

**CHICHESTER CITY COUNCIL  
CIL RECEIPTS**

AGENDA ITEM 10

	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	Total	Gross Income	Spend
Windfall recvd 01/11/16	8,806.50								<b>8,806.50</b>	8,806.50	
Windfall recvd 03/05/17	10,207.80								<b>10,207.80</b>	10,207.80	
Windfall recvd 25/10/17		50,424.72							<b>50,424.72</b>	50,424.72	
Windfall recvd 24/04/18		36,181.67							<b>36,181.67</b>	36,181.67	
cycle racks	-13,329.90								<b>-13,329.90</b>		-13,329.90
Windfall recvd Oct 18			25,118.23						<b>25,118.23</b>	25,118.23	
cycle racks	-5,684.40	-6,282.20							<b>-11,966.60</b>		-11,966.60
Litten Lighting		-26,798.21							<b>-26,798.21</b>		-26,798.21
Windfall recvd March 19			39,276.59						<b>39,276.59</b>	39,276.59	
Windfall recvd Oct 19				36,341.50					<b>36,341.50</b>	36,341.50	
Neighbourhood plan		-13,793.86							<b>-13,793.86</b>		-13,793.86
Neighbourhood plan		-39,732.12	-2,356.01						<b>-42,088.13</b>		-42,088.13
Windfall recvd March 20				8,274.44					<b>8,274.44</b>	8,274.44	
Windfall recvd Oct 20					6,822.62				<b>6,822.62</b>	6,822.62	
Pavements			-8,000.00						<b>-8,000.00</b>		-8,000.00
Chichester Canal			-10,000.00						<b>-10,000.00</b>		-10,000.00
Windfall recvd March 21					118,419.56				<b>118,419.56</b>	118,419.56	
Windfall recvd oct 21						215,580.11			<b>215,580.11</b>	215,580.11	
Finger posts			-9,037.72						<b>-9,037.72</b>		-9,037.72
Neighbourhood plan			-1,864.56						<b>-1,864.56</b>		-1,864.56
Windfall recvdApril 22							450,681.36		<b>450,681.36</b>	450,681.36	
Windfall recvd oct 22							449,616.30		<b>449,616.30</b>	449,616.30	
Electric VAN							-14,355.00		<b>-14,355.00</b>		-14,355.00
Fingerposts							-500.00		<b>-500.00</b>		-500.00
Boilers							-29,533		<b>-29,533.00</b>		-29,533
Neighbourhood plan							-4,500		<b>-4,500.00</b>		-4,500
Windfall recvdApril 23								341,986.40	<b>341,986.40</b>	341,986.40	
Windfall recvd Oct 23								106,633	<b>106,632.63</b>	106,632.63	
Solar Panels St James								-9,999	<b>-9,999.17</b>		-9,999.17
Ride on mower								-9,587	<b>-9,587.49</b>		-9,587.49
Neighbourhood plan								-8,068	<b>-8,067.93</b>		-8,067.93
	<b>0.00</b>	<b>0.00</b>	<b>33,136.53</b>	<b>44,615.94</b>	<b>125,242.18</b>	<b>215,580.11</b>	<b>851,409.66</b>	<b>420,964.44</b>	<b>1,269,984.42</b>	<b>1,904,370.43</b>	<b>-213,421.57</b>
									1,690,948.86	1,690,948.86	0.00

use by

Nov-21

2022 2023/24

2024

2025

2026

2027

**Total Windfalls Received**

1,904,370.43

Total Expenditure

-213,421.57

**Balance**

1,690,948.86

**Community Infrastructure Levy**

to 31st March 2024

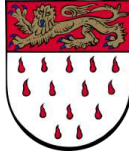
Cil Receipts Retained so far;

2023-2024	448,619.03
2022-2023	900,297.66
2021-2022	333,999.67
2020-2021	8,032.50
2019-2020	0.00
	<hr/>
	1,690,948.86

<u>Cil Projects (completed or ongoing)</u>	Budget	Expenditure
Cycle Racks	25,296.50	25,296.50
Litten Lighting		26,798.21
Neighbourhood Plan	100,000.00	70,314.48
Pavements		8,000.00
Canal bank (£10,000)	10,000.00	10,000.00
Finger posts	20,000.00	9,537.72 (street signage)
Electric van	14,355.00	14,355.00
Boilers		29,533.00 (energy efficiency)
St James solar panels		9,999.17
Ride on mower		9,587.49
	<hr/>	<hr/>
	169,651.50	213,421.57

**Future projects**

Speed Indicator devices	15,000.00	speedwatch
Improve City signage £20,000	10,462.28	
Cathedral beds -	60,000.00	
Council house entrance project	70,000.00	(was portico)
Energy Efficiency Schemes 200k	170,467.00	
Pavements - £100,000	100,000.00	
Neighbourhood Plan – up to £100,000	29,685.52	
Tree planting £3,000	3,000.00	
New Park Centre	150,000.00	
Bandstand	100,000.00	
Community Noticeboards	14,500.00	
Streetlights	32,000.00	
Cathedral Green	20,000.00	
Crane Street	8,000.00	
Brewery Field	2,500.00	
Grants	50,000.00	
Project Manager	52,154.00	
	<hr/>	
	<b>887,768.80</b>	



**Chichester City Council**

**FINAL ACCOUNTS 2023/2024**

**FINANCE COMMITTEE 11<sup>TH</sup> JUNE 2024**

**Year End Accounts Summary 2023/24**

The Year End Accounts to 31<sup>st</sup> March 2024 shows a surplus of £30,319. The General Reserve now holds a balance of £574,588.

The City Council's total balances and reserves at the end of the year £2,635,297 plus £490,000 investment in the Local Government Property Fund.

Overall, the Earmarked Reserves have increased from £1,637,145 to £2,138,980. This does include £1,690,948 Cil funds. During the year we added £59,377 to the Council House Maintenance Reserve to bring the balance to £198,037 and £26,944 to the Allotment Improvements Reserve bringing the balance to £27,384. A detailed list of earmarked reserves is on page 21 of the Financial Statements.

The Budgets carried forward into 2024-2025 are;

Discretionary Grants £5,886

Public Realm £13,575

Kim Martin

Deputy Town Clerk and Responsible Finance Officer

**Chichester City Council**

**Unaudited Financial Statements**

**For the year ended 31 March 2024**

**Chichester City Council****Table of Contents****31 March 2024**

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**Chichester City Council**

**Council Information**

**31 March 2024**

**( Information current at 28th June 2024 )**

**Mayor**

Cllr S. Quail

**Councillors**

Cllr S. Loxton (Deputy Mayor)

Cllr C.M.M. Apel

Cllr E. Butler

Cllr R. Chant

Cllr M. Corfield

Cllr C. Gershater

Cllr J. Gershater

Cllr G. Hitchman

Cllr S. Knight

Cllr J. Kondabeka

Cllr S. McHale

Cllr R. Miall

Cllr R. Moore

Cllr L. Pramas

Cllr A.M.D. Scicluna

Cllr K. Squire

Cllr J. Vivian

**Clerk to the Council**

Mrs S. Tate CiLCA

**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 Accounting Policies**  
**31 March 2024**

**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 2024**

**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 2024**

**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 1<sup>st</sup> 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 is due at 31st March 2025 and any change in contribution rates as a result of that valuation will take effect from 1st April 2026.

**Chichester City Council**  
**Income and Expenditure Account**  
**31 March 2024**

	Notes	2024 £	2023 £
<b>Income</b>			
Precept on Principal Authority		767,615	737,615
Grants Receivable		471,965	907,298
Rents Receivable, Interest & Investment Income	2	198,642	88,825
Charges made for Services		87,443	85,435
Other Income		280	446
<b>Total Income</b>		<b>1,525,945</b>	<b>1,819,619</b>
<b>Expenditure</b>			
<b>Direct Service Costs:</b>			
Salaries & Wages		(241,664)	(221,996)
Grant-aid Expenditure		(35,722)	(37,735)
Other Costs	1	(306,094)	(264,873)
<b>Democratic, Management &amp; Civic Costs:</b>			
Salaries & Wages		(224,998)	(206,572)
Other Costs	1	(165,725)	(131,865)
<b>Total Expenditure</b>		<b>(974,203)</b>	<b>(863,041)</b>
<b>Excess of Income over Expenditure for the year.</b>		<b>551,742</b>	<b>956,578</b>
<b>Exceptional Items</b>			
(Loss) on the disposal of fixed assets		-	(235)
<b>Net Operating Surplus for Year</b>		<b>551,742</b>	<b>956,343</b>
<b>STATUTORY CHARGES &amp; REVERSALS</b>			
Capital Expenditure charged to revenue	12	(19,586)	(14,080)
Reverse profit on asset disposals		-	235
Transfer (to) Earmarked Reserves	23	(501,837)	(916,355)
<b>Surplus for the Year to General Fund</b>		<b>30,319</b>	<b>27,393</b>
<b>Net Surplus for the Year</b>		<b>532,156</b>	<b>943,748</b>
The above Surplus for the Year has been applied for the Year to as follows:			
Transfer (to) Earmarked Reserves	23	501,837	916,355
Surplus for the Year to General Fund		30,319	27,393
		<b>532,156</b>	<b>943,748</b>

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 2024**

<b>Reserve</b>	<b>Purpose of Reserve</b>	<b>Notes</b>	<b>2024 £</b>	<b>Net Movement in Year £</b>	<b>2023 £</b>
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	2,999,453	(26,647)	3,026,100
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	2,138,980	501,835	1,637,145
General Fund	Resources available to meet future running costs		574,587	30,319	544,268
<b>Total</b>			<b>6,338,497</b>	<b>505,507</b>	<b>5,832,990</b>

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

**Chichester City Council**

**Balance Sheet**

**31 March 2024**

	Notes	2024 £	2024 £	2023 £
<b>Fixed Assets</b>				
Tangible Fixed Assets	11		3,340,027	3,371,817
<b>Long Term Assets</b>				
Investments Other Than Loans	14		490,000	490,000
<b>Current Assets</b>				
Debtors and prepayments	15	40,630		31,581
Cash at bank and in hand		2,636,989		2,137,040
		<u>2,677,619</u>		<u>2,168,621</u>
<b>Current Liabilities</b>				
Creditors and income in advance	16	(42,323)		(65,478)
<b>Net Current Assets</b>			<u>2,635,296</u>	<u>2,103,143</u>
<b>Total Assets Less Current Liabilities</b>			<u>6,465,323</u>	<u>5,964,960</u>
Deferred Grants	18		(126,825)	(131,969)
<b>Total Assets Less Liabilities</b>			<u>6,338,498</u>	<u>5,832,991</u>
<b>Capital and Reserves</b>				
Revaluation Reserve	19		213,748	213,748
Capital Financing Reserve	20		2,999,453	3,026,100
Investments Financing Reserve	21		390,000	390,000
Usable Capital Receipts Reserve	22		21,729	21,729
Earmarked Reserves	23		2,138,980	1,637,145
General Reserve			574,588	544,269
			<u>6,338,498</u>	<u>5,832,991</u>

The Unaudited Financial Statements represent a true and fair view of the financial position of the Council as at 31 March 2024, and of its income and Expenditure for the year.

These accounts were approved by the Council on 28th June 2024 .

Signed: .....

Cllr S. Quail  
Mayor



Mrs K. Martin MAAT  
Responsible Financial Officer

Date: .....

30/05/2024

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

**Chichester City Council****Cash Flow Statement****31 March 2024**

	Notes	2024 £	2024 £	2023 £
<b>REVENUE ACTIVITIES</b>				
<i>Cash outflows</i>				
Paid to and on behalf of employees		(466,663)		(428,567)
Other operating payments		(505,989)		(439,138)
			(972,652)	(867,705)
<i>Cash inflows</i>				
Precept on Principal Authority		767,615		737,615
Cash received for services		126,480		120,190
Revenue grants received		471,965		906,136
			1,366,060	1,763,941
<b>Net cash inflow from Revenue Activities</b>	26		393,408	896,236
<b>SERVICING OF FINANCE</b>				
<i>Cash inflows</i>				
Interest received		126,127		29,367
<b>Net cash inflow from Servicing of Finance</b>			126,127	29,367
<b>CAPITAL ACTIVITIES</b>				
<i>Cash outflows</i>				
Purchase of fixed assets		(19,586)		(14,080)
<i>Cash inflows</i>				
Sale of fixed assets				1,250
<b>Net cash (outflow) from Capital Activities</b>			(19,586)	(12,830)
<b>Net cash inflow before Financing</b>			499,949	912,773
<b>Increase in cash</b>	27		<b>499,949</b>	<b>912,773</b>

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

**Chichester City Council**

**Notes to the Accounts**

**31 March 2024**

**1 Other Costs Analysis**

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

**Direct Service Costs**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Heritage	1,441	2,171
Community Centres	81,322	40,720
Community Parks & Open Spaces	12,730	8,350
Allotments	20,996	18,194
Cemeteries	35,524	47,661
Public Conveniences	15,704	13,848
Community Safety (Crime Reduction)	47,180	43,296
Structure & Local	12,885	17,187
Market Undertakings	-	42
Grants from New Homes Bonus	13,346	7,000
Promotion & Marketing of the Area	50,868	53,720
Community Development	36,067	37,996
Routine Repairs (other roads)	13,408	12,162
Investment Properties	345	261
Less: Grant-aid Expenditure	(35,722)	(37,735)
<b>Total</b>	<b>306,094</b>	<b>264,873</b>

**Democratic, Management & Civic Costs**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Corporate Management	58,769	73,093
Democratic Representation & Management	73,143	33,019
Civic Expenses	29,813	21,753
Mayors Allowance	4,000	4,000
<b>Total</b>	<b>165,725</b>	<b>131,865</b>

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

**2 Interest and Investment Income**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Interest Income - General Funds	136,479	31,494
	<b>136,479</b>	<b>31,494</b>

**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 2024**

**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:

	2024	2023
	£	£
Fees for statutory audit services	2,520	2,520
Total fees	2,520	2,520

**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:

	2024	2023
	£	£
Council House Publicity	107	421
	107	421

**8 Members' Allowances**

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

	2024	2023
	£	£
Mayors Allowance	4,000	4,000
	4,000	4,000

**9 Employees**

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

	2024	2023
	Number	Number
Full-time	9	6
Part-time	5	6
Temporary	3	4
	17	16

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

No officer received a salary in excess of £60,000



**Chichester City Council****Notes to the Accounts****31 March 2024****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 2024 was £63,276 (31 March 2023 - £62,003).

The most recent actuarial valuation was carried out as at 31st March 2022, and the council's contribution rate is confirmed as being 18.20% of employees' pay with effect from 1st April 2024 (year ended 31 March 2024 – 19.20%). 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.

**11 Tangible Fixed Assets**

	<b>Operational Freehold Land and Buildings</b>	<b>Non Operational Land and Buildings</b>	<b>Vehicles and Equipment</b>	<b>Infra- structure Assets</b>	<b>Community Assets</b>	<b>Total</b>
<b>Cost</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 31 March 2023	1,385,187	1,558,550	249,750	218,591	679,691	4,091,769
Additions	-	-	19,586	-	-	19,586
At 31 March 2024	1,385,187	1,558,550	269,336	218,591	679,691	4,111,355
<b>Depreciation</b>						
At 31 March 2023	(357,779)		(229,528)	(130,585)	(2,060)	(719,952)
Charged for the year	(23,924)		(7,828)	(19,450)	(174)	(51,376)
At 31 March 2024	(381,703)		(237,356)	(150,035)	(2,234)	(771,328)
<b>Net Book Value</b>						
At 31 March 2024	1,003,484	1,558,550	31,980	68,556	677,457	3,340,027
At 31 March 2023	1,027,408	1,558,550	20,222	88,006	677,631	3,371,817

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 2024**

**12 Financing of Capital Expenditure**

	2024 £	2023 £
The following capital expenditure during the year:		
Fixed Assets Purchased	19,586	14,080
	<u>19,586</u>	<u>14,080</u>

was financed by:

Revenue:

Equipment Replacement Reserve	19,586	14,080
	<u>19,586</u>	<u>14,080</u>

**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

Renault Kangoo Van (Electric)

**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 2024****14 Investments**

	<b>Investments Other Than Loans</b>
	<b>£</b>
<b>Cost</b>	
At 01 April 2023	490,000
At 31 March 2024	490,000
<b>Amounts Written Off</b>	
At 31 March 2024	-
<b>Net Book Value</b>	
At 31 March 2024	490,000
	490,000
At 01 April 2023	490,000
	490,000

At 31 March 2024 the investments included above at a cost of £490,000 had a market value of £433,090 (31 March 2023 - £457,767 ).

**15 Debtors**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Debtors	8,288	5,040
Hall Bookings	5,577	3,237
Trade Debtors	13,865	8,277
VAT Recoverable	4,940	3,130
Other Debtors	789	700
Revenue Grant Debtors	1,162	1,162
Prepayments	2,746	11,536
Accrued Interest Income	17,128	6,776
	40,630	31,581

**16 Creditors and Accrued Expenses**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade Creditors	29	31
Accruals	13,285	18,709
Income in Advance	29,009	46,738
	42,323	65,478

**Chichester City Council****Notes to the Accounts****31 March 2024****17 Financial Commitments under Operating Leases**

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

	2024	2023
	£	£
Obligations expiring within one year	440	440
Obligations expiring between two and five years	-	-
Obligations expiring after five years	-	-
	440	440

**18 Deferred Grants**

	2024	2023
	£	£
<b>Capital Grants Applied</b>		
At 01 April	131,969	137,112
Released to offset depreciation	(5,144)	(5,143)
At 31 March	126,825	131,969
<b>Total Deferred Grants</b>		
At 31 March	126,825	131,969
At 01 April	131,969	137,112

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**

	2024	2023
	£	£
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 1<sup>st</sup> 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 2024****20 Capital Financing Account**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Balance at 01 April	3,026,100	3,057,175
Financing capital expenditure in the year		
Additions - using revenue balances	19,586	14,080
Disposal of fixed assets	-	(2,473)
Depreciation eliminated on disposals	-	988
Reversal of depreciation	(51,377)	(48,813)
Deferred grants released	5,144	5,143
Balance at 31 March	2,999,453	3,026,100

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**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Balance at 01 April	390,000	390,000
Financing Investment Purchases in the year		
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**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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 Local Authority Property 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 2024****23 Earmarked Reserves**

	<b>Balance at 01/04/2023</b>	<b>Contribution to reserve</b>	<b>Contribution from reserve</b>	<b>Balance at 31/03/2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Capital Projects Reserves	14,353	37,500	(8,056)	43,797
Asset Renewal Reserves	1,269,984	452,279	(27,654)	1,694,609
Other Earmarked Reserves	352,808	154,033	(106,267)	400,574
<b>Total Earmarked Reserves</b>	<b>1,637,145</b>	<b>643,812</b>	<b>(141,977)</b>	<b>2,138,980</b>

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 2024 are set out in detail at Appendix A.

**24 Capital Commitments**

The council had no capital commitments at 31 March 2024 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**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Net Operating Surplus for the year	551,739	956,578
Add/(Deduct)		
Interest and Investment Income	(126,127)	(29,367)
(Increase) in debtors	(9,049)	(9,008)
(Decrease) in creditors	(23,155)	(21,967)
<b>Revenue activities net cash inflow</b>	<b>393,408</b>	<b>896,236</b>

**Chichester City Council****Notes to the Accounts****31 March 2024****27 Movement in Cash**

	2024 £	2023 £
<b>Balances at 01 April</b>		
Cash with accounting officers	30	30
Cash at bank	2,137,010	1,224,237
	<u>2,137,040</u>	<u>1,224,267</u>
<b>Balances at 31 March</b>		
Cash with accounting officers	30	30
Cash at bank	2,636,959	2,137,010
	<u>2,636,989</u>	<u>2,137,040</u>
<b>Net cash inflow</b>	<u>499,949</u>	<u>912,773</u>

**28 Reconciliation of Net Funds/Debt**

	2024 £	2023 £
Increase in cash in the year	499,949	912,773
<b>Net cash flow arising from changes in debt</b>	-	-
Movement in net funds in the year	<u>499,949</u>	<u>912,773</u>
Cash at bank and in hand	2,137,040	1,224,267
<b>Net funds at 01 April</b>	<u>2,137,040</u>	<u>1,224,267</u>
Cash at bank and in hand	2,636,989	2,137,040
Total borrowings	-	-
<b>Net funds at 31 March</b>	<u>2,636,989</u>	<u>2,137,040</u>

**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 28th June 2024), which would have a material impact on the amounts and results reported herein.

**Chichester City Council**

**Appendices**

**31 March 2024**

**Appendix A**

**Schedule of Other Earmarked Reserves**

	<u>Balance at</u> <u>01/04/2023</u>	<u>Contribution</u> <u>to reserve</u>	<u>Contribution</u> <u>from reserve</u>	<u>Balance at</u> <u>31/03/2024</u>
	£	£	£	£
<b>Capital Projects Reserves</b>				
Buttermarket	13,913	2,500		16,413
Allotment Improvements	440	35,000	(8,056)	27,384
	<u>14,353</u>	<u>37,500</u>	<u>(8,056)</u>	<u>43,797</u>
<b>Asset Replacement Reserves</b>				
CIL 2018/19	0			0
CIL 2019/20	20,590		(20,590)	0
CIL 2020/21	133,516		(7,064)	126,452
CIL 2021/22	215,580			215,580
CIL 2022/23	900,298			900,298
CIL 2023/24	0	448,619		448,619
	<u>1,269,984</u>	<u>448,619</u>	<u>(27,654)</u>	<u>1,690,949</u>
<b>Other Earmarked Reserves</b>				
Allotment deposits	2,950	700		3,650
Elections	50,429		(16,220)	34,209
Council House Maintenance	138,661	92,720	(33,344)	198,037
Joint Twinning - Chartres	2,575	483		3,058
Joint Twinning - Ravenna	7,332	500		7,832
Painting Restoration	5,700			5,700
Lift contract	4,600	2,600		7,200
Solar Panels	3,000			3,000
s106 Public Art Woolstaple	0			0
Charter Dinner	291		(291)	0
International Relations	1,844	2,234		4,078
Litten Gardens	3,000			3,000
Computer Improvements	10,610		(10,610)	0
City Cross Conservation	18,117	2,000		20,117
St James Obelisk	1,900	100		2,000
Civic Regalia	11,199	2,000		13,199
War Memorial	6,004			6,004
Disused Burial Ground Maintenance	11,070			11,070
Budget Carry Forwards	19,460	32,696	(19,460)	32,696
Benches	10,471			10,471
Bus Shelters	32,064	18,000	(26,342)	23,722
Henty Field	6,531			6,531
Chichester in Bloom	5,000			5,000
s106 Woolstaplers		3,660		3,660
	<u>352,808</u>	<u>157,693</u>	<u>(106,267)</u>	<u>404,234</u>





Earmarked Reserve Balances

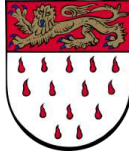
<u>Earmarked Reserves</u>	Opening Bal	Net Transfers	Bal 31st Mar 2024	Total
<b>Local Elections</b>	50,429.28	-16,220.00	<b>34,209.28</b>	£12,000 is transferred each year from the Rev Acc per annum to assist with the cost of elections. Invoice for May 2023 elections £28,219.50
<b>Painting Restoration (Prof fees)</b>	5,700.00	0.00	<b>5,700.00</b>	To assist with Council House Professional fees
<b>Computer Replacement</b>	10,609.82	-10,609.82	0.00	Build up a reserve for computer replacement and new laptops
<b>S106 Woolstaplers</b>	0.00	0.00	3,660.00	S106 monies
<b>Brewery Field</b>	6,531.00	0.00	<b>6,531.00</b>	To assist with ground works in the future.
<b>Chi in Bloom</b>	5,000.00	0.00	<b>5,000.00</b>	To assist with Chi in Bloom projects, such as cost of weight testing and new brackets.
<b>Council House</b>	138,660.79	59,376.59	<b>198,037.38</b>	To assist with refurbishment works and five year works programme.
<b>Lift Contract</b>	4,600.00	2,600.00	<b>7,200.00</b>	To assist with lift repairs
<b>Solar Panels</b>	3,000.00	0.00	<b>3,000.00</b>	To assist with solar panel repairs
<b>Joint Twinning - Chartres</b>	2,575.07	483.00	<b>3,058.07</b>	)Transferred to or from revenue account as required. (Anniversaries)
<b>Joint Twinning - Ravenna</b>	7,331.65	500.00	<b>7,831.65</b>	)Transferred to or from revenue account as required. (Anniversaries)
<b>International Relations</b>	1,843.95	2,234.00	<b>4,077.95</b>	)Transferred to or from revenue account as required.
<b>City Cross Conservation</b>	18,116.94	2,000.00	<b>20,116.94</b>	£2,000 put into reserves every year as part of a rolling programme.
<b>St James Obelisk</b>	1,900.00	100.00	<b>2,000.00</b>	£100 transferred into reserve each year for future maintenance.
<b>Civic Regalia</b>	11,199.00	2,000.00	<b>13,199.00</b>	£2,000 put into reserves every year as part of a rolling programme. (Audit completed 2019)
<b>Litten Gardens</b>	3,000.00	0.00	<b>3,000.00</b>	To assist with costly tree works.
<b>War Memorial</b>	6,004.00	0.00	<b>6,004.00</b>	To assist with restoration works required.
<b>Disused Burial Ground Maintenance</b>	11,069.75	0.00	<b>11,069.75</b>	Grounds maintenance and tree works set aside for emergency works.
<b>Benches</b>	10,470.55	0.00	<b>10,470.55</b>	From WSCC to maintain street furniture
<b>Allotment Improvements</b>	439.94	26,944.18	<b>27,384.12</b>	Specific reserve set up for Allotment Improvements.
<b>Allotment deposits</b>	2,950.00	700.00	<b>3,650.00</b>	To be paid back to tenants
<b>Bus shelter</b>	32,064.00	-8,341.34	<b>23,722.66</b>	Bus shelter Broyle Rd and Bognor Road - money from S106
<b>The Market House</b>	13,913.00	2,500.00	<b>16,413.00</b>	Set up to cover Buttermarket professional fees or loss of rent.
	<b>347,408.74</b>	<b>64,266.61</b>	<b>415,335.35</b>	

**Cil Receipts** 448,619 Received 2023-24

Earmarked Carry Forwards 27,532.21 Public Realm  
 5,163.90 Discretionary grants  
**32,696.11**

Cil Expenditure 2023-24

Neighbourhood plan 8,067.93  
 Electrick mower 9,587.49  
 Solar panels 9,999.17  
**27,654.59**



**CHICHESTER CITY COUNCIL**  
**INTERNAL CONTROL POLICY**  
**FOR THE YEAR ENDING 31<sup>ST</sup> MARCH 2025**

**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.

The Council reviews its obligations and objectives and approves budgets for the following year at its December meeting. The December 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 policies 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 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 Certificate once the inspection of the accounts is completed, 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

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

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.) Actions arising from the reports will be considered by the Finance Committee.

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 significant issues raised by the external auditor, although they identified a gap in the internal audit checks which has been addressed in FY24/25.

\_\_\_\_\_  
Chairman

\_\_\_\_\_ 26th June 2024  
RFO

Chichester City Council

Internal Audit – Annual Report

2023-2024

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 31<sup>st</sup> March 2024.

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 2023-2024 financial year.
- A review of the year-end procedures and accounts.
- Governance Checks, Register of Members Interests, Code of Conduct, Data Retention / Data Protection



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). If any Officer or Councillor requests further financial information an ad hoc report would be run.
Standing Orders and Financial Regulations, Payment Controls are complied with.	<p>Obtained a Copy of the City Councils Standing Orders which was reviewed in September 2020 and amended in May 2023 which clearly set out the written rules of the City Council which are used to confirm the councils internal organisational, administrative procedures and procedural matters for meetings. It mentions in section 13 Expenditure, that the Council's Financial Regulations should be reviewed once a year and shall be comprehensively reviewed at least once in each administrative term. The footnote in Financial Regulations states it was last reviewed in February 2021. From discussions held it was proposed to review them again in June 2024.</p> <p>Obtained a copy of the City Councils Financial Regulations which were revised in February 2021. They clearly set out the framework within the Council to ensure responsible and sustainable management of the Council's finances and include most of the requirements relevant to the councils' Responsible Financial Officer.</p>
Risk management Arrangements are maintained and reviewed on a regular basis.	A risk management report is produced annually. The Finance Committee have reviewed that Risk Management Report which was detailed in the 2 <sup>nd</sup> February 2024 minutes, minute reference 84. The report was detailed in the Full Council Minutes of the 28th of February 2024 minute reference 95. An annual review is 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	<p>Invoices received are passed to the Finance Assistant, a code will be identified and then coded on the invoice, she will stamp the invoice with the date received and the relevant code, and will pass the invoice for authorisation, this is usually the Deputy Town Clerk or the Town Clerk. The Chairman of Finance or the Mayor would release payments. If a cheque payment is required, the Deputy Town Clerk can only sign for payments up to £1k, over £1k two signatures are required. A separation of duties is always maintained. Once payments have been authorised it is then passed to the Auditor for code checking.</p> <p>The City Council does not use a debit card but has two credit cards which are held by the Town Clerk and the Deputy Town Clerk for the same account. Both staff keep the credit cards on their person rather than in a locked receptacle. The credit limit for each named holder is £3,250. The monthly spend for the Town Clerk for December was £416.00 and the Deputy Town Clerk was £913.40.</p> <p>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 received but the majority of income is received by BACS. 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>
Petty Cash Procedures	<p>Petty cash procedures are held electronically. The float has been reduced to £30.00. 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. A check of petty cash on the 1st March 2024 revealed that Petty Cash was complete with a float of £30.00.</p>
VAT Returns	<p>VAT claims are prepared and submitted in a timely manner. As VAT records are all online the Finance Manager will check that the VAT shown against the code on the City Councils accounting system reconciles with the figure quoted on the HMRC records the claims will be submitted. Claims are submitted on a quarterly basis. This</p>

	is automatically submitted to HMRC (VAT on-line) via the accounts package Omega.
Payroll Controls	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 2024, which agreed to wage slip for February 2024. From the sample tested timesheets were checked for authorisation by the Town Clerk or the Deputy Town Clerk. Following a recommendation previously made stating supporting documentation needs to be available to support Custodians pay slips, testing found that this is now in place.
Asset Controls	<p>The City Council holds two 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 estimated cost value can be used. An insurance value may be applied as an estimated 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 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 87 year 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 6<sup>th</sup> December 2023 to the 6<sup>th</sup> December 2024. Civic Regalia, Furniture, Paintings Clocks and Collectables are detailed in an inventory and an entry can be found in the Asset Register. Re-valuations took place during 2023-2024 for Insurance Purposes. A sample of ten items were</p>

	<p>identified from Civic Regalia, Furniture, Paintings Clocks and Collectables were taken from the Inventory and found to be present. A sample of ten items were also tested from the inventory held for plant and equipment held at St James' Yard. The inventory is now complete and it was possible to locate the items selected. It has been suggested that a further inventory check is undertaken in October/November of each year. From the last inventory check improvements have been made to the security markings on plant and equipment.</p>
Bank Reconciliations	<p>Checked the Bank Reconciliations for the Cashbook 1 Imprest Account, for February 24, Cashbook 2 Unity Trust Current Account for January 24, which were all signed and dated by the Finance Assistant and the Deputy Town Clerk, also the Credit Card Account for the month of December 23. Evidenced that the figures selected in Cashbook 1 and Cashbook 2 statements were present on the Finance System (Rialtas Suite) Barclaycard statements also reconciled as a bulk figure on the Finance System (Rialtas Suite evidenced the Journal which was prepared. These reconciliations are reported to the Finance Committee quarterly once closed down.</p>
Register of Members Interests	<p>Took a sample of five Register of Members Interests which contained varying degrees of completeness. However, referring to the SLCC (Society of Local Council Clerks) it states that councillors are responsible for their own actions, and it is a matter for the individual to decide whether they must declare a disclosable pecuniary interest, and whether or not to seek a dispensation.</p>
Code of Conduct	<p>Reviewed a sample of Declaration of Acceptance of Office which had been signed by all new Councillors when taking office, the sample was found to be complete.</p>
Data Retention / Data Protection	<p>The City Council holds a data Retention Policy which quotes Retention Periods. Some of the categories do not appear have any retention periods quoted and it is difficult to differentiate between electronic data and paper copies and their respective retention periods.</p>
Year-end procedures	<p>The process of preparing year-end accounts is undertaken by DCK Accounting Solutions, the City Councils external consultants. From this the Annual Return is completed and this and supporting papers and reconciliations are sent to the External Auditors.</p>

<p>Conclusion</p>	<p>Consideration should be given to the levels of Financial controls that are currently present and making adjustments were staffing or systems change.</p>
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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 which have been operating effectively.



Annual Internal Audit Report 2023/24

CHICHESTER CITY COUNCIL

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During the financial year ended 31 March 2024, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2023/24 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2023-24 AGAR period, were public rights in relation to the 2022-23 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2022/23 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

Name of person who carried out the internal audit

1st April 2023 - 31st March 2024

STEPHEN JAMES

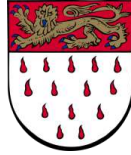
Signature of person who carried out the internal audit

S. James

Date 3.6.2024

\*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

\*\*Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

**CHICHESTER CITY COUNCIL****Provision of Internal Audit services 2024/2025****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. As stated in the Internal Control Policy, the Internal Auditor must be competent and independent, being on the City Council's payroll could be seen to compromise independence, although they are not involved in undertaking any tasks outside of the internal audit role or any decision making. This is an area that the External Auditor is asking for additional evidence to ensure that this is the case.

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

Current provision

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

I have also contacted a local Chartered Accountants who carry out Audit services and the Town Clerk and myself are meeting with the Internal Auditor for Selsey Town Council on the 12<sup>th</sup> June so will be in a position to report back to the next Finance Committee.

Kim Martin  
Finance Manager and Deputy Town Clerk

**Section 1 – Annual Governance Statement 2023/24**

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 2024, 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.			<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>	
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.			<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>	
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.			<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>	
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.			<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>	
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.			<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>	
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.			<i>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.</i>	
7. We took appropriate action on all matters raised in reports from internal and external audit.			<i>responded to matters brought to its attention by internal and external audit.</i>	
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.			<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>	
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.	Yes	No	N/A	<i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>

**\*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:

*26/06/2024*

and recorded as minute reference:

MINUTE REFERENCE

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

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

*www.chichestercity.gov.uk* WEBSITE ADDRESS



Section 2 – Accounting Statements 2023/24 for

CHICHESTER AU CITY COUNCIL

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	1,159,395	2,103,143	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	737,615	767,615	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	1,083,254	758,330	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	(428,568)	(466,662)	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	(448,553)	(527,129)	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	2,103,143	2,635,297	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	2,137,040	2,636,989	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>
9. Total fixed assets plus long term investments and assets	4,581,769	4,601,355	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).

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)		✓		The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)			N/A	The figures in the accounting statements above exclude any Trust transactions.

I certify that for the year ended 31 March 2024 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

*[Signature]*

SIGNATURE REQUIRED

Date

05/06/2024

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

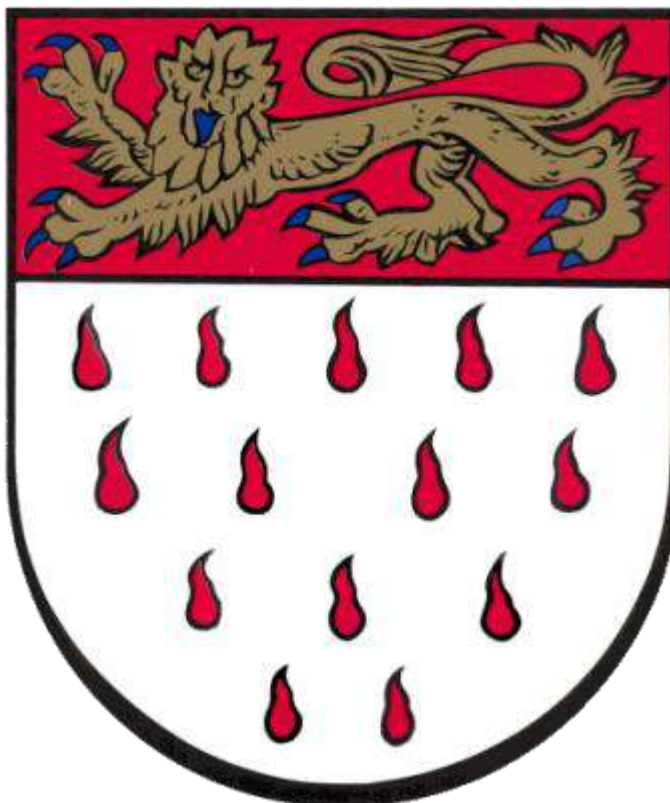
**Investment Register to 31st March 2024**

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 2023 the mid market value of one unit in the fund 288.27 pence. The bid market value of one unit in the fund was 283.80 pence** **£457,767**

**\*as at 31st March 2024 the mid market value of one unit in the fund 287.87 pence. The bid market value of one unit in the fund was 272.73 pence** **£450,049**

Interest received in the last qtr to 31st March 2024 £5744.04



**CHICHESTER CITY COUNCIL**

# **FINANCIAL REGULATIONS**

**Revised: June 2024**

**Approved by Finance Committee: 11 June 2024**

**Minute reference:**

**Adopted by Council:**

**Minute reference:**

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## 1. General

These Financial Regulations govern the financial management of the council and may only be amended or varied by resolution of the council. They are one of the council's governing documents and shall be observed in conjunction with the council's Standing Orders.

Councillors are expected to follow these regulations and not to entice employees to breach them. Failure to follow these regulations brings the office of councillor into disrepute.

Wilful breach of these regulations by an employee may result in disciplinary proceedings.

In these Financial Regulations:

- 'Accounts and Audit Regulations' means the regulations issued under Sections 32, 43(2) and 46 of the Local Audit and Accountability Act 2014, or any superseding legislation, and then in force, unless otherwise specified.
- "Approve" refers to an online action, allowing an electronic transaction to take place.
- "Authorise" refers to a decision by the council, or a committee or an officer, to allow something to happen.
- 'Proper practices' means those set out in *The Practitioners' Guide*
- *Practitioners' Guide* refers to the guide issued by the Joint Panel on Accountability and Governance (JPAG) and published by NALC in England or Governance and Accountability for Local Councils in Wales – A Practitioners Guide jointly published by One Voice Wales and the Society of Local Council Clerks in Wales.
- 'Must' and **bold text** refer to a statutory obligation the council cannot change.
- 'Shall' refers to a non-statutory instruction by the council to its members and staff.

The Responsible Financial Officer (RFO) holds a statutory office, appointed by the council.

The RFO;

- acts under the policy direction of the council;
- administers the council's financial affairs in accordance with all Acts, Regulations and proper practices;
- determines on behalf of the council its accounting records and control systems;
- ensures the accounting control systems are observed;
- ensures the accounting records are kept up to date;
- seeks economy, efficiency and effectiveness in the use of council resources; and
- produces financial management information as required by the council.

**The council must not delegate any decision regarding:**

- **setting the final budget or the precept (council tax requirement);**
- **the outcome of a review of the effectiveness of its internal controls**
- **approving accounting statements;**
- **approving an annual governance statement;**
- **borrowing;**
- **declaring eligibility for the General Power of Competence; and**
- **addressing recommendations from the internal or external auditors**

In addition, the council shall:

- determine and regularly review the bank mandate for all council bank accounts;
- authorise any new grant or new single commitment in excess of £15,000; and

## **2. Risk management and internal control**

**The council must ensure that it has a sound system of internal control, which delivers effective financial, operational and risk management.**

The Clerk shall prepare, for approval by the Finance Committee, a risk management policy covering all activities of the council. This policy and consequential risk management arrangements shall be reviewed by the council at least annually.

When considering any new activity, the Clerk shall prepare a draft risk assessment including risk management proposals for consideration by the council.

**At least once a year, the council must review the effectiveness of its system of internal control, before approving the Annual Governance Statement.**

**The accounting control systems determined by the RFO must include measures to:**

- **ensure that risk is appropriately managed;**
- **ensure the prompt, accurate recording of financial transactions;**
- **prevent and detect inaccuracy or fraud; and**
- **allow the reconstitution of any lost records;**
- **identify the duties of officers dealing with transactions and**
- **ensure division of responsibilities.**

At least once in each quarter, and at each financial year end, a member other than the Chair or a cheque signatory shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign and date the reconciliations and the original bank statements (or similar document) as evidence of this. This activity, including any exceptions, shall be reported to and noted by the Finance Committee.

Regular back-up copies shall be made of the records on any council computer and stored either online or in a separate location from the computer. The council shall put measures in place to ensure that the ability to access any council computer is not lost if an employee leaves or is incapacitated for any reason.

## **3. Accounts and audit**

All accounting procedures and financial records of the council shall be determined by the RFO in accordance with the Accounts and Audit Regulations.

**The accounting records determined by the RFO must be sufficient to explain the council's transactions and to disclose its financial position with reasonable accuracy at any time. In particular, they must contain:**

- **day-to-day entries of all sums of money received and expended by the council and the matters to which they relate;**
- **a record of the assets and liabilities of the council;**

The accounting records shall be designed to facilitate the efficient preparation of the accounting statements in the Annual Governance and Accountability Return.

The RFO shall complete and certify the annual Accounting Statements of the council contained in the Annual Governance and Accountability Return in accordance with proper practices, as soon as practicable after the end of the financial year. Having certified the Accounting Statements, the RFO shall submit them (with any related documents) to the council, within the timescales required by the Accounts and Audit Regulations.

**The council must ensure that there is an adequate and effective system of internal audit of its accounting records and internal control system in accordance with proper practices.**

**Any officer or member of the council must make available such documents and records as the internal or external auditor consider necessary for the purpose of the audit** and shall, as directed by the council, supply the RFO, internal auditor, or external auditor with such information and explanation as the council considers necessary.

The internal auditor shall be appointed by the council and shall carry out their work to evaluate the effectiveness of the council's risk management, control and governance processes in accordance with proper practices specified in the Practitioners' Guide.

The council shall ensure that the internal auditor:

- is competent and independent of the financial operations of the council;
- reports to council in writing, or in person, on a regular basis with a minimum of one written report during each financial year;
- can demonstrate competence, objectivity and independence, free from any actual or perceived conflicts of interest, including those arising from family relationships; and
- has no involvement in the management or control of the council

Internal or external auditors may not under any circumstances:

- perform any operational duties for the council;
- initiate or approve accounting transactions;
- provide financial, legal or other advice including in relation to any future transactions;  
or
- direct the activities of any council employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor.

For the avoidance of doubt, in relation to internal audit the terms 'independent' and 'independence' shall have the same meaning as described in The Practitioners Guide.

The RFO shall make arrangements for the exercise of electors' rights in relation to the accounts, including the opportunity to inspect the accounts, books, and vouchers and display or publish any notices and documents required by the Local Audit and Accountability Act 2014, or any superseding legislation, and the Accounts and Audit Regulations.

The RFO shall, without undue delay, bring to the attention of all councillors any correspondence or report from internal or external auditors.



## 4. Budget and precept

**Before setting a precept, the council must calculate its council tax requirement for each financial year by preparing and approving a budget, in accordance with The Local Government Finance Act 1992 or succeeding legislation.**

Budgets for salaries and wages, including employer contributions shall be reviewed by the Personnel Sub-Committee at least annually in September for the following financial year and the final version shall be evidenced by a hard copy schedule signed by the Clerk and the Chair of the Personnel Sub-Committee. The RFO will inform committees of any salary implications before they consider their draft their budgets.

No later than December each year, the RFO shall prepare a draft budget with detailed estimates of all income and expenditure for the following financial year along with a forecast for the following three financial years, taking account of the lifespan of assets and cost implications of repair or replacement.

Unspent budgets for completed projects shall not be carried forward to a subsequent year. Unspent funds for partially completed projects may only be carried forward by placing them in an earmarked reserve with the formal approval of the full council.

Each committee shall review its draft budget and submit any proposed amendments to the finance committee not later than the end of November each year.

The draft budget with any committee proposals and three-year forecast, including any recommendations for the use or accumulation of reserves, shall be considered by the finance committee and a recommendation made to the council.

Having considered the proposed budget and three-year forecast, the council shall determine its council tax (England) requirement by setting a budget. The council shall set a precept for this amount no later than the end of January for the ensuing financial year.

**Any member with council tax unpaid for more than two months is prohibited from voting on the budget or precept by Section 106 of the Local Government Finance Act 1992 and must and must disclose at the start of the meeting that Section 106 applies to them.**

The RFO shall **issue the precept to the billing authority no later than the end of February** and supply each member with a copy of the agreed annual budget.

The agreed budget provides a basis for monitoring progress during the year by comparing actual spending and income against what was planned.

Any addition to, or withdrawal from, any earmarked reserve shall be agreed by the Finance Committee.

## 5. Procurement

**Members and officers are responsible for obtaining value for money at all times.** Any officer procuring goods, services or works should ensure, as far as practicable, that the best available terms are obtained, usually by obtaining prices from several suppliers.

The RFO should verify the lawful nature of any proposed purchase before it is made and in the case of new or infrequent purchases, should ensure that the legal power being used is reported to the meeting at which the order is authorised and also recorded in the minutes.

Every contract shall comply with these the council's Standing Orders and these Financial Regulations and no exceptions shall be made, except in an emergency.



**For a contract for the supply of goods, services or works where the estimated value will exceed the thresholds set by Parliament, the full requirements of The Public Contracts Regulations 2015 or any superseding legislation (“the Legislation”), must be followed in respect of the tendering, award and notification of that contract.**

Where the estimated value is below the Government threshold, the council shall (with the exception of items listed in paragraph 6.12) obtain prices as follows:

For contracts estimated to exceed £75,000 including VAT, the Clerk shall advertise an open invitation for tenders in compliance with any relevant provisions of the Legislation. Tenders shall be invited in accordance with Appendix 1.

**For contracts estimated to be over £30,000 including VAT, the council must comply with any requirements of the Legislation<sup>1</sup> regarding the advertising of contract opportunities and the publication of notices about the award of contracts.**

For contracts greater than £5,000 excluding VAT the Clerk or RFO shall seek at least 3 fixed-price quotes;

where the value is between £1,000 and £5,000 excluding VAT, the Clerk or RFO shall try to obtain 3 estimates which might include evidence of online prices, or recent prices from regular suppliers.

For smaller purchases, the clerk shall seek to achieve value for money.

**Contracts must not be split into smaller lots to avoid compliance with these rules.**

The requirement to obtain competitive prices in these regulations need not apply to contracts that relate to items (i) to (iv) below:

- i. specialist services, such as legal professionals acting in disputes;
- ii. repairs to, or parts for, existing machinery or equipment;
- iii. works, goods or services that constitute an extension of an existing contract;
- iv. goods or services that are only available from one supplier or are sold at a fixed price.

When applications are made to waive this financial regulation to enable a price to be negotiated without competition, the reason should be set out in a recommendation to the council or relevant committee. Avoidance of competition is not a valid reason.

The council shall not be obliged to accept the lowest or any tender, quote or estimate.

Individual purchases within an agreed budget for that type of expenditure may be authorised by:

- the Clerk, under delegated authority, for any items below £1,000 excluding VAT.
- the Clerk, in consultation with the Chair of the Council or Chair of the appropriate committee, for any items below £5,000 excluding VAT.
- a duly delegated committee of the council for all items of expenditure within their delegated budgets for items under £25,000 excluding VAT
- in respect of grants, a duly authorised committee within any limits set by council and in accordance with any policy statement agreed by the council.

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<sup>1</sup> The Regulations require councils to use the Contracts Finder website if they advertise contract opportunities and also to publicise the award of contracts over £30,000 including VAT, regardless of whether they were advertised.

- the council for all new items over £15,000 and not within agreed budgets
- Finance Committee for existing budgets over £25,000;

Such authorisation must be supported by a minute (in the case of council or committee decisions) or other auditable evidence trail.

No individual member, or informal group of members may issue an official order or make any contract on behalf of the council.

No expenditure may be authorised that will exceed the budget for that type of expenditure other than by resolution of the council or a duly delegated committee acting within its Terms of Reference except in an emergency.

In cases of serious risk to the delivery of council services or to public safety on council premises, the clerk may authorise expenditure of up to £25,000 excluding VAT on repair, replacement or other work that in their judgement is necessary, whether or not there is any budget for such expenditure. The Clerk shall report such action to the Chair as soon as possible and to the council as soon as practicable thereafter.

No expenditure shall be authorised, no contract entered into or tender accepted in relation to any major project, unless the council is satisfied that the necessary funds are available and that where a loan is required, Government borrowing approval has been obtained first.

An official order or letter shall be issued for all work, goods and services above £1,000 excluding VAT unless a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained, along with evidence of receipt of goods.

Any ordering system can be misused and access to them shall be controlled by the RFO.

## **6. Banking and payments**

The council's banking arrangements, including the bank mandate, shall be made by the RFO and authorised by the council; banking arrangements shall not be delegated to a committee.

The council has resolved to bank with Unity Trust Bank. The arrangements shall be reviewed bi-annually for security and efficiency.

The council must have safe and efficient arrangements for making payments, to safeguard against the possibility of fraud or error. Wherever possible, more than one person should be involved in any payment, for example by dual online authorisation or dual cheque signing. Even where a purchase has been authorised, the payment must also be authorised and only authorised payments shall be approved or signed to allow the funds to leave the council's bank.

All invoices for payment should be examined for arithmetical accuracy, analysed to the appropriate expenditure heading and verified to confirm that the work, goods or services were received, checked and represent expenditure previously authorised by the council before being certified by the RFO. Where the certification of invoices is done as a batch, this shall include a statement by the RFO that all invoices listed have been 'examined, verified and certified' by the RFO.

Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of employment) may be summarised to avoid disclosing any personal information.

All payments shall be made by online banking/cheque, in accordance with a resolution of the council or duly delegated committee or a delegated decision by an officer, unless the council resolves to use a different payment method.

For each financial year the RFO may draw up a schedule of regular payments due in relation to a continuing contract or obligation (such as Salaries, PAYE, National Insurance, pension contributions, rent, rates, regular maintenance contracts and similar items), which the council or a duly delegated committee may authorise in advance for the year.

A copy of this schedule of regular payments shall be signed by two members on each and every occasion when payment is made - to reduce the risk of duplicate payments.

A list of such payments shall be reported to the next appropriate meeting of the council or Finance Committee for information only.

The Clerk and RFO shall have delegated authority to authorise payments only in the following circumstances:

- i. any payments of up to £1,00 excluding VAT, within an agreed budget.
- ii. payments of up to £25,000 excluding VAT in cases of serious risk to the delivery of council services or to public safety on council premises.
- iii. any payment necessary to avoid a charge under the Late Payment of Commercial Debts (Interest) Act 1998 or to comply with contractual terms, where the due date for payment is before the next scheduled meeting of the council, where the Clerk and RFO certify that there is no dispute or other reason to delay payment, provided that a list of such payments shall be submitted to the next appropriate meeting of the Finance committee.
- iv. Fund transfers within the councils banking arrangements up to the sum of £200,000, provided that a list of such payments shall be submitted to the next appropriate meeting of the Finance Committee.

The RFO shall present a schedule of payments requiring authorisation, forming part of the agenda for the meeting, together with the relevant invoices, to the Finance Committee. The Finance Committee shall review the schedule for compliance and, having satisfied itself, shall authorise payment by resolution. The authorised schedule shall be initialled immediately below the last item by the person chairing the meeting. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of that meeting.

## **7. Electronic payments**

Where internet banking arrangements are made with any bank, the RFO shall be appointed as the Service Administrator. The bank mandate agreed by the council shall identify 5 councillors who will be authorised to approve transactions on those accounts and a minimum of two people will be involved in any online approval process. The Clerk may be an authorised signatory, but no signatory should be involved in approving any payment to themselves.

All authorised signatories shall have access to view the council's bank accounts online.

No employee or councillor shall disclose any PIN or password, relevant to the council or its banking, to anyone not authorised in writing by the council or a duly delegated committee.

The Service Administrator or their nominated deputy shall set up all items due for payment online. A list of payments for approval, together with copies of the relevant invoices, shall be sent by email to two authorised signatories.

In the prolonged absence of the Service Administrator their deputy shall set up any payments due before the return of the Service Administrator.

Two authorised signatories shall check the payment details against the invoices before approving each payment using the online banking system.

Evidence shall be retained showing which members approved the payment online

A full list of all payments made in a month shall be provided to the next Finance Committee meeting.

With the approval of the council in each case, regular payments (such as gas, electricity, telephone, broadband, water, National Non-Domestic Rates, refuse collection, pension contributions and HMRC payments) may be made by variable direct debit, provided that the instructions are signed by two authorised members. The approval of the use of each variable direct debit shall be reviewed by the council at least every two years.

Payment may be made by BACS or CHAPS by resolution of the Finance Committee provided that each payment is approved online by two authorised bank signatories, evidence is retained and any payments are reported to the Finance Committee at the next meeting. The approval of the use of BACS or CHAPS shall be renewed by resolution of the council at least every two years.

If thought appropriate by the council, regular payments of fixed sums may be made by banker's standing order, provided that the instructions are signed by two members, evidence of this is retained and any payments are reported to council when made. The approval of the use of a banker's standing order shall be reviewed by the council at least every two years.

Account details for suppliers may only be changed upon written notification by the supplier verified by the Clerk and the RFO. This is a potential area for fraud and the individuals involved should ensure that any change is genuine. Data held should be checked with suppliers every three years.

Members and officers shall ensure that any computer used for the council's financial business has adequate security, with anti-virus, anti-spyware and firewall software installed and regularly updated.

Remembered password facilities other than secure password stores requiring separate identity verification should not be used on any computer used for council banking.

## **8. Cheque payments**

Cheques or orders for payment in accordance in accordance with a resolution or delegated decision shall be signed by two members.

A signatory having a family or business relationship with the beneficiary of a payment shall not, under normal circumstances, be a signatory to that payment.

To indicate agreement of the details on the cheque with the counterfoil and the invoice or similar documentation, the signatories shall also initial the cheque counterfoil and invoice.

## **9. Payment cards**

Any Credit Card issued for use will be specifically restricted to the Clerk and the RFO and will also be restricted to a single transaction maximum value of £1,000 unless authorised by council or finance committee in writing before any order is placed.

Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the Clerk and RFO and the Property Maintenance Officer and any balance shall be paid in full each month.

Personal credit or debit cards of members or staff shall not be used except for expenses of up to £250 including VAT, incurred in accordance with council policy.

## 10. Petty Cash

All cash received must be banked intact. Any payments made in cash by the Clerk or RFO for example for postage or minor stationery items shall be refunded on a regular basis, at least quarterly. **OR** The RFO shall maintain a petty cash float of £30 and may provide petty cash to officers for the purpose of defraying operational and other expenses.

- a) Vouchers for payments made from petty cash shall be kept, along with receipts to substantiate every payment.
- b) Cash income received must not be paid into the petty cash float but must be separately banked, as provided elsewhere in these regulations.
- c) Payments to maintain the petty cash float shall be shown separately on any schedule of payments presented for approval.

## 11. Payment of salaries and allowances

**As an employer, the council must make arrangements to comply with the statutory requirements of PAYE legislation.**

**Councillors allowances (where paid) are also liable to deduction of tax under PAYE rules and must be taxed correctly before payment.**

Salary rates shall be agreed by the council, or a duly delegated committee. No changes shall be made to any employee's gross pay, emoluments, or terms and conditions of employment without the prior consent of the responsible committee.

Payment of salaries shall be made, after deduction of tax, national insurance, pension contributions and any similar statutory or discretionary deductions, on the dates stipulated in employment contracts.

Deductions from salary shall be paid to the relevant bodies within the required timescales, provided that each payment is reported, as set out in these regulations above.

Each payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a payroll control account or other separate confidential record, with the total of such payments each calendar month reported in the cashbook. Payroll reports will be reviewed by the finance committee to ensure that the correct payments have been made.

Any termination payments shall be supported by a report to the council, setting out a clear business case. Termination payments shall only be authorised by the full council.

Before employing interim staff, the council must consider a full business case.

## 12. Loans and investments

Any application for Government approval to borrow money and subsequent arrangements for a loan must be authorised by the full council and recorded in the minutes. All borrowing shall be in the name of the council, after obtaining any necessary approval.

Any financial arrangement which does not require formal borrowing approval from the Secretary of State (such as Hire Purchase, Leasing of tangible assets or loans to be repaid within the financial year) must be authorised by the full council, following a written report on the value for money of the proposed transaction.

The council shall consider the requirement for an Investment Strategy and Policy in accordance with Statutory Guidance on Local Government Investments, which must be written in

accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the council at least annually.

All investment of money under the control of the council shall be in the name of the council.

All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.

Payments in respect of short term or long-term investments, including transfers between bank accounts held in the same bank, shall be made in accordance with these regulations.

### **13. Income**

The collection of all sums due to the council shall be the responsibility of and under the supervision of the RFO.

The council will review all fees and charges for work done, services provided, or goods sold at least annually as part of the budget-setting process, following a report of the Clerk. The RFO shall be responsible for the collection of all amounts due to the council.

Any sums found to be irrecoverable and any bad debts shall be reported to the council by the RFO and shall be written off in the year. The council's approval shall be shown in the accounting records.

All sums received on behalf of the council shall be deposited intact with the council's bankers, with such frequency as the RFO considers necessary. The origin of each receipt shall clearly be recorded on the paying-in slip or other record.

Personal cheques shall not be cashed out of money held on behalf of the council.

The RFO shall ensure that VAT is correctly recorded in the council's accounting software and that any VAT Return required is submitted from the software by the due date.

Where significant sums of cash are regularly received by the council, the RFO shall ensure that more than one person is present when the cash is counted in the first instance, that there is a reconciliation to some form of control record such as ticket issues, and that appropriate care is taken for the security and safety of individuals banking such cash.

Any income that is the property of the mayor's charity account shall be paid into the dedicated charity bank account. Instructions for the payment of funds due from the charity bank account to the council (to meet expenditure already incurred by the authority) will be given by the signatories of the bank account.

### **14. Payments under contracts for building or other construction works**

Where contracts provide for payment by instalments the RFO shall maintain a record of all such payments, which shall be made within the time specified in the contract based on signed certificates from the Project Manager or other consultant engaged to supervise the works.

Any variation of, addition to or omission from a contract must be authorised by the Clerk to the contractor in writing, with the council being informed where the final cost is likely to exceed the contract sum by 5% or more, or likely to exceed the budget available.

### **15. Stores and equipment**

The officer in charge of each section shall be responsible for the care and custody of stores and equipment in that section.



Delivery notes shall be obtained in respect of all goods received into store or otherwise delivered and goods must be checked as to order and quality at the time delivery is made.

Stocks shall be kept at the minimum levels consistent with operational requirements.

The RFO shall be responsible for periodic checks of stocks and stores, at least annually.

## **16. Assets, properties and estates**

The Clerk shall make arrangements for the safe custody of all title deeds and Land Registry Certificates of properties held by the council.

The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date, with a record of all properties held by the council, their location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held, in accordance with Accounts and Audit Regulations.

The continued existence of tangible assets shown in the Register shall be verified at least annually, possibly in conjunction with a health and safety inspection of assets.

No interest in land shall be purchased or otherwise acquired, sold, leased or otherwise disposed of without the authority of the council, together with any other consents required by law. In each case a written report shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate where required by law).

No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of the council, together with any other consents required by law, except where the estimated value of any one item does not exceed £25,000. In each case a written report shall be provided to the relevant committee with a full business case.

## **17. Insurance**

The RFO shall keep a record of all insurances effected by the council and the property and risks covered, reviewing these annually before the renewal date in conjunction with the council's review of risk management.

The Clerk shall give prompt notification to the RFO of all new risks, properties or vehicles which require to be insured and of any alterations affecting existing insurances.

The RFO shall be notified of any loss, liability, damage or event likely to lead to a claim, and shall report these to the council at the next available meeting. The RFO shall negotiate all claims on the council's insurers in consultation with the Clerk.

All appropriate members and employees of the council shall be included in a suitable form of security or fidelity guarantee insurance which shall cover the maximum risk exposure as determined annually by the council, or duly delegated committee.

## **18. Suspension and revision of Financial Regulations**

The council shall review these Financial Regulations annually and following any change of clerk or RFO. The Clerk shall monitor changes in legislation or proper practices and advise the council of any need to amend these Financial Regulations.

The council may, by resolution duly notified prior to the relevant meeting of council, suspend any part of these Financial Regulations, provided that reasons for the suspension are recorded

and that an assessment of the risks arising has been presented to all members. Suspension does not disapply any legislation or permit the council to act unlawfully.

The council may temporarily amend these Financial Regulations by a duly notified resolution, to cope with periods of absence, local government reorganisation, national restrictions or other exceptional circumstances.



## Appendix 1 - Tender process

- 1) Any invitation to tender shall state the general nature of the intended contract and the Clerk shall obtain the necessary technical assistance to prepare a specification in appropriate cases.
- 2) The invitation shall in addition state that tenders must be addressed to the Clerk in the ordinary course of post, unless an electronic tendering process has been agreed by the council.
- 3) Where a postal process is used, each tendering firm shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract. All sealed tenders shall be opened at the same time on the prescribed date by the Clerk in the presence of at least one member of council.
- 4) Where an electronic tendering process is used, the council shall use a specific email address that will be monitored to ensure that nobody accesses any tender before the expiry of the deadline for submission.
- 5) Any invitation to tender issued under this regulation shall be subject to Standing Order insert reference of the council's relevant standing order and shall refer to the terms of the Bribery Act 2010.
- 6) Where the council, or duly delegated committee, does not accept any tender, quote or estimate, the work is not allocated and the council requires further pricing, no person shall be permitted to submit a later tender, estimate or quote who was present when the original decision-making process was being undertaken.

**THE COUNCIL HOUSE****PROPOSED CHARGES FOR 2024-25**

SERVICE / ACTIVITY	Time	Hourly Charge Ex VAT	Hourly Charge VAT	Total Charge Inc VAT
		2024-25	2024-25	2024-25

**Venue Hire**

<b>The Assembly Room</b>				
<b>Mon-Fri</b>				
Day	09:00-17:00	£ 37.50	£ 7.50	£ 45.00
Evening	17:00-22:00	£ 66.00	£ 13.20	£ 79.20
After	22:00	£ 70.00	£ 14.00	£ 84.00
<b>Saturday</b>				
Day	09:00-17:00	£ 66.00	£ 13.20	£ 79.20
Evening	17:00-22:00	£ 70.00	£ 14.00	£ 84.00
After	22:00	£ 80.00	£ 16.00	£ 96.00

<b>The Old Court Room</b>				
<b>Mon-Fri</b>				
Day	09:00-17:00	£ 17.50	£ 3.50	£ 21.00
Evening	17:00-22:00	£ 35.00	£ 7.00	£ 42.00
After	22:00	£ 45.00	£ 9.00	£ 54.00
<b>Saturday</b>				
Day	09:00-17:00	£ 35.00	£ 7.00	£ 42.00
Evening	17:00-22:00	£ 45.00	£ 9.00	£ 54.00
After	22:00	£ 55.00	£ 11.00	£ 66.00

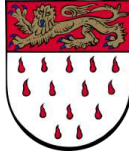
<b>Additional</b>				
Hire of large screen		£ 31.67	£ 6.33	£ 38.00
Hire of Small screen		£ 15.00	£ 3.00	£ 18.00
Projector		£ 27.50	£ 5.50	£ 33.00
Dismantle stage		£ 53.33	£ 10.67	£ 64.00
Damage Deposit for Meeting, Performances		£ 50.00		£ 50.00
Damage deposit for Receptions & Parties		£ 250.00		£ 250.00

**Weddings**

<b>The Council Chamber</b>				
Weekday Ceremony	09:00-16:00hrs	£ 350.00	£ 70.00	£ 420.00
Saturday Wedding Ceremony	09:00-16:00hrs	£ 525.00	£ 105.00	£ 630.00

<b>The Assembly Room</b>				
Reception only	09:00-22:00hrs	£ 908.33	£ 181.67	£ 1,090.00
Weekday Ceremony including Reception	09:00-22:00hrs	£ 1,083.33	£ 216.67	£ 1,300.00
Saturday Ceremony including Reception	09:00-22:00hrs	£ 1,167.50	£ 233.50	£ 1,401.00
Extra Hours	22:00hrs onwards	£ 70.00	£ 14.00	£ 84.00

<b>The Old Court Room</b>				
Reception only	09:00-22:00hrs	£ 570.83	£ 114.17	£ 685.00
Weekday Ceremony including Reception	09:00-22:00hrs	£ 745.83	£ 149.17	£ 895.00
Saturday Ceremony including Reception	09:00-22:00hrs	£ 833.33	£ 166.67	£ 1,000.00
Extra Hours	22:00hrs onwards	£ 65.00	£ 13.00	£ 78.00



Chichester City Council

Subsistence allowances

(based on Chichester District Council subsistence allowances agreed April 2024)

Please note that in order to claim the following allowances, appropriate and valid receipts must be submitted with all claims. Where a receipt is less than the stated allowance, then the amount of expenditure only will be reimbursed.

Subsistence

<b>Breakfast</b> (Absence less than 24 hours, leaving home before 7a.m.)	Payable at the discretion of the Town Clerk/Deputy Town Clerk/RFO and normally where work/travel has started before 7.00 a.m.	£10.20
<b>Lunch</b>	For necessary absence of several hours spanning the normal lunch period leaving the office before 11.00 a.m. and returning after 3.00 p.m.	£13.98
<b>Tea*</b> (Unable to arrive home before 6.30 p.m.)	If unable to return to administrative centre (or home if nearer) by 6.30 p.m.	£5.56
<b>Evening Meal*</b> (Unable to arrive home before 8.30 p.m.)	If unable to return to administrative centre (or home if nearer) by 8.30 p.m.	£16.90
<b>Out of Pocket Allowance</b>	£7.90 per night, £31.58 per week.	

\*If an overnight stay is necessary and not included in the course fee, normally only bed breakfast and overnight meal are reimbursed. You will however be able to claim up to £26.23 for an evening meal.

Please note that Tea and Evening Meal cannot be claimed on the same day.

Travel

Travel to seminars/conferences/ training courses	Cost of standard class rail fare. (Car may be used in exceptional circumstances. In this case EITHER the cost of the standard rail fare OR the appropriate mileage cost may be claimed - whichever is lower. Mileage can only be claimed over and above normal travel distance from home to the Council House.)
Car travel	65p per mile - accurate mileage readings MUST be provided
Car parking	At cost
Bus travel	At cost
Bicycle travel	20p/mile

NOTE: Subsistence and mileage allowances are not paid in respect of absence on calls or at depots or other establishments within or immediately near the vicinity of the town in which the administrative centre is located. As a broad guide to the mileage factor involved take a three mile radius from the centre of the town concerned.

Accommodation

Overnight stays should be discussed in advance with the Town Clerk/Deputy Town Clerk and/or the Responsible Financial Officer

Rates to increase annually based on CPI rate

Bank Reconciliation Statement as at 29/02/2024  
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	29/02/2024	106	11,375.53
			<u>11,375.53</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			11,375.53
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			11,375.53
		<b>Balance per Cash Book is :-</b>	<b>11,375.53</b>
		<b>Difference is :-</b>	<b>0.00</b>

Signatory 1:

Name MICHELLE CARTER Signed  Date 04/03/24

Signatory 2:

Name Kim MARTIN Signed  Date 05/03/24

Bank Reconciliation Statement as at 31/03/2024  
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	31/03/2024	107	11,473.96
			<u>11,473.96</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			11,473.96
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			11,473.96
		<b>Balance per Cash Book is :-</b>	<b>11,473.96</b>
		<b>Difference is :-</b>	<b>0.00</b>

Signatory 1:

Name MICHELLE CARTER Signed  Date 04/04/24

Signatory 2:

Name KIM MARTIN Signed  Date 04/04/24

Bank Reconciliation Statement as at 29/02/2024  
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	29/02/2024	128	149,503.69
			<u>149,503.69</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			149,503.69
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			149,503.69
		<b>Balance per Cash Book is :-</b>	<b>149,503.69</b>
		<b>Difference is :-</b>	<b>0.00</b>

Signatory 1:

Name MICHELLE CARTER Signed  Date 11/03/24

Signatory 2:

Name KIM MARTIN Signed  Date 11/03/24

Bank Reconciliation Statement as at 31/03/2024  
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	31/03/2024	129	64,635.39
			<u>64,635.39</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			64,635.39
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			64,635.39
		<b>Balance per Cash Book is :-</b>	<b>64,635.39</b>
		<b>Difference is :-</b>	<b>0.00</b>

Signatory 1:

Name MICHELLE CARTER Signed  Date 21/05/24

Signatory 2:

Name KIM MARTIN Signed  Date 21/05/24

## List of Payments made between 01/02/2024 and 31/03/2024

AGENDA ITEM 23b

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
08/02/2024	City Electrical Factors	BACS01	459.45		Timers for water heaters
08/02/2024	Mrs Kim Martin	BACS02	4.50		3 x Frames for Civic Certs
08/02/2024	Amazon	BACS03	442.39		Case for Samsung Tablet
08/02/2024	Dyson King (Architectural Iron	BACS04	253.22		6 x ABUS Padlocks for Allots
08/02/2024	The Woodhorn Group Ltd	BACS05	38.12		Green waste Brewery field
08/02/2024	Luna Clean	BACS06	618.60		Cleaning of C/Hse - Jan 24
08/02/2024	Visual Hygiene Cleaning Servic	BACS07	180.00		Window Cleaning - C/Hse 20.01
08/02/2024	Allstar	BACS08	21.67		Fuel for Truck
08/02/2024	Lavant Workwear	BACS09	235.20		7 x Hi-Vis Yellow Coats
08/02/2024	Festival Of Chichester	BACS10	24.00		Gala advert for Fest of Chi 24
08/02/2024	Recycle Southern Ltd	BACS11	210.24		Mixed waste & chair from C/Hse
08/02/2024	Chichester Farm Machinery Ltd	BACS12	757.21		Stihl Strimmer Service
08/02/2024	Metal Craft Fabrications (Hava	BACS13	96.00		Rolling of 4 x steel plates
08/02/2024	Sophie Shelton	BACS14	200.65		Refund 50% - Cancelled booking
08/02/2024	Screwfix	BACS15	203.39		Grass marking paint 750ml
16/02/2024	Screwfix	BACS16	579.85		Manhole keys
16/02/2024	Mr D J Pennicott	BACS17	50.00		Signwrite - Gibson re Freedom
16/02/2024	C Brewer & Sons Ltd	BACS18	121.38		Dulux trade paint 10 x Ltr
16/02/2024	Mr S Holman	BACS20	38.06		Blades for Hedge cutter etc
16/02/2024	Kestrel Guards	BACS21	523.40		Annual keyholding -To 13.12.24
16/02/2024	City Electrical Factors	BACS22	71.88		2 x 7 Day digital timers -heat
16/02/2024	Hannah Ashdown	BACS23	50.00		Allot Dep Refund - KI9D
16/02/2024	Goodrowes of Chichester Ltd	BACS24	33.47		Galvanised pipe -B/rack repair
16/02/2024	JRW Rahman Music	BACS25	50.00		Piano performance - 13.02.24
16/02/2024	Richard Moore	BACS26	50.00		Allot Dep Refund - JA94B
16/02/2024	Microshade Business Consultant	BACS27	967.68		Ann.Hosted App serv for Citrix
21/02/2024	Eurosafe Solutions Ltd	BACS28	420.00		Loler Testing of Flag pole C/H
22/02/2024	Growtrain Ltd	BACS29	426.00		Management course - CA
22/02/2024	Watersavers Ltd	BACS30	546.14		2 x Urinal flush controls
22/02/2024	One Parking Solution Ltd	BACS31	36.00		Admin fee for CPark cancel
22/02/2024	Vodafone Ltd	BACS32	19.32		B/band for Litten CCTV - Feb24
22/02/2024	City Electrical Factors	BACS33	177.78		2 x 7 day timers for W/Heaters
01/03/2024	Personnel Hygiene Services Ltd	BACS01	188.51		Supply & Maint Sanitary bins
01/03/2024	Newstart loft Ltd	BACS2	300.00		Supply Fish n Chips - 09.03.24
01/03/2024	Michelle Carter	BACS03	4.35		3 x 4pts Milk
01/03/2024	Leander Architectural	BACS04	829.80		Pair of finger post signs
01/03/2024	Beaver Tool Hire	BACS05	180.96		Hire of Tower & Hoist - Assemb
01/03/2024	Society of Local Council Clerk	BACS06	36.00		Nat plan pol reform event-ST
01/03/2024	South Downs Water Co Ltd	BACS07	21.60		3 x 19L Water bottles less dep
01/03/2024	Screwfix	BACS08	243.82		Fire door hold-open Kitchen
01/03/2024	Amazon	BACS09	69.63		Dual monitor arm stand
01/03/2024	Covers Trade Centre Branch	BACS10	755.58		Chipboard, plasterboard & grit
01/03/2024	Mr S Holman	BACS11	7.22		Tungsten steel drill bit tool
01/03/2024	C Adams	BACS12	22.49		Large pack of 1040 Tea bags
08/03/2024	Covers Trade Centre Branch	BACS13	16.78		2 x Sacks of Cement for C/Park
08/03/2024	Andrew Watson	BACS14	80.38		Tube,cord,graffiti remover etc
08/03/2024	Allstar	BACS15	102.28		Diesel for Truck - Feb 2024



## List of Payments made between 01/02/2024 and 31/03/2024

AGENDA ITEM 23b

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
08/03/2024	The Woodhorn Group Ltd	BACS16	64.04		Allotments Green waste - Feb24
08/03/2024	Goodrowes of Chichester Ltd	BACS17	88.49		Post & rail fencing - St J All
08/03/2024	Screwfix	BACS18	13.99		1 x Pr Over Trousers
08/03/2024	City Electrical Factors	BACS19	20.76		16a 110V Panel Socket
08/03/2024	Luna Clean	BACS20	618.60		Cleaning Council Hse - Feb 24
08/03/2024	South Downs Water Co Ltd	BACS21	21.60		Water Cooler Rental to 18.6.24
08/03/2024	Newstart loft Ltd	BACS22	528.00		Balance of Fish & Chips 090324
08/03/2024	Goodrowes of Chichester Ltd	BACS23	559.44		36 x lengths of pipe+Cut/drill
08/03/2024	Dyson King (Architectural Iron	BACS24	38.76		8 x Keys Cutting for C/Hse
08/03/2024	Applause Rural Touring	BACS25	532.00		Woolly Wonder hire for Gala
12/03/2024	HM Land Registry	300602	7.00		Copy of Title Plan-Spitalfield
15/03/2024	Mr S Holman	BACS26	8.98		110V Socket for Generator
15/03/2024	Amazon	BACS27	293.86		22" FHD Monitor
15/03/2024	Goodrowes of Chichester Ltd	BACS28	527.67		Chainlink & Panel fencing +saw
15/03/2024	Covers Trade Centre Branch	BACS29	58.82		Return - Masterlite & Concrete
15/03/2024	Visual Hygiene Cleaning Servic	BACS30	80.00		Window cleaning - C/Hse - 6.03
15/03/2024	CHIBAC	BACS31	349.44		Membership + Radio to 31.3.25
15/03/2024	The Nat. Society of Allotment	BACS32	66.00		Annual Membership Allot Soc
15/03/2024	C Brewer & Sons Ltd	BACS33	74.76		White undercoat & Satinwood
21/03/2024	Osborne Signs Ltd	BACS34	78.00		Design digital art-Cuckoo Gala
22/03/2024	Covers Trade Centre Branch	BACS37	31.74		Postfix x 5 bags - R/Amp Allot
22/03/2024	Mr S Holman	BACS38	101.72		Handwash, scourers, coffees et
22/03/2024	Mulberry and Co	BACS39	54.00		Training - Councillors - 18.04
22/03/2024	GW Shelter Solutions Ltd	BACS40	168.00		Carry out cleaning 4 x Bus She
22/03/2024	Amazon	BACS41	363.16		Mouse mats & angled HDMI cable
25/03/2024	Vodafone Ltd	BACS35	19.32		B/Band for CCTV Litten Gds
25/03/2024	Jewson - Stark Building Materi	BACS36	449.89		Sharp sand, cement & B/sand
28/03/2024	Device Doctors Repairs & Suppo	BACS42	238.80		Repairs to Laptop - Councillor
28/03/2024	Jewson - Stark Building Materi	BACS43	177.94		3m of Lead flashing & Sealant
28/03/2024	Beaver Tool Hire	BACS44	100.18		Hire of Scaffold Tower -Screen
28/03/2024	Screwfix	BACS45	150.91		6 x Extension leads +fuses etc
28/03/2024	Amazon	BACS46	120.70		6 x A4 Brushed aluminium frame
28/03/2024	Microshade Business Consultant	BACS47	967.68		Citrix & Rialtas Hosting Serv
28/03/2024	Goodrowes of Chichester Ltd	BACS48	49.92		1 x Contractor shovel
31/03/2024	Untiy Trust Bank	TRANS	18.00		Service charges
<b>Total Payments</b>			<u>17,807.17</u>		

**PAYMENTS MADE BY BARCLAYCARD**  
**ANALYSIS OF STATEMENTS FOR FEBRUARY AND MARCH 2024**

<b>Date</b>	<b>Supplier</b>	<b>Detail</b>	<b>Net £</b>	<b>VAT £</b>	<b>Total £</b>
15/01/2024	Zoom	zoom	38.96	7.79	46.76
17/01/2024	TESCO	Awards	-18.75	-3.75	-22.50
17/01/2024	Art for all	Freedom	55.58	11.12	66.70
17/01/2024	Tesco	Freedom	50.63	10.13	60.75
19/01/2024	St Johns Ambulance	first aid	1,500.00	300.00	1,800.00
19/01/2024	M&S	refreshments - freedom	41.67	8.33	50.00
25/01/2024	CDC	Gala registration	33.33	6.67	40.00
25/01/2024	Metal service	pennants	156.00	31.20	187.20
04/02/2024	Motor Assist	Breakdown recovery	10.00	2.00	12.00
05/02/2024	Projjs	5 day course	680.00	136.00	816.00
06/02/2024	St Johns Ambulance	first aid	185.00	37.00	222.00
12/02/2024	Tesco	Civic Awards cordial	8.33	1.67	10.00
		<b>Total for February 2024</b>	<b>2740.75</b>	<b>548.15</b>	<b>3288.91</b>
15/02/2024	Zoom	zoom	38.97	7.79	46.76
14/02/2024	Motor Assist	Breakdown recovery	62.50	12.50	75.00
16/02/2024	Amazon	cleaning	28.88		28.88
05/03/2024	Chichester College	Photography	125.00	25.00	150.00
06/03/2024	Door entry	Magnetic lock	34.33	6.87	41.20
06/03/2024	Specialised Canvas	Pride flag	216.95	43.39	260.34
06/03/2024	Newton Flag	Dday Flag	36.00	7.20	43.20
06/03/2024	Sp Great outdoors	Cross pennants	30.75	6.15	36.90
06/03/2024	Etsy	Cross pennants	5.29	1.06	6.35
07/03/2024	Microsoft	MS project licence	16.40	3.28	19.68
04/03/2024	Land Registry	Land Search	2.50	0.50	3.00
		<b>Total for March 2024</b>	<b>597.57</b>	<b>113.74</b>	<b>711.31</b>
<b>Total for February and March 2024</b>			<b>3,338.32</b>	<b>661.89</b>	<b>4,000.22</b>