



CHICHESTER CITY COUNCIL
FINANCIAL YEAR 2023/2024
FINANCE COMMITTEE 2nd APRIL 2024

MONITORING REPORT TO 31st JANUARY 2024

INTRODUCTION

This budget monitor for 2023/2024 reports on the month to the end of January 2024. The report shows the current total budget for the year and a profiled budget, (i.e. the amount expected to be expended by the end of January), against which actual income and expenditure is compared. Certain costs are accrued for where the liability is known to have been incurred, such as charges from the District Council for various services provided.

A column for committed expenditure has also been included. This refers to items of expenditure approved at previous Finance Committees, to be funded from specific existing budgets. The expenditure has not yet been incurred, but it is included to give councillors a clearer picture of funds available.

SUMMARY

The monitoring report shows a surplus of £81,793 against the budget to the end of January 2024. Much of this surplus relates to the increase in investment income, of which we are likely to receive an additional £30,000 before the year end.

The variances listed below are cumulative from the start of the financial year 2023/24.

RECOMMENDATION

It is recommended that the surplus at the end of the financial year is used to boost the Allotment reserve and the Council House reserve. The Allotment reserve can be drilled down from over several years. We have been replacing tools and equipment in recent years and using the funds already set aside, we could set aside a further £20,000 to assist with future costs. The Property Maintenance Manager has identified many projects that are required to be carried out to maintain and look after Council House and keep it in good order. I would therefore recommend that an amount up to £60,000 be set aside to assist with these costly projects.

AGENDA ITEM 5

VARIANCES

1. The underspend on salaries is expected due to an overall 8% pay ward being built in the budget. Some staff movements have meant that new staff have been recruited at the bottom of the scale.
2. Professional advice has been received re contract negotiations with staff.
3. Interest on investments is substantially higher than budgeted. Total income expected to be around £130,000.
4. Remaining Discretionary Grant budget unspent will be carried forward £4,663.90. Roussillon Park Grant £500 still to be paid.
5. Remaining Public Realm budget unspent £28,224.
6. Southern Access Road Traffic Study PJA Consultant £5,000 and mediation costs £845.
7. Neighbourhood Plan expenditure – Invoice from Feria Ltd £6,539.50 to be funded from set aside Cil.
8. Expenditure and Income on the Gala.
9. Costly tree works have been carried out to Lime trees at Litten Gardens.
10. Repairs carried out to 3 vandalised Bus Shelters and legal fees for the Swanfield Bus Shelter.
11. £2,000 set aside for painting restoration.
12. Bognor Road Bus shelter to be funded from earmarked reserve.
13. Unspent Lift service budget will be transferred to earmarked reserve.
14. Underspend on air conditioning budget will be transferred to reserve.
15. Additional valuation costs were incurred £2,500 re Building valuations.
16. £28,000 was included in the Budget for Council House Chamber redecorations. Any unspent balance will be transferred to reserve.
17. Solar Panels St James allotment depot will be funded from Cil receipts.
18. Cil receipts received 2023-2024 £452,279.
19. The Market House turnover rent is £12,163 above the guaranteed annual rent.

Kim Martin

FINANCE MANAGER AND DEPUTY TOWN CLERK

CHICHESTER CITY COUNCIL
FINANCIAL YEAR 2023/2024
SUMMARY MONITORING REPORT TO 31st January 2024

	Current Budget £	Profiled Budget £	Actual To Date £	Committed Expend. £	Variance To Date £
INCOME					
Council House	122,600	104,333	217,284	(106,632)	(6,319)
Cil receipts			452,279	(452,279)	-
Market House	50,000	41,667	41,667	12,163	(12,163)
Allotments	21,250	19,750	22,944	(370)	(2,824)
Sale of Goods	300	250	5,055	-	(4,805)
Street Name change	8,000	6,667	2,390	-	4,277
TOTAL INCOME (Excl. Precept)	202,150	172,667	741,619	(547,118)	(21,834)
EXPENDITURE					
Administration & recharges	254,120	213,867	209,176	(10,610)	(15,300)
Civic	11,270	9,725	13,835	2,000	6,110
Discretionary	95,800	111,689	76,289	33,388	(2,012)
Allotments	27,680	23,067	35,698	(9,272)	3,360
Council & Committees	83,663	71,903	102,146	(24,288)	5,955
Community Affairs	4,000	2,092	709	983	(400)
Community Safety/Crime Reduction	47,180	47,180	47,180	-	-
Events	24,020	21,850	17,382	-	(4,468)
Statutory Expenses	74,172	64,732	53,541	9,551	(1,640)
Mayoralty	31,560	28,450	27,486	-	(964)
Council House	371,230	322,882	343,053	6,169	26,340
Heritage	440	367	367	-	0
Market House	3,840	1,117	1,117	-	0
City Cross	4,690	4,242	1,694	2,000	(548)
St James Obelisk	100	100	-	100	-
Brewery Field	2,500	1,500	3,071	-	1,571
TOTAL EXPENDITURE	1,036,265	924,761	932,744	10,021	18,004
NET COST OF SERVICES	834,115	752,094	191,125	557,139	(3,830)
Reversal of Capital Charges	(47,000)	(39,167)	(39,166)	-	1
Interest and Investment income	(19,500)	(19,500)	(97,463)	-	(77,963)
NET OPERATING EXPENDITURE	767,615	693,427	54,496	557,139	(81,793)
AMOUNT TO BE MET FROM PRECEPT	767,615	693,427	54,496	557,139	(81,793)
Precept on District Council	767,615	767,615	767,615	-	-
(SURPLUS) / DEFICIT FOR YEAR	-	(74,188)	(713,119)	557,139	(81,793)

BUDGET MONITORING
To 31st January 2024

Month: 10

	Original Budget £	Current Budget £	Profiled Budget £	Actual To Date £	Committed Expend. £	Variance To Date £	
101 Administration							
4001 Staff Costs	304,802	304,802	254,002	235,730		(18,272)	1.
4002 Employers NI	30,128	30,128	25,107	23,521		(1,586)	
4003 Employers Superannuation	62,364	62,364	51,970	44,361		(7,609)	
4004 Staff expenses	300	300	250	40		(210)	
4005 Ill Health Insurance	3,600	3,600	3,600	5,091		1,491	
4007 Staff Recruitment	500	500	417	-		(417)	
4008 Professional Development	1,500	1,500	1,250	300		(950)	
4009 Travel and Subsistence	100	100	83	68		(15)	
4010 Card terminal charges	300	300	250	258		8	
4011 Eye tests	300	300	250	140		(110)	
4015 Agency staff	-	-	-	18,667		18,667	1.
4020 General Expenses	200	200	167	414		247	
4021 Telephone	3,000	3,000	2,500	3,244		744	
4022 Postage	700	700	583	601		18	
4023 Stationery	800	800	667	747		80	
4024 Subscriptions	50	50	42	144		102	
4025 Petty Cash Expenditure	70	70	58	-		(58)	
4026 Printing	300	300	250	152		(98)	
4027 Photocopying	1,100	1,100	917	828		(89)	
4029 SALC	3,300	3,300	3,300	3,393		93	
4030 South East Employers	230	230	192	3,244		3,052	2.
4031 Nat Allotment Gardens Assoc	60	60	50	55		5	
4032 Walled Town Friendship	130	130	108	-		(108)	
4033 UNA	40	40	33	-		(33)	
4035 LCAS Subscription	150	150	125	-		(125)	
4036 Publications	150	150	125	81		(44)	
4038 Computer Improvement/Maint.	14,000	14,000	11,667	17,284	(10,610)	(4,992)	
4039 CHIBAC DTE Subscription	270	270	225	-		(225)	
4050 Office Equipment	1,670	1,670	1,392	1,469		77	
4051 Bank Charges Payable	400	400	333	328		(5)	
4055 Professional Fees	3,400	3,400	3,400	3,173		(227)	
4057 Audit Fees	2,300	2,300	2,300	2,100		(200)	
4059 Payroll Admin Costs	1,500	1,500	1,250	1,206		(44)	
4216 Cleaning Sundries	70	70	58	33		(25)	
4900 Depreciation charged						-	
4700 Accommodation recharge	53,300	53,300	44,417	39,975		(4,442)	
Total Expenditure	491,084	491,084	411,337	406,647	(10,610)	(15,299)	
1075 Sale of Goods	300	300	250	266		(16)	
1176 Precept Received	767,615	767,615	767,615	767,615		-	
1196 Interest Received	19,500	19,500	19,500	97,463		(77,963)	3.
1201 Recharge to other services	491,084	491,084	409,237	409,237		(0)	
Total Income	1,278,499	1,278,499	1,196,602	1,274,581		(77,979)	
Net Expenditure	(787,415)	(787,415)	(785,265)	(867,934)	(10,610)	(93,279)	

CHICHESTER CITY COUNCIL

BUDGET MONITORING
To 31st January 2024

Month: 10

	Original Budget £	Current Budget £	Profiled Budget £	Actual To Date £	Committed Expend. £	Variance To Date £
102 Civic Expenses						
4020 General Expenses	1,000	1,000	833	3,049		2,216
4111 Custodian Uniforms	800	800	667	1,091		424
4112 Robes and Hats	250	250	208	195		(13)
4113 Cleaning/Repair Insignia	1,000	1,000	833	371		(462)
4114 Civic and Heritage Awards	1,000	1,000	833	1,916		1,083
4115 Civic/Heritage Reception	1,500	1,500	1,250	200		(1,050)
4116 Official Gifts	500	500	417	195		(222)
4117 Guild of Mace-Bearers Sub	60	60	50	-		(50)
4119 Civic Regalia Appraisal	2,000	2,000	2,000	-	2,000	-
4127 Freedom Ceremony	-	-	-	4,185		4,185
4800 Administration recharge	2,910	2,910	2,425	2,425		-
4801 C S Ohead recharge	250	250	208	208		(0)
Total Expenditure	11,270	11,270	9,725	13,835	2,000	6,110
Net Expenditure	11,270	11,270	9,725	13,835	2,000	6,110
103 Discretionary Expense Finance						
4172 Flags	1,260	1,260	1,145	-		(1,145)
4063 Bell Tower Clock	500	500	500	500		-
4065 City Band (Gold level)	300	300	300	300		-
4182 Blue plaques	600	600	500	-		(500)
4188 Environment	800	800	667	-		(667)
4195 Chichester in Bloom	15,000	15,000	15,000	16,533		1,533
4204 Walled Town Symposium	1,000	1,000	833	16		(817)
4260 Discretionary grants	35,000	40,886	40,886	35,722	5,164	-
4296 Public Realm Projects	23,000	36,575	36,575	8,351	28,224	-
4900 Depreciation charged	6,600	6,600	5,500	5,500		-
4801 C S Ohead recharge	890	890	742	742		0
4199 local historic interest plaque	500	500	417	-		(417)
4800 Administration recharge	10,350	10,350	8,625	8,625		-
Total Expenditure	95,800	115,261	111,689	76,289	33,388	(2,012)
1030 Delegates Fees	-	-	-	-		-
1059 Admin charge for sale of Banners	-	-	-	402		(402)
1060 Admin charge street name change	8,000	8,000	6,667	1,988		4,679
Total Income	8,000	8,000	6,667	2,390	-	4,277
Net Expenditure	87,800	107,261	105,023	73,899	33,388	2,264
104 Allotments.						
4022 Postage	150	150	125	-		(125)
4211 Rates & Water	1,800	1,800	1,500	3,228		1,728
4236 Reps/Maint. General	6,000	6,000	5,000	6,305		1,305
4050 Equipment	-	-	-	9,724	(9,272)	452
4900 Depreciation Charged	1,300	1,300	1,083	1,083		(0)
4801 C S Ohead recharge	1,450	1,450	1,208	1,208		(0)
4800 Administration recharge	16,980	16,980	14,150	14,150		-
Total Expenditure	27,680	27,680	23,067	35,698	(9,272)	3,360
1020 Allotment Rents	21,250	21,250	19,750	22,324		(2,574)
1029 Allotment deposits	-	-	-	620	(370)	(250)
Total Income	21,250	21,250	19,750	22,944	(370)	(2,824)
Net Expenditure	6,430	6,430	3,317	12,754	(8,902)	536

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CHICHESTER CITY COUNCIL

BUDGET MONITORING
To 31st January 2024

Month: 10

	Original Budget £	Current Budget £	Profiled Budget £	Actual To Date £	Committed Expend. £	Variance To Date £	
105 Democratic Representation							
4801 C S Ohead recharge	5,320	5,320	4,433	4,433		(0)	
4800 Administration recharge	62,080	62,080	51,733	51,733		(0)	
Net Expenditure	67,400	67,400	56,167	56,166	-	(1)	
106 Corporate Management							
4801 C S Ohead recharge	15,090	15,090	12,575	12,575		-	
4800 Administration recharge	170,290	170,290	141,908	141,908		(0)	
Net Expenditure	185,380	185,380	154,483	154,483	-	(0)	
110 Council and Committees							
4001 Staff Costs	20,086	20,086	16,738	17,447		708	
4002 Employers NI	2,009	2,009	1,674	1,313		(361)	
4003 Employers Superannuation	4,158	4,158	3,465	3,399		(66)	
4004 Members expenses	1,100	1,100	1,100	-		(1,100)	
4008 Training	500	500	417	1,680		1,263	
4009 Travel and Subsistence	400	400	333	20		(313)	
4020 General Expenses	150	150	125	6,033		5,908	6
4055 Professional fees	-	-	-	-		-	
4100 Local Election Expenses	12,000	12,000	12,000	28,220	(16,220)	-	
4102 Refreshments	100	100	83	-		(83)	
4128 Cil Neighbourhood Plan	-	-	-	8,068	(8,068)	-	7.
4700 Accommodation recharge	19,800	19,800	16,500	16,500		-	
4801 C S Ohead recharge	1,840	1,840	1,533	1,533		(0)	
4800 Administration recharge	21,520	21,520	17,933	17,933		(0)	
Total Expenditure	83,663	83,663	71,903	102,146	(24,288)	5,955	
Net Expenditure	83,663	83,663	71,903	102,146	(24,288)	5,955	
111 Community Development Admin							
4801 C S Ohead recharge	110	110	92	92		0	
4800 Administration recharge	1,230	1,230	1,025	1,025		-	
Net Expenditure	1,340	1,340	1,117	1,117	-	0	
201 Discretionary Exps C Affairs							
4185 International Relations	2,250	2,250	250	17		(233)	
4175 Joint Twinning Speyer	-	-	-	333		333	
4186 Joint Twinning-Chartres	500	500	500	17	483	-	
4187 Joint Twinning-Ravenna	500	500	500		500	-	
xxxx European Assoc of Historic Towns	300	300	500			(500)	
4800 Administration recharge	410	410	342	342		0	
4801 C S Ohead recharge	40	40	33	33		(0)	
Total Expenditure	4,000	4,000	2,092	709	983	(400)	
Net Expenditure	4,000	4,000	2,092	709	983	(400)	
202 Events							
4164 Other events (Gala)	11,000	11,000	11,000	6,532		(4,468)	8.
4801 C S Ohead recharge	1,030	1,030	858	858		(0)	
4800 Administration recharge	11,990	11,990	9,992	9,992		0	
Total Expenditure	24,020	24,020	21,850	17,382	-	(4,468)	
1075 Miscellaneous income	-	-	-	4,789		4,789	8.
Total Income	-	-	-	4,789	-	4,789	
Net Expenditure	24,020	24,020	21,850	12,593	-	(9,257)	

CHICHESTER CITY COUNCIL

BUDGET MONITORING
To 31st January 2024

Month: 10

	Original Budget £	Current Budget £	Profiled Budget £	Actual To Date £	Committed Expend. £	Variance To Date £
203 Community Safety						
4140 Community Wardens	47,180	47,180	47,180	47,180		-
Total Expenditure	47,180	47,180	47,180	47,180	-	-
Net Expenditure	47,180	47,180	47,180	47,180	-	-
301 Statutory Expenses						
4148 Repairs to War Memorial	2,000	2,000	1,667	1,157		(510)
4144 Contribution to Public Conveniences	15,232	15,232	15,232	15,704		472
4150 Footpath Lighting-Energy	3,000	3,000	2,500	2,075		(425)
4151 Footpath Lighting Maintenance	2,300	2,300	2,300	3,069		769
4152 City Cemetery-Annual Contrib.	40,100	40,100	33,417	18,292	9,551	(5,574)
4153 Litten Garden maintenance	2,500	2,500	2,083	5,520		3,437
4154 St Pauls-General Maint.	500	500	417	458		41
4156 Misc Grnd Mtce & Street Furn.	500	500	417			(417)
4157 Street Naming & Signage	4,000	4,000	3,333	2,239		(1,094)
4281 Bus shelters	-	-	-	1,660		1,660
4801 C S Ohead recharge	320	320	267	267		0
4800 Administration recharge	3,720	3,720	3,100	3,100		-
Total Expenditure	74,172	74,172	64,732	53,541	9,551	(1,640)
Net Expenditure	74,172	74,172	64,732	53,541	9,551	(1,640)
401 Mayoralty						
4009 Travel and Subsistence	1,000	1,000	833	-		(833)
4020 General Expenses	1,000	1,000	833	290		(543)
4124 Free use of facilities			-	89		89
4125 Mayors Allowance	4,000	4,000	4,000	4,000		-
4130 Mayors at Home	-	-	-	12		12
4131 Mayor at Home-Christmas	2,200	2,200	1,833	2,542		709
4132 Receptions Other	1,000	1,000	833	17		(816)
4135 Charter dinner				420		420
4700 Accommodation recharge	8,900	8,900	8,900	8,900		-
4801 C S Ohead recharge	1,060	1,060	883	883		(0)
4800 Administration recharge	12,400	12,400	10,333	10,333		(0)
Total Expenditure	31,560	31,560	28,450	27,486	-	(964)
Net Expenditure	31,560	31,560	28,450	27,486	-	(964)

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CHICHESTER CITY COUNCIL

BUDGET MONITORING

To 31st January 2024

Month: 10

	Original Budget £	Current Budget £	Profiled Budget £	Actual To Date £	Committed Expend. £	Variance To Date £	
501 Council House							
4001 Staff Costs	24,054	24,054	20,045	24,329		4,284	
4002 Employers NI	2,405	2,405	2,004	2,048		44	
4003 Employers Superannuation	5,377	5,377	4,481	4,626		145	
4012 Overtime	13,000	13,000	10,833	24,954		14,121	
4055 Professional Fees (painting restoration)	2,000	2,000	2,000	-	2,000	-	11.
4101 Publicity	1,200	1,200	1,000	100		(900)	
4145 Maintenance bus shelters	500	500	417	8,449	(8,449)	(417)	12.
4201 Wedding licence	690	690	690	1,411	(706)	16	
4206 Bid membership	1,020	1,020	1,020	1,304		284	
4211 Rates and Water	42,500	42,500	40,880	49,349		8,469	
4212 Building cleaning and windows	5,000	5,000	4,167	5,145		978	
4214 Electricity	8,000	8,000	6,667	2,748		(3,919)	
4215 Gas	9,000	9,000	7,500	1,846		(5,654)	
4216 General Cleaning	2,300	2,300	1,917	1,865		(52)	
4217 Alarm main servicing and monitoring	1,500	1,500	1,250	1,580		330	
4218 Lift Service Contract	2,900	2,900	2,900	300	2,600	-	13.
4219 Fire Equipment Service	460	460	383	-		(383)	
4209 Emergency lighting	1,500	1,500	1,250	465		(785)	
4210 Fire Extinguishers	1,250	1,250	1,042	725		(317)	
4221 Automatic Door Service	650	650	542	480		(62)	
4222 Air conditioning system service	4,500	4,500	3,750	861	2,889	-	14.
4225 Insurance	9,000	9,000	9,000	12,625		3,625	15.
4227 Licences	510	510	425	568		143	
4231 Council House Improvements	8,000	8,000	6,667	17,087	(7,272)	3,148	
4234 CCTV Maintenance Contract	400	400	333	-		(333)	
4238 Cyclical Maintenance budget	3,000	3,000	3,000	4,015		1,015	
4241 Lightning Protection R & M	180	180	150	189		39	
4242 Display Energy Certificate	400	400	333	-		(333)	
4245 Health and Safety	2,000	2,000	1,667	399		(1,268)	
4246 Wedding Expenditure	500	500	417	83		(334)	
4250 Council house equipment	1,450	1,450	1,208	3,737		2,529	
4279 Benches	-	-	-	717		717	
4283 Council Chamber Redecorations	28,000	28,000	28,000	2,895	25,105	-	16.
4284 MUGA running costs	750	750	750	-		(750)	
4291 Van running costs	1,000	1,000	1,000	2,959		1,959	
4306 Cil solar panels st james	-	-	-	9,999	(9,999)	-	17.
4800 Administration recharge	134,361	134,361	111,968	111,968		1	
4801 C S Ohead recharge	12,773	12,773	10,644	10,644		(0)	
4900 Capital Charges	39,100	39,100	32,583	32,583		(0)	
Total Expenditure	371,230	371,230	322,882	343,053	6,169	26,340	
1001 Hire Charges-Assembly Room	22,000	22,000	18,333	23,969		(5,636)	
1002 Hire Charges-Court Room	13,000	13,000	13,000	13,111		(111)	
1011 Solar Panel income	1,600	1,600	1,333	1,446		(113)	
1012 Wedding Income	1,500	1,500	1,250	1,672		(422)	
1014 CIL receipts	-	-	-	452,279	(452,279)	-	18.
1015 small screen	-	-	-	154		(154)	
1016 large screen	-	-	-	1,726		(1,726)	
1199 sale of assets	-	-	-	242		(242)	
1013 Hanging Basket	2,500	2,500	2,083	-		2,083	
1201 Recharges to other services	82,000	82,000	68,333	68,333		0	
Total Income	122,600	122,600	104,333	562,931	(452,279)	(6,319)	
Net Expenditure	248,630	248,630	218,548	(219,878)	458,448	20,021	
502 Market House							
4055 Professional Fees	2,500	2,500	-	-		-	
4801 C S Ohead recharge	110	110	92	92		0	
4800 Administration recharge	1,230	1,230	1,025	1,025		-	

CHICHESTER CITY COUNCIL

BUDGET MONITORING
To 31st January 2024

Month: 10

	Original Budget £	Current Budget £	Profiled Budget £	Actual To Date £	Committed Expend. £	Variance To Date £	
Total Expenditure	3,840	3,840	1,117	1,117	-	0	
1120 Rents Received-Ground Floor	50,000	50,000	41,667	41,667	12,163	(12,163)	19.
Total Income	50,000	50,000	41,667	41,667	12,163	(12,163)	
Net Expenditure	(46,160)	(46,160)	(40,550)	(40,550)	(12,163)	(12,163)	
504 City Cross							
4214 Electricity	300	300	250	327		77	
4236 Reps/Maint. General	500	500	417	330		(87)	
4300 City Cross Conservation	2,000	2,000	2,000	-	2,000	-	
4302 Annual Maintenance of Clock	1,000	1,000	833	296		(537)	
4801 C S Ohead recharge	70	70	58	58		(0)	
4800 Administration recharge	820	820	683	683		(0)	
Total Expenditure	4,690	4,690	4,242	1,694	2,000	(548)	
Net Expenditure	4,690	4,690	4,242	1,694	2,000	(548)	
505 St James Obelisk							
4236 Reps/Maint. General	100	100	100	-	100	-	
Total Expenditure	100	100	100	-	100	-	
Net Expenditure	100	100	100	-	100	-	
506 Heritage							
4800 Administration recharge	410	410	342	342		0	
4801 C S Ohead recharge	30	30	25	25		-	
Total Expenditure	440	440	367	367	-	0	
Net Expenditure	440	440	367	367	-	0	
508 Brewery Field							
4236 Reps/Maint. General	2,500	2,500	1,500	3,071		1,571	
Total Expenditure	2,500	2,500	1,500	3,071	-	1,571	
Net Expenditure	2,500	2,500	1,500	3,071	-	1,571	

CHICHESTER CITY COUNCIL

**BUDGET MONITORING
To 31st January 2024**

Month: 10

	Original Budget £	Current Budget £	Profiled Budget £	Actual To Date £	Committed Expend. £	Variance To Date £
NET EXPENDITURE	47,000	66,461	(35,021)	(567,321)	450,507	(81,793)
ADJUSTMENT RE CAPITAL CHARGES	(47,000)	(47,000)	(39,167)	(39,166)	-	1
(SURPLUS)/DEFICIT	-	19,461	(74,188)	(606,487)	450,507	(81,793)

Notes:

The Current Budget varies from the Original Budget due to budgets brought forward fm 2022/23.	£
Original budget surplus/deficit	-
Budgets carried forward from 2022/23	19,461
	<u>19,461</u>

Variances

1. The Pay award has now been agreed and paid £1,925 per employee. The initial cost of employing Agency staff has largely offset any savings from vacant posts.
2. Professional advice has been received re contract negotiations with staff.
3. Interest on our investments has increased substantially particularly from the Public Sector Deposit Fund which has been achieving high returns.
4. Remaining Discretionary budget unspent balance £4,663.90. Roussilon Park grant still to be paid.
5. Remaining Public Realm budget unspent to date. The unspent balance at the end of the year will be carried forward.
6. Southern Access Road Traffic study PJA Consultant £5,000.
7. Neighbourhood Plan invoice from Feria Ltd £6,539.50 and officer time to be funded from Cil set aside.
8. Expenditure and income on the Gala.
9. Costly tree works have been carried out to Lime trees at Litten Gardens.
10. Repairs carried out to 3 vandalised Bus Shelters and legal fees relating to the Swanfield Drive Bus Shelter.
11. £2,000 set aside for painting restoration will be transferred to reserve.
12. Bognor Road Bus shelter to be funded from earmarked reserve.
13. Underspend on lift repairs will be transferred to reserve.
14. Underspend on the air conditioning system budget will be transferred to reserve.
15. The Council House and The Cross have been valued for insurance purposes.
16. £28,000 was included in the Budget for Council Chamber redecorations. Any unspent balance will be transferred to reserve.
17. Cil solar panels at St James depot will be funded from Cil.
18. Cil receipts received total £452,279
19. The market House rent turnover certificate to Dec 2023 has a surplus of £12,163 above the guaranteed rent.

Expenditure on Reserves

to Jan 2024

Council House Reserve

Description	Actual Expenditure (£)	Committed Expenditure (£)	Committee	Date RESOLVED
Crush Bar ceiling	1,224.00		Finance	June 2023
Mayor's Car Park	6,048.00		Finance	June 2023
Tsfr to allotment reserve	15,000.00			
Total	22,272.00	0.00		

	£	£
Cfwd	138,660.79	
Expenditure	22,272.00	0.00
Total	116,388.79	0.00

Commitments 2023-2024

Heating TRV's	3756.4
Mayors parlour	2,521
Mayors car park	2,082
	£4,603

Commitments 2024-2025

Assembly Room lighting	12,000
Town Clerks Office - damp	5,000
External maintenance building	30,000
	47,000

Rear yard gate	2,000
Workshop power	1,088
Emergency lighting	1,788
CIA cameras	769
Council chamber refurb	?
Assembly Room refurb	?
Balance	£56,478

Public Realm Budget

Description	Actual Expenditure (£)	Committed Expenditure (£)	Committee	Date RESOLVED
Finger post signs	£1,330.16		Property Committee	4th July 2023
Sockets for SID	£920.00		Property Committee	4th July 2023
Cycle Racks	£354.89		Property Committee	4th July 2023
City Rangers	£4,746.24			
Maquette	£1,000.00			
<u>Total</u>	£8,351.29	£0.00		

	£	£
cfwd	36,575.00	
Actual Expenditure	-8,351.29	0.00
<u>Total</u>	28,223.71	0.00

= £23,000 Budget + £13,575 Bfw

AGENDA ITEM 9



CHICHESTER CITY COUNCIL

Role of Internal Audit 2024/2025

Terms of Reference

To assist local councils to maintain and improve internal control in accordance with proper practices as set out in the Accounts and Audit Regulations.

Internal Audit Objectives and Responsibilities

The primary objective of Internal Audit is to review, appraise and report upon the adequacy of internal control systems operating throughout the council, and to achieve this will adopt a predominantly systems-based approach to audit.

The council's internal control system comprises the whole network of systems established within the council to provide reasonable assurance that the council's objectives will be achieved, with particular reference to:

- The effectiveness of operations
- The economic and efficient use of resources
- Compliance with applicable policies, procedures, laws and regulations
- The safeguarding of assets and interests from losses of all kinds, including those arising from fraud, irregularity and corruption
- The integrity and reliability of information, accounts and data

Accordingly, in the conduct of planned audits Internal Audit may:

- Carry out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year in order to be able to complete Section 4 (Annual internal audit report) of the Annual Return.
- Review the reliability and integrity of financial information and the means used to identify, measure, classify and report such information
- Review the means of safeguarding assets and, as appropriate, verify the existence of such assets
- Appraise the economy and efficiency with which resources are employed, identify opportunities to improve performance and recommend solutions to problems
- Review the established systems to ensure compliance with those policies, procedures, laws and regulations which could have a significant impact on operations, and determine whether the council is in compliance
- Review operations and activities to ascertain whether results are consistent with objectives and whether they are being carried out as planned

AGENDA ITEM 9

- There are no limitations on Internal Audit's scope of activities. The scope of Internal Audit allows for unrestricted coverage of the council's activities, including both financial and nonfinancial systems of internal control.

Independence

The main determinant of the effectiveness of Internal Audit is that it is seen to be independent in its planning and operation. To ensure this, Internal Audit will operate within a framework that allows:

- Unrestricted access to the officers of the council
- Reporting in its own name
- Segregation from the day to day operations of the council

Every effort will be made to preserve objectivity by ensuring that all Internal Auditors are free from any conflicts of interest and do not undertake any non-audit duties on behalf of the council.

Rights of Access

There are no limitations on Internal Audit's access to records. Internal Auditors have the authority to:

- access council premises at reasonable times agreed in advance
- access all assets, records, documents, correspondence and control systems
- receive any information and explanation considered necessary concerning any matter under consideration
- require any employee of the council to account for cash, stores or any other council asset under his/her control
- access records belonging to third parties, such as contractors when required

The Council's Responsibilities

The Town Clerk, The Responsible Financial Officer and The Property Manager have clearly defined responsibilities for Risk Management, Internal Control, Internal Audit and preventing Fraud and Corruption.

The existence of Internal Audit does not diminish the responsibility of the council to establish systems of internal control to ensure that activities are conducted in a secure and well-ordered manner.

Reporting

The Internal Auditor will formally report the results of audits and the recommendations made to council and will follow up at subsequent Internal Audits to make sure that corrective actions are taken.

Review of Terms of Reference

The Terms of Reference will be reviewed and updated annually, along with the appointment of the Internal Auditor.

AGENDA ITEM 9

Reappointment of Internal Auditor

The current Internal Auditor is retiring from his Role as Principal Auditor at Chichester District Council. He is currently employed by the City Council, which has been an arrangement for over 20 years. It is not normal for an Auditor to be employed by the organisation that it is auditing.

It is considered that this might be the right time to review our Audit services and test the market.

Current arrangement

2.5 hours a week

Annual salary £2,167.32

Alternative provision

2 Audits a year (interim and final audit) Hourly rate £70 (2024-2025) 6-10hrs pa

Mulberry and Co complete over 230 audits per annum including 75 in West Sussex

Kim Martin
Finance Manager and Deputy Town Clerk

Bank Reconciliation Statement as at 31/01/2024
for Cashbook 2 - Unity Trust Current Account

AGENDA ITEM 10a

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Current account-Unity	31/01/2024	128	202,074.32
			<u>202,074.32</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			202,074.32
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			202,074.32
		Balance per Cash Book is :-	202,074.32
		Difference is :-	0.00

Signatory 1:

Name MICHELLE CARTER Signed  Date 19/02/24

Signatory 2:

Name KIM MARTIN Signed  Date 19/02/24

Bank Reconciliation Statement as at 31/01/2024
for Cashbook 1 - Imprest Account

AGENDA ITEM 10a

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Imprest Account-Unity	31/01/2024	105	9,302.32
			<u>9,302.32</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			9,302.32
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			9,302.32
		Balance per Cash Book is :-	9,302.32
		Difference is :-	0.00

Signatory 1:

Name MICHELLE CARTER Signed  Date 13/02/24

Signatory 2:

Name Kim Martin Signed 13/02/24 Date _____
KIM MARTIN

List of Payments made between 01/01/2024 and 31/01/2024

AGENDA ITEM 10b

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
02/01/2024	Renault Finance	DD03	30.00		Yr 2 - Battery Lease for E Van
04/01/2024	O2 - Telephonica UK Ltd	DD04	18.00		Mobile phones for 2 x staff
09/01/2024	Chichester BID	BACS01	5,695.49		50% contribution - City Ambass
09/01/2024	West Sussex County Council	BACS02	65,583.25		Salaries for Dec 2023
09/01/2024	Leander Architectural	BACS03	1,619.40		4 x Cast Aluminium plaques
09/01/2024	Chichester Harbour & Selsey Se	BACS04	4,667.00		Final balance of NHB Grant
09/01/2024	Southern Electric plc	BACS05	1,256.70		Gas - Coun Hse - Nov 2023
15/01/2024	Chichester District Council	DD01	4,778.00		NND Rates 2023-24
15/01/2024	Chichester District Council	DD02	101.30		BID Levy 2023-24
15/01/2024	British Telecommunications PLC	DD10	229.70		Lift Emerg Line - to 31.3.24
15/01/2024	British Telecommunications PLC	DD11	250.44		Redcare & Alarm to 31.3.24
16/01/2024	Chichester District Council	DD05	107.60		Refuse & Recycling - Dec 23
16/01/2024	Vodafone Ltd	DD08	42.65		Broadband C/H & St J - Dec23
17/01/2024	Imprest Account	TRANSFER	10,000.00		TRANSFER
17/01/2024	Public Sector Deposit Fund	TNSFR	106,632.63	Transfer	Transfer to Int earning A/C
17/01/2024	Public Sector Deposit Fund	TNSFR	28.00		Chaps payment fee
17/01/2024	British Telecommunications PLC	DD12	1,272.76		Phone & Line rental C/Hse
18/01/2024	Kate Viner Arts	BACS06	1,000.00		Maquette sculpture -Suffragist
18/01/2024	Drax	DD09	1,105.40		Elec - Coun Hse - Dec 23
22/01/2024	Barclaycard Jan 2024	DD	1,154.81		Barclaycard Jan 2024
24/01/2024	Square	TRANS	2.00		Square Fees
24/01/2024	Square	TRANS	0.11		Square Fees
30/01/2024	Pitney Bowes Ltd	DD07	90.71		Qtly Rent & Maint Franking mac
31/01/2024	Renault Finance	DD06	30.00		Yr 2 - Battery Lease for E Van
Total Payments			<u>205,695.95</u>		

Imprest Account

List of Payments made between 01/01/2024 and 31/01/2024

AGENDA ITEM 10b

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
09/01/2024	City Electrical Factors	BACS01	557.46		Emergency light packs x 8
09/01/2024	Super Signs	BACS02	420.60		City Boundary sign - Term. Rd
09/01/2024	South Downs Water Co Ltd	BACS03	21.60		Water bottles 3 x 19L
09/01/2024	Mr G Bowen	BACS04	4.35		3 x 4pts Milk
09/01/2024	The Woodhorn Group Ltd	BACS05	38.12		Green waste Litten - 15.12.23
09/01/2024	Covers Trade Centre Branch	BACS06	36.96		Sand, grit, lime & cement
09/01/2024	Visual Hygiene Cleaning Servic	BACS07	80.00		Window Cleaning 10.11.23
09/01/2024	Vodafone Ltd	BACS08	19.32		Broadband for CCTV - Litten
09/01/2024	Guttersnipe	BACS09	580.00		Clean gutters etc - Coun Hse
09/01/2024	Dyson King (Architectural Iron	BACS10	42.80		Bolts for Market Cross
09/01/2024	Recycle Southern Ltd	BACS11	118.80		Wood waste - St J Allots
09/01/2024	Thomas Fattorini Ltd	BACS13	639.50		Civic Medallions x 4
09/01/2024	Ricara Limited	BACS14	249.13		Staff uniform
09/01/2024	Allstar	BACS12	90.63		Diesel for truck - 21.12.23
09/01/2024	Dean Floyd	BACS15	30.00		Materials, tool & Milk
09/01/2024	Luna Clean	BACS16	475.84		Cleaning of Council Hse -Dec23
09/01/2024	Amazon	BACS17	491.86		Sitch Guards for sockets x 2
16/01/2024	Hendy Group Ltd	BACS33	999.00		MOT & Repair heater - EVan
16/01/2024	Hendy Group Ltd	BACS34	264.67		MOT & Repair heater - EVan
18/01/2024	Canon (UK) Ltd	BACS17	264.83		P/Copies 1.10-31.12.23
18/01/2024	Screwfix	BACS18	165.18		Materials for St Sign install
18/01/2024	Amazon	BACS19	67.69		Stanley 34 Pc Screwdriver set
18/01/2024	Rosewood Projects Ltd	BACS20	330.00		Graffiti removal Cross -Jan24
18/01/2024	P. Finn	BACS21	65.00		Refund payment rec'd in error
18/01/2024	Alison Gaudion	BACS22	21.82		17 x Photo prints re Wedd Fair
18/01/2024	Legal & General	BACS23	994.32		Ill Health Liab Ins to 31.3.24
18/01/2024	SJI Food & Service	BACS24	400.00		Deposits for 2 x Event caterin
18/01/2024	Vodafone Ltd	BACS25	19.32		CCTV Litten Gardens - Jan24
18/01/2024	C Adams	BACS26	41.48		Flowers & arrange kit Wedd Fai
19/01/2024	HM Land Registry	300601	14.00		Land enquiry searches
23/01/2024	Mr G Bowen	BACS31	45.00		Contribution - reading glasses
23/01/2024	Mr G Bowen	BACS32	20.00		Contribution for eye test
24/01/2024	JRW Rahman Music	BACS30	50.00		Piano performance - 23.01.24
25/01/2024	SJI Food & Service	BACS28	1,800.00		Bal of Catering 23.01.24-Freed
25/01/2024	Microsoft	BACS29	205.91		Part credit for 16 x Licences
31/01/2024	Shaw and Sons Ltd	BACS27	90.00		Amen & reprint Freedom Scroll
31/01/2024	Amazon	BACS19	21.19		Gel light filters for events

Total Payments	<u>9,776.38</u>
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PAYMENTS MADE BY BARCLAYCARD
ANALYSIS OF STATEMENTS FOR JANUARY 2024

Date	Supplier	Detail	Net £	VAT £	Total £
14/12/2023	Zoom	zoom	38.97	7.79	46.76
15/12/2023	CFGF	Mayor cards	3.75	0.75	4.50
22/12/2023	2start training	training	316.67	63.33	380.00
03/01/2024	Mace bearer	Mace bearer	8.33	1.67	10.00
03/01/2024	The Electrical counter	Electric parts	151.16	30.23	181.39
03/01/2024	eventbrite	software	6.66	1.33	7.99
03/01/2024	Motor assist	breakdown	10.00	2.00	12.00
03/01/2024	West Sussex County Council	wedding fayre	100.00	20.00	120.00
04/01/2024	123Reg	web hosting	107.64	21.53	129.17
22/12/2023	Canva	design subscription	216.67	43.33	260.00
11/01/2024	Land Registry	search	2.50	0.50	3.00
		Total for November 2023	962.34	192.47	1,154.81