22
29/03/2022	Imprest Account	BACS42	5,198.92			201		5,198.92	Correction
29/03/2022	West Sussex County Council	BACS48	51,187.60	51,187.60		501			Salaries - Mar 22 inc Backpay
29/03/2022	Square	TNSFR	4.57			4010	101	4.57	Square Fees for Inv 4381
31/03/2022	Unity Bank	TNSFR	49.05			4051	101	49.05	Bank Service Charges
31/03/2022	Unity Bank	TNSFR	2.80			4051	101	2.80	Manual Credit Handling charge
31/03/2022	Square	TNSFR	148.58			4010	101	148.58	Total Sq Fees for Mar22 Allots
31/03/2022	Square	TNSFR	136.50			1020	104	136.50	Square re 31.03.22
Total Payments for Month			137,053.68	120,074.08	0.00			16,979.60	
Balance Carried Fwd			653,853.47						
Cashbook Totals			790,907.15	120,074.08	0.00			670,833.07	

PAYMENTS MADE BY BARCLAYCARD
ANALYSIS OF STATEMENTS FOR MAR 2022

Mar-22

Date	Supplier	Detail	Allocated to:		Net £	VAT £	Total £
			Code	Centre			
14/02/2022	Panther truck Hire	Car rental	4157	301	75.00	15.00	90.00
15/02/2022	Clares	Marys chair	4250	501	196.50	39.30	235.80
16/02/2022	Zoom	Mobile phone	4038	101	23.98	4.80	28.78
17/02/2022	Beaconsandlight	Beacon light for truck	4291	501	169.60	33.92	203.52
18/02/2022	Smarty	phone contract	4021	101	8.33	1.67	10.00
18/02/2022	colourgraphics	signs for brackets	4195	103	83.95	16.79	100.74
24/02/2022	Amazon	Stationery	4023	101	12.48	2.50	14.97
07/03/2022	Frames	for Property office	4250	501	120.56	24.11	144.67
		Total for March 2022			690.40	138.08	828.48