



CHICHESTER CITY COUNCIL
FINANCIAL YEAR 2024/2025
FINANCE COMMITTEE 4th DECEMBER 2024

MONITORING REPORT TO 30th SEPTEMBER 2024

INTRODUCTION

This budget monitor for 2024/2025 reports on the month to the end of September 2024. The report shows the current total budget for the year and a profiled budget, (i.e. the amount expected to be expended by the end of September), against which actual income and expenditure is compared. Certain costs are accrued for where the liability is known to have been incurred, such as charges from the District Council for various services provided.

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

SUMMARY

The monitoring report shows a surplus of £84,219 against the budget to the end of September 2024. Much of this surplus relates to budgeted expenditure that is not yet spent, such as staffing budgets including a budgeted pay award of 6% and the remaining balance in the Community Grants and Public Realm budgets. These budgets will either be spent or balances transferred to earmarked reserves.

The variances listed below are cumulative from the start of the financial year 2024/25.

VARIANCES

1. We are awaiting a backdated pay award to April 2024 Estimated in the budget at 6% but not yet awarded this year.
2. Increased training costs, specifically the Property Team.

AGENDA ITEM 6

3. Increased BT costs which have doubled, and we have issued 8 phone contracts so that staff do not have to use their personal mobiles.
4. Increased costs for distributing the City Plan.
5. £2,000 spent on equipment to improve Wi-Fi in the Council House.
6. Interest on investments.
7. Unspent Large Community Grants balance.
8. Public Realm - 50% of the cost of City Ambassadors £18,726, portico feasibility fees £1,650, lockers for homeless £1,460.70, noticeboard Brewery Field £1,090, a new SID £2,999 and wests garden bin £213.63 and a memorial tree £350.
9. The costs attributed to running the gala £19,059 less income £4,387 = £14,672.
10. Cemetery income is higher than anticipated. Cemetery space is limited and may only last another 5 years.
11. Costly tree works at St Pauls.
12. Electrical works in the Assembly Room £6,088.80, flooring £6,513.56 and £1,300 solar panel service will be funded from Council House reserve.
13. Energy efficiency schemes funded by Cil. Secondary glazing £12,821.67, lighting upgrades £11,758.75, Air conditioning £21,468.18 and additional solar panels £28,422.
14. Cil receipts received.

Kim Martin

FINANCE MANAGER AND DEPUTY TOWN CLERK

CHICHESTER CITY COUNCIL

BUDGET MONITORING
To 30th September 2024

Month: 6

	Original Budget £	Current Budget £	Profiled Budget £	Actual To Date £	Committed Expend. £	Variance To Date £	
101 Administration							
4001 Staff Costs	412,892	412,892	206,446	137,319	28,096	(41,031)	1.
4002 Employers NI	49,547	49,547	24,774	13,707	2,776	(8,291)	
4003 Employers Superannuation	79,275	79,275	39,638	23,274	5,070	(11,294)	
4004 Staff expenses	300	300	150	(320)	(160)	(630)	
4005 Ill Health Insurance	4,150	4,150	3,600	-	3,600	-	
4007 Staff Recruitment	500	500	250	-	-	(250)	
4008 Professional Development	1,500	1,500	750	3,321	-	2,571	2.
4009 Travel and Subsistence	100	100	50	200	-	150	
4010 Card terminal charges	300	300	150	202	-	52	
4011 Eye tests	300	300	150	40	-	(110)	
4020 General Expenses	400	400	200	598	-	398	
4021 Telephone	3,000	3,000	1,500	3,056	-	1,556	3.
4022 Postage	700	700	350	1,605	-	1,255	4.
4023 Stationery	800	800	400	377	-	(23)	
4024 Subscriptions	50	50	25	-	-	(25)	
4025 Petty Cash Expenditure	70	70	35	-	-	(35)	
4026 Printing	300	300	150	9	-	(141)	
4027 Photocopying	1,100	1,100	550	472	-	(78)	
4029 SALC	3,400	3,400	3,300	3,441	-	141	
4030 South East Employers	240	240	120	1,325	-	1,205	
4031 Nat Allotment Gardens Assoc	60	60	30	-	-	(30)	
4032 Walled Town Friendship	130	130	65	-	-	(65)	
4033 UNA	40	40	20	-	-	(20)	
4035 LCAS Subscription	150	150	75	-	-	(75)	
4036 Publications	150	150	75	128	-	53	
4038 Computer Improvement/Maint.	16,500	16,500	8,250	13,955	-	5,705	5.
4039 CHIBAC DTE Subscription	270	270	135	-	-	(135)	
4050 Office Equipment	1,670	1,670	835	159	-	(676)	
4051 Bank Charges Payable	400	400	200	274	-	74	
4055 Professional Fees	3,400	3,400	3,400	2,254	-	(1,146)	
4057 Audit Fees	2,300	2,300	1,150	-	-	(1,150)	
4059 Payroll Admin Costs	1,500	1,500	750	735	-	(15)	
4216 Cleaning Sundries	70	70	35	-	-	(35)	
4900 Depreciation charged	0	-	-	-	-	-	
4700 Accommodation recharge	53,300	53,300	26,650	26,650	-	-	
Total Expenditure	638,864	638,864	324,257	232,781	39,382	(52,094)	
1075 Sale of Goods	300	300	150	208	-	(58)	
1176 Precept Received	851,726	851,726	851,726	851,726	-	-	
1196 Interest Received	105,000	105,000	52,500	62,943	-	(10,443)	6.
1201 Recharge to other services	638,864	638,864	319,432	319,432	-	-	
Total Income	1,595,890	1,595,890	1,223,808	1,234,309	-	(10,501)	
Net Expenditure	(957,026)	(957,026)	(899,551)	(1,001,528)	39,382	(62,595)	

CHICHESTER CITY COUNCIL

BUDGET MONITORING
To 30th September 2024

Month: 6

	Original Budget £	Current Budget £	Profiled Budget £	Actual To Date £	Committed Expend. £	Variance To Date £
102 Civic Expenses						
4020 General Expenses	1,400	1,400	700	-		(700)
4111 Custodian Uniforms	600	600	300	135		(165)
4112 Robes and Hats	250	250	125	32		(93)
4113 Cleaning/Repair Insignia	1,000	1,000	500	2,778		2,278
4114 Civic and Heritage Awards	1,000	1,000	500	-		(500)
4115 Civic/Heritage Reception	1,500	1,500	750	-		(750)
4116 Official Gifts	500	500	250	58		(192)
4117 Guild of Mace-Bearers Sub	60	60	30	-		(30)
4119 Civic Regalia Appraisal	2,000	2,000	2,000	2,000		-
4127 Freedom Ceremony	1,200	1,200	600	-		(600)
4800 Administration recharge	2,910	2,910	1,455	1,455		-
4801 C S Ohead recharge	250	250	125	125		-
Total Expenditure	12,670	12,670	7,335	6,583	-	(752)
Net Expenditure	12,670	12,670	7,335	6,583	-	(752)
103 Discretionary Expense Finance						
4172 Flags	1,260	1,260	1,145	320		(825)
4063 Bell Tower Clock	500	500	250	-		(250)
4065 City Band (Gold level)	300	300	150	-		(150)
4182 Blue plaques	1,200	1,200	600	-		(600)
4188 Environment	800	800	400	-		(400)
4195 Chichester in Bloom	15,000	15,000	15,000	-	17,785	2,785
4308 Cil - Cathedral beds	-	-	-	30,265	(30,265)	-
4178 Owl trail	3,500	3,500	3,500	3,750		250
4204 Walled Town Symposium	1,000	1,000	500	-		(500)
4311 Benches (KAAG)	-	-	-	2,171	(1,500)	671
4260 Discretionary grants	50,000	55,164	55,164	54,500		(664)
4307 Cil - grants	-	-	-	20,306	(20,306)	-
4296 Public Realm Projects	23,000	50,533	50,533	26,490	10,000	(14,043)
4900 Depreciation Charged	6,600	6,600	3,300	3,300		-
4801 C S Ohead recharge	890	890	445	445		-
4199 local historic interest plaque	500	500	250	-		(250)
4800 Administration recharge	10,350	10,350	5,175	5,175		-
Total Expenditure	114,900	147,596	136,412	146,722	(24,286)	(13,976)
1030 Delegates Fees	-	-	-	-		-
1059 Admin charge for sale of Banners	-	-	-	138		(138)
1060 Admin charge street name change	3,500	3,500	1,750	414		1,336
Total Income	3,500	3,500	1,750	552	-	1,198
Net Expenditure	111,400	144,096	134,662	146,170	(24,286)	(12,778)
104 Allotments.						
4022 Postage	150	150	75	42		(33)
4211 Rates & Water	1,800	1,800	900	(158)		(1,058)
4236 Reps/Maint. General	6,000	6,000	3,000	3,838		838
4050 Equipment	-	-	-	183		183
4055 Professional fees	-	-	-	2,913		2,913
4900 Depreciation Charged	1,300	1,300	650	650		-
4801 C S Ohead recharge	1,450	1,450	725	725		-
4800 Administration recharge	29,038	29,038	14,519	14,519		-
Total Expenditure	39,738	39,738	19,869	22,712	-	2,843
1020 Allotment Rents	21,500	21,500	19,750	21,347		(1,597)
1029 Allotment deposits	250	250	-	750		(750)
Total Income	21,750	21,750	19,750	22,097	-	(2,347)
Net Expenditure	17,988	17,988	119	615	-	496

CHICHESTER CITY COUNCIL

BUDGET MONITORING
To 30th September 2024

Month: 6

	Original Budget £	Current Budget £	Profiled Budget £	Actual To Date £	Committed Expend. £	Variance To Date £
105 Democratic Representation						
4801 C S Ohead recharge	5,320	5,320	2,660	2,660		-
4800 Administration recharge	64,580	64,580	32,290	32,290		-
Net Expenditure	69,900	69,900	34,950	34,950	-	-
106 Corporate Management						
4801 C S Ohead recharge	25,090	25,090	12,545	12,545		-
4800 Administration recharge	236,512	236,512	118,256	118,256		-
Net Expenditure	261,602	261,602	130,801	130,801	-	-
110 Council and Committees						
4001 Staff Costs	21,291	21,291	10,646	8,118	1,218	(1,310)
4002 Employers NI	2,555	2,555	1,278	597	90	(591)
4003 Employers Superannuation	4,088	4,088	2,044	1,477	222	(346)
4004 Member expenses	1,100	1,100	550	35		(515)
4008 Training	500	500	250	492		242
4009 Travel and Subsistence	400	400	200	-		(200)
4020 General Expenses	150	150	75	88		13
4055 Professional fees	-	-	-	-		-
4100 Local Election Expenses	12,000	12,000	12,000	-	12,000	-
4102 Refreshments	100	100	50	-		(50)
4128 Cil - Neighbourhood Plan	-	-	-	98		98
4700 Accommodation recharge	19,800	19,800	9,900	9,900		-
4801 C S Ohead recharge	1,840	1,840	920	920		-
4800 Administration recharge	21,520	21,520	10,760	10,760		-
Total Expenditure	85,344	85,344	48,672	32,485	13,529	(2,658)
Net Expenditure	85,344	85,344	48,672	32,485	13,529	(2,658)
111 Community Development Admin						
4048 S106 Bartholomews						
4801 C S Ohead recharge	110	110	55	55	2,451	2,451
4800 Administration recharge	1,230	1,230	615	615		-
Net Expenditure	1,340	1,340	670	670	-	-
201 Discretionary Exps C Affairs						
4185 International Relations	500	500	250		250	-
4175 Joint Twinning Speyer	500	500	250	-	250	-
4186 Joint Twinning-Chartres	500	500	500	11	489	-
4187 Joint Twinning-Ravenna	500	500	500		500	-
xxxx European Assoc of Historic Towns	300	300	500		500	-
4800 Administration recharge	410	410	205	205		-
4801 C S Ohead recharge	40	40	20	20		-
Total Expenditure	2,750	2,750	2,205	216	1,989	-
Net Expenditure	2,750	2,750	2,205	216	1,989	-
202 Events						
4163 Community Initiatives (CAB)	-	-	-	2,082		2,082
4164 Other events (Gala)	15,000	15,000	15,000	19,059		4,059
4801 C S Ohead recharge	1,030	1,030	515	515		-
4800 Administration recharge	11,990	11,990	5,995	5,995		-
Total Expenditure	28,020	28,020	21,510	25,569	-	4,059
1075 Miscellaneous income	-	-	-	4,387		4,387
Total Income	-	-	-	4,387	-	4,387
Net Expenditure	28,020	28,020	21,510	21,182	-	(328)

CHICHESTER CITY COUNCIL

BUDGET MONITORING
To 30th September 2024

Month: 6

	Original Budget £	Current Budget £	Profiled Budget £	Actual To Date £	Committed Expend. £	Variance To Date £
203 Community Safety						
4140 Community Wardens	49,067	49,067	49,067	49,067		-
Total Expenditure	49,067	49,067	49,067	49,067	-	-
Net Expenditure	49,067	49,067	49,067	49,067	-	-
301 Statutory Expenses						
4148 Repairs to War Memorial	2,000	2,000	1,000	-		(1,000)
xxxx Statues and memorials	2,000	2,000	1,000	-		(1,000)
4144 Contribution to Public Conveniences	20,000	20,000	20,000	20,000		-
4150 Footpath Lighting-Energy	3,700	3,700	1,850	998		(852)
4151 Footpath Lighting Maintenance	3,780	3,780	3,780	3,456		(324)
4152 City Cemetery-Annual Contrib.	38,000	38,000	19,000	10,170		(8,830) 10.
4153 Litten Garden maintenance	2,500	2,500	1,250	703		(547)
4154 St Pauls-General Maint.	500	500	250	2,745		2,495 11.
4156 Misc Grnd Mtce & Street Furn.	500	500	250	147		(103)
4157 Street Naming & Signage	4,000	4,000	4,000	1,214		(2,786)
4281 Bus shelters	-	-	-	350		350
4801 C S Ohead recharge	320	320	160	160		-
4800 Administration recharge	3,720	3,720	1,860	1,860		-
Total Expenditure	81,020	81,020	54,400	41,803	-	(12,597)
Net Expenditure	81,020	81,020	54,400	41,803	-	(12,597)
401 Mayoralty						
4009 Travel and Subsistence	1,000	1,000	500	933		433
4020 General Expenses	1,000	1,000	500	383		(117)
4103 Mayors charity	-	-	-	932		932
4125 Mayors Allowance	4,000	4,000	2,000	2,000		-
4130 Mayors at Home	-	-	-	216		216
4131 Mayor at Home-Christmas	2,200	2,200	1,100			(1,100)
4132 Receptions Other	1,000	1,000	500	50		(450)
4700 Accommodation recharge	8,900	8,900	8,900	8,900		-
4801 C S Ohead recharge	1,060	1,060	530	530		-
4800 Administration recharge	12,400	12,400	6,200	6,200		-
Total Expenditure	31,560	31,560	20,230	20,144	-	(86)
Net Expenditure	31,560	31,560	20,230	20,144	-	(86)

CHICHESTER CITY COUNCIL

BUDGET MONITORING
To 30th September 2024

Month: 6

	Original Budget £	Current Budget £	Profiled Budget £	Actual To Date £	Committed Expend. £	Variance To Date £	
501 Council House							
4001 Staff Costs	39,006	39,006	19,503	15,380	3,064	(1,059)	
4002 Employers NI	4,681	4,681	2,341	1,503	347	(491)	
4003 Employers Superannuation	7,489	7,489	3,745	2,010	400	(1,335)	
4012 Overtime	16,430	16,430	8,215	11,306		3,091	
4055 Professional Fees (painting restoration)	2,000	2,000	2,000	-		(2,000)	
4101 Publicity	6,000	6,000	3,000	-		(3,000)	
4145 Maintenance bus shelters	500	500	250	-		(250)	
4201 Wedding licence	710	710	690			(690)	
4206 Bid membership	1,350	1,350	1,020	1,013		(7)	
4211 Rates and Water	48,845	48,845	48,845	55,278		6,433	
4212 Building cleaning and windows	5,000	5,000	2,500	3,310		810	
4214 Electricity	8,000	8,000	4,000	2,855		(1,145)	
4215 Gas	9,000	9,000	4,500	2,189		(2,311)	
4216 General Cleaning	2,300	2,300	1,150	1,186		36	
4217 Alarm main servicing and monitoring	1,500	1,500	750	825		75	
4218 Lift Service Contract	1,700	1,700	1,700	4,538	(2,838)	-	
4219 Fire Equipment Service	460	460	230	161		(69)	
4209 Emergency lighting	1,500	1,500	750	1,830		1,080	
4210 Fire Extinguishers	1,250	1,250	625	-		(625)	
4221 Automatic Door Service	650	650	325	-		(325)	
4222 Air conditioning system service	4,500	4,500	2,250	3,756		1,506	
4225 Insurance	11,000	11,000	11,000	10,404		(596)	
4227 Licences	510	510	255	551		296	
4231 Council House Improvements	8,000	8,000	4,000	23,566	(15,162)	4,403	12.
4305 Cil - Energy Efficiency	-	-	-	74,471	(74,471)	(0)	13.
4234 CCTV Maintenance Contract	400	400	200	1,061		861	
4238 Cyclical Maintenance budget	3,000	3,000	3,000	-		(3,000)	
4241 Lightning Protection R & M	180	180	90	195		105	
4242 Display Energy Certificate	400	400	200	-		(200)	
xxxx Space equivalent to hire	6,000	6,000	3,000			(3,000)	
4245 Health and Safety	2,000	2,000	1,000	930		(70)	
4246 Wedding Expenditure	500	500	250	252		2	
4250 Council house equipment	1,950	1,950	975	3,262		2,287	
4284 MUGA running costs	750	750	750	-		(750)	
4291 Van running costs	1,800	1,800	1,000	1,086		86	
4800 Administration recharge	181,361	181,361	90,681	90,681		1	
4801 C S Ohead recharge	22,773	22,773	11,387	11,387		1	
4900 Capital Charges	39,100	39,100	19,550	19,550		0	
Total Expenditure	442,595	442,595	255,725	344,535	(88,660)	150	
1000 Hire Charges-Council Chamber	-	-	-	91		(91)	
1001 Hire Charges-Assembly Room	31,500	31,500	15,750	17,027		(1,277)	
1002 Hire Charges-Court Room	18,500	18,500	9,250	3,773		5,477	
1011 Solar Panel income	1,800	1,800	900	2,592		(1,692)	
1012 Wedding Income	1,500	1,500	750	2,853		(2,103)	
1014 CIL receipts	-	-	-	131,691	(131,691)	-	14.
1015 small screen	-	-	-	51		(51)	
1016 large screen	-	-	-	357		(357)	
1013 Hanging Basket	2,500	2,500	1,250	-		1,250	
1199 Sale of Asset	-	-	-	79		(79)	
1201 Recharges to other services	82,000	82,000	41,000	41,000		-	
Total Income	137,800	137,800	68,900	199,514	(131,691)	1,077	
Net Expenditure	304,795	304,795	186,825	145,021	43,031	1,227	
502 Market House							
4055 Professional Fees	2,500	2,500	-	-		-	
4801 C S Ohead recharge	110	110	55	55		-	
4800 Administration recharge	1,230	1,230	615	615		-	

CHICHESTER CITY COUNCIL

**BUDGET MONITORING
To 30th September 2024**

Month: 6

	Original Budget £	Current Budget £	Profiled Budget £	Actual To Date £	Committed Expend. £	Variance To Date £
Total Expenditure	3,840	3,840	670	670	-	-
1120 Rents Received-Ground Floor	65,000	65,000	32,500	25,000		7,500
			-			
Total Income	65,000	65,000	32,500	25,000	-	7,500
Net Expenditure	(61,160)	(61,160)	(31,830)	(24,330)	-	7,500
504 City Cross						
4214 Electricity	300	300	150	345		195
4236 Reps/Maint. General	500	500	250	1,338		1,088
4300 City Cross Conservation	2,000	2,000	2,000	480		(1,520)
4302 Annual Maintenance of Clock	1,000	1,000	500	-		(500)
4801 C S Ohead recharge	70	70	35	35	23	23
4800 Administration recharge	820	820	410	410	273	273
Total Expenditure	4,690	4,690	3,345	3,345	296	(441)
Net Expenditure	4,690	4,690	3,345	3,345	296	(441)
505 St James Obelisk						
4236 Reps/Maint. General	100	100	100	-	100	-
Total Expenditure	100	100	100	-	100	-
Net Expenditure	100	100	100	-	100	-
506 Heritage						
4800 Administration recharge	410	410	205	205		-
4801 C S Ohead recharge	30	30	15	15		-
Total Expenditure	440	440	220	220	-	-
Net Expenditure	440	440	220	220	-	-
508 Brewery Field						
4236 Reps/Maint. General	2,500	2,500	1,500	293		(1,207)
			-			
Total Expenditure	2,500	2,500	1,500	293	-	(1,207)
Net Expenditure	2,500	2,500	1,500	293	-	(1,207)
			-			

CHICHESTER CITY COUNCIL

BUDGET MONITORING
To 30th September 2024

Month: 6

	Original Budget £	Current Budget £	Profiled Budget £	Actual To Date £	Committed Expend. £	Variance To Date £
NET EXPENDITURE	47,000	79,696	(234,770)	(392,293)	74,040	(84,219)
ADJUSTMENT RE CAPITAL CHARGES	(47,000)	(47,000)	(23,500)	(23,500)	-	-
(SURPLUS)/DEFICIT	-	32,696	(258,270)	(415,793)	74,040	(84,219)

Notes:

The Current Budget varies from the Original Budget due to budgets brought forward fm 2023/24.

Original budget surplus/deficit
Budgets carried forward from 2023/24

£
-
32,696

32,696

Variances

1. We are awaiting a backdated pay award to April 2024 Estimated in the budget at 6%.
2. Increased training costs, specifically the Property Team.
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14. Cil receipts received.

Expenditure on Reserves

to 30th September 2024

Council House Reserve

Description	Actual Expenditure (£)	Committed Expenditure (£)	Committee
Strip lighting electrical works (Aspect)	3,537.50		Property Committee 20th March 2024
Replacement distribution board and circuit (Aspect)	1,087.50		Property Committee 17th July 2024
Solar panel service (Rayotec)	1,300.00		maintenance
Back gate	1,260.00		Property Committee
Crush bar flooring	6,513.56		Property Committee
Electrical works	1,463.80		Property Committee
Total	15,162.36	0.00	

	£	£
Cfwd	198,037.38	
Expenditure	15,162.36	0.00
Total	182,875.02	0.00

Public Realm Budget to 30th September 2024

Description	Actual Expenditure (£)	Committed Expenditure (£)	Committee
Tempest lockers	£1,460.70		Property Cttee 20th March 2024
City Ambassadors	£18,726.32		ongoing
Portico feasibility study	£1,650.00		Feasibility Working Group 28/02/2024
Noticeboard Brewery Field	£1,090.00		Property Committee 17th April 2024
West's garden bin	£213.63		
Graylingwell tree (Vera Hood)	£350.00		Community Affairs Committee 8th
Speed Indicator device	£2,998.97		Property Committee
Total	£26,489.62	£0.00	

	£	£	
cfwd	50,532.51		= £23,000 Budget + £
Actual Expenditure	-26,489.62	0.00	
	-10,000.00		committed *
Total	14,042.89	0.00	

*Carried forward for large grants



Mrs S Tate
Chichester City Council
The Council House
North Street
Chichester
West Sussex
PO19 1LQ

22 November 2024

Dear Sam

Re: Chichester City Council
Internal Audit for Financial Year Ended 31 March 2025 – Interim Audit report

Executive summary

Following completion of our interim internal audit on 22 November 2024 we enclose our report for your kind attention and presentation to the council. The audit was conducted in accordance with current practices and guidelines and testing was risk based. Whilst we have not tested all transactions, our samples have where appropriate covered the entire year to date.

Our report is presented in the same order as the assertions on the internal auditor report within the published Annual Governance and Accountability Return (AGAR). The start of each section details the nature of the assertion to be verified. Testing requirements follow those detailed in the audit plan previously sent to the council, a copy of which is available on request. The report concludes with an opinion as to whether each assertion has been met or not at this point in the year. Some assertions are tested only at the final internal audit, and this is reflected where appropriate in the report.

Recommendations for action are shown in bold text and are summarised in the table at the end of the report.

Our sample testing did not uncover any errors or misstatements that require reporting to the external auditor at this time, nor did we identify any significant weaknesses in the internal controls such that public money would be put at risk.

It is clear the council takes governance, policies and procedures seriously and I am pleased to report that overall, the systems and procedures you have in place are fit for purpose and whilst my report may contain recommendations to change these are not indicative of any significant failings, but rather are pointers to improving upon an already well-ordered system.

It is therefore our opinion that the systems and internal procedures at Chichester City Council are well established and followed.

Regulation

The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts. In addition to this, a smaller authority is required by Regulation 5(1) of the Accounts and Audit Regulations 2015 to “undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.”

Internal auditing is an independent, objective assurance activity designed to improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. The purpose of internal audit is to review and report to the authority on whether its systems of financial and other internal controls over its activities and operating procedures are effective.

Internal audit's function is to test and report to the authority on whether its specific system of internal control is adequate and working satisfactorily. The internal audit reports should therefore be made available to all Members to support and inform them when they considering the authority's approval of the annual governance statement.

Independence and competence

Your audit was conducted by Andy Beams of Mulberry Local Authority Services Ltd, who has over 34 years' experience in the financial sector with the last 14 years specialising in local government.

Your auditor is independent from the management of the financial controls and procedures of the council and has no conflicts of interest with the audit client, nor do they provide any management or financial assistance to the client.

Engagement Letter

An engagement letter was previously issued to the council covering the 2024/25 internal audit assignment. Copies of this document are available on request.

Planning and inherent risk assessment

The scope and plan of works including fee structure was issued to the council under separate cover. Copies of this document are available on request. In summary, our work will address each of the internal control objectives as stated on the Annual Internal Audit Report of the AGAR.

It is our opinion that the inherent risk of error or misstatement is low, and the controls of the council can be relied upon and as such substantive testing of individual transactions is not required. Testing to be carried out will be "walk through testing" on sample data to encompass the period of the council year under review.

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A. BOOKS OF ACCOUNT**Internal audit requirement**

Appropriate accounting records have been properly kept throughout the financial year.

Audit findings

This is the first internal audit conducted by Mulberry Local Authority Services Ltd, with the appointment approved by the Finance Committee at the meeting held on 4 September 2024 (minute ref 36).

The audit was conducted on site with the council's Responsible Financial Officer (RFO). The RFO had prepared the information advised in advance of the visit, and overall, I have the impression that accounting records are neatly maintained and easily accessible. Other information was reviewed through discussion with the RFO and a review of the council website www.chichestercity.gov.uk

The council uses the Rialtas Business Solutions (RBS) accounting package for recording the council's finances. This is an industry specific accounting package and widely used in the sector. The accounting package is updated regularly with transactional data and used to produce management information reports for review at council meetings. The council utilises the sales ledger platform within the accounting package to monitor outstanding sums owed.

I reviewed the nominal ledger entries for the period 1 April 2024 to date. I found no evidence of instances of netting off and transactional items were posted with sufficient narrative detail to explain their source and appeared to be placed to the most appropriate nominal code budget headings.

Agendas and minutes for council and committee meetings are logically formatted and make clear reference to council decisions being made, and there is evidence of extensive reporting and provision of supporting information for meetings to enable councillors to make informed decisions.

The council employs an external accountancy company to provide an unaudited financial statement, and this information is published on the council website.

B. FINANCE REGULATIONS, GOVERNANCE AND PAYMENTS**Internal audit requirement**

This authority complied with its Finance Regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for.

Audit findings

Check the publication and minuting of the prior year audited AGAR and notice of conclusion of audit

The External Auditor's Report for 2023/24 was qualified with the External Auditor stating 'Section 16(1) of the Accounts and Audit Regulations 2015 requires the Notice of Conclusion of Audit to be published on the authority's website as soon as reasonably practicable after conclusion of the audit. Upon review of the website, the URL states that the Notice of Conclusion of Audit was not uploaded until 05/2024.'

The published Notice of Public Rights requires the name, position and contact details of the person to contact to exercise public rights, usually the RFO, to be entered at line 2(b) on the form to satisfy the Accounts and Audit Regulations 2015, Paragraph 15(2)(b), suggesting that public rights have not been properly provided. The Council should ensure that this is fully completed in the future. We would expect Assertion 4 to reflect this on 2024/25 AGAR.'

Under other matters, the External Auditor commented 'Insufficient information initially received with regards to the level of reserves held by the Council. The Parish Council should in future ensure that reserves levels are considered thoroughly, and explanations provided with the AGAR when submitted to the external auditor.'

The External Auditor's Report and Certificate have been published on the council website along with the completed Notice of Conclusion of Audit form.

The conclusion of the audit was reported to the Finance Committee at the meeting held on 6 November 2024 (minute ref 57) along with the explanations provided by the RFO to the External Auditor queries raised during the audit.

There is evidence within the minutes of council meetings of the receipt and review of internal audit reports during the year, with the most recent being received initially by the Finance Committee at the meeting held on 11 June 2024 (minute ref 15(a)) and then at the council meeting held on 26 June 2024 (minute ref 18).

Confirm by sample testing that councillors sign statutory office forms

I confirmed by sample testing that councillors sign "Acceptance of Office" forms. The council website includes a councillor page where the individual Register of Members' Interests forms are published.

Confirm that the council is compliant with the relevant transparency code

As the council's income and expenditure exceeds £25,000, it is not a statutory requirement to follow the requirements of the Local Government Transparency Code, although it is recommended best practice to do so.

Confirm that the council is compliant with GDPR

The council is fully aware of GDPR and has undergone training. It was noted the council has established common email addresses for all councillors. This is recommended because it gives a natural segregation between work and personal lives, making it clear beyond doubt in what capacity a councillor is acting. In addition to this it gives control to the council, adds a degree of professionalism and in the event of a FOI request limits access to personal computers.

The Joint Panel on Accountability and Governance (JPAG) Practitioner's Guide (March 2024) contains updated guidance on the matter as below:

The importance of using .gov.uk domains for websites and emails

- 5.210. All Parish, Town and Community Councils are eligible to use, and are advised to use, a .gov.uk domain for their websites and email communications. Your community, suppliers and partners will now reasonably expect a local council to have a .gov.uk domain name. Note that Parish meetings are exempt from the requirement to have a website.***
- 5.211. To assist with compliance with the General Data Protection Regulations (GDPR), it is advised that clerks provide official .gov.uk email accounts to their councillors, which must only be used for official council business.***
- 5.212. When choosing a domain name all councils must follow the rules set out by the Cabinet Office to choose a .gov.uk domain name, for example, 'ourparishcouncil.gov.uk' with email addresses linked to that domain.***
- 5.213. Using a .gov.uk domain for your council website and email accounts gives Parish Councils the following advantages:***
- 5.214. Increased professionalism and trust from members of your community, partners and suppliers because your email address and website domains are a trusted government brand.***
- 5.215. Separation of your personal life from your professional life, ensuring members of your community, partners and suppliers understand what capacity you are emailing them in - whether a Councillor or Clerk.***
- 5.216. Increased control for the Responsible Officer over email accounts and documentation when managing new joiners, leavers, sudden absences or Freedom of Information and Subject Access Requests.***

The council has a Privacy Notice and Accessibility Statement on its website, and it is clear the council has made every effort to comply with the website requirements.

Confirm that the council meets regularly throughout the year

In addition to full council, the council has a committee structure in place. Terms of reference for each committee are published on the council website and were most recently reviewed and updated in March 2024.

A diary of future meeting dates is published on the council website, along with historic agendas and minutes for council and committee meetings.

Check that agendas for meetings are published giving 3 clear days' notice

I was able to confirm that at least 3 clear days' notice is given on agendas. Whilst we have not tested every single committee and council meeting there was no evidence of non-compliance in giving three clear days' notice of the meeting.

Non-confidential supporting papers for meetings are included on the council website in accordance with the requirements of the Information Commissioner's Office.

Check the draft minutes of the last meeting(s) are on the council's website

Minutes are routinely uploaded to the council website, although those which are still in draft format are not clearly marked and I recommend including a statement on the appropriate pages of the website stating, 'Minutes are in draft format until approved at the next meeting'.

Confirm that the Parish Council's Standing Orders have been reviewed within the last 12 months

The Standing Orders are based on the versions of the NALC model and were most recently reviewed and adopted by council on 20 March 2024 (minute ref 106). NALC are currently working on an updated model version and I advise the council to use this once published as a basis for future reviews to ensure all statutory requirements continue to be met.

Confirm that the Parish Council has adopted and recently reviewed Financial Regulations

Financial Regulations are based on the new NALC model and were reviewed and adopted by council on 26 June 2024 (minute ref 17) after having been considered by the Finance Committee at their meeting on 11 June 2024 (minute ref 20). The regulations contain provisions for the approval of spending, setting of budgets, reconciliation of the bank and reporting to council.

Check that the council's Financial Regulations are being routinely followed

The council has thresholds in place at which authorisations to spend must be obtained as below:

FR 5.15 *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.*
- *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.

- FR 5.17 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.*
- FR 5.18 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.*
- FR 5.20 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. Purchase order spreadsheet.*

Based on the level of financial activity of the council, and through discussion with the Clerk, these authorisation thresholds appear appropriate although the Clerk threshold is relatively low for a council of this financial size and the council may wish to consider increasing this level at the next review of the Financial Regulations.

The RFO provided evidence of the purchase order system in place in accordance with FR 5.20.

Confirm all section 137 expenditure meets the guidelines and does not exceed the annual per elector limit of £10.81 per elector

The council confirmed it met the criteria for the General Power of Competence (GPC) and re-adopted this at the council meeting in May 2023 and the Section 137 threshold does not apply.

Check receipt of VAT refund matches last submitted VAT return

The council submits its VAT return on a quarterly basis. I reviewed the submission for the period ending 30 September 2024 which showed a refund amount due of £18,227.94 and was fully supported by the required details. I was able to confirm receipt of the refund amount to the council's account on 1 November 2024. The council is up to date with its VAT submissions.

Confirm that checks of the accounts are made by a councillor

The system noted above details internal review takes place and I am under no doubt that council properly approves expenditure.

C. RISK MANAGEMENT AND INSURANCE

Internal audit requirement

This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.

Audit findings

The council's adopted Financial Regulations include a section covering Risk Management and state:

FR 2.1 The council must ensure that it has a sound system of internal control, which delivers effective financial, operational and risk management.

FR 2.2 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.

FR 2.3 When considering any new activity, the Clerk shall prepare a draft risk assessment including risk management proposals for consideration by the council.

FR 2.4 At least once a year, the council must review the effectiveness of its system of internal control, before approving the Annual Governance Statement.

The council has a Risk Management Action Plan, which was most recently reviewed and approved by the Finance Committee at the meeting held on 6 February 2024. The Action Plan has been updated to take into account new and changing risks and is a thorough approach including analysis of all risks typically associated with a council of this size with its range of services and facilities.

I note that the council has an adopted Internal Control Policy, which was reviewed by the Finance Committee at its meeting on 11 June 2024 (minute ref 14) and subsequently approved by council at the meeting held on 26 June 2024 (minute ref 16(c)(iii)).

The Internal Control Policy outlines the scope and purpose of the internal controls, the responsibility of individuals within the council and the roles of the internal and external auditor. The policy includes the requirement to complete an annual review of the effectiveness of the system of internal control in accordance with Financial Regulation 2.4.

I confirmed that the council has a valid insurance policy in place with Zurich Insurance which covers the year under review. The policy includes Public Liability cover of £15 million, Employers Liability cover of £10 million each and a Fidelity Guarantee level of £1 million.

Year-end reported balances (box 8 of the 2023/24 AGAR) state the total figure held as £2,636,989 and the council is advised to consider increasing the Fidelity Guarantee level to ensure it covers the maximum balance held at any point during the year.

D. BUDGET, PRECEPT AND RESERVES

Internal audit requirement

The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.

Audit findings

The council set a precept of £851,726 for 2024/25. With a tax base of 12,036.4, this equates to a band D equivalent of £70.76 (compared to the average in England of £85.89).

The 2025/26 budget setting process is underway. The minutes of the Finance Committee meeting held on 6 November 2024 show that a draft proposal was presented for consideration. The final budget will be presented to the December 2024 Finance Committee meeting prior to approval being sought at the council meeting on 20 December 2024.

The draft budget is supported by a detailed report from the RFO outlining the rationale for suggested changes to income and expenditure levels and anticipated changes in the level of reserve funds held and potential changes in interest rate returns.

This is a thorough and comprehensive approach, enabling councillors to understand the scrutiny already completed by officers while allowing suggestions for additional items or changes during the review and approval process.

The income and expenditure report dated 1 October 2024 shows income reported at 62.3% of budget and expenditure at 36.9%. Both parts of the precept have been received within the income figures. There is evidence within the minutes of council and committee meetings of regular reviews of budget performance taking place throughout the year.

At the date of the interim audit, the council held circa £2,170,000 in earmarked reserves (excluding the reported Capital Financing, Revaluation and Investment refinancing reserves on the Rialtas report). This figure included circa £1,690,000 from Community Infrastructure Levy (CIL) receipts, which were further split by year of receipt.

The Joint Panel on Accountability and Governance (JPAG) Practitioner's guide provides updated guidance on the appropriate level of general reserves that councils should retain as below:

5.33. *The general reserve of an authority comprises its cash flow and contingency funds to cover unexpected inflation, unforeseen events and unusual circumstances.*

5.34. *The generally accepted recommendation with regard to the appropriate minimum level of a smaller authority's general reserve is that this should be maintained at between three and twelve months of net revenue expenditure.*

5.35. *The reason for the wide range is to cater for the large variation in activity level between individual authorities. The smaller the authority, the closer the figure may be to 12 months expenditure, the larger the authority, the nearer to 3 months. In practice, any authority with income and expenditure in excess of £200,000 should plan towards 3 months equivalent general reserve.*

5.36. *In all of this it is important that each authority adopt, as a general reserve policy, the level appropriate to their size, situation, risks and plan their budget so as to ensure that the adopted level is maintained. Consideration of the minimum level of reserves requires not only consideration of level of income and expenditure but also the risks to that income.*

5.37. *Authorities with significant self-generated income (other than the precept or levy) should take into account situations that may lead to a loss in revenue as well as increased costs and adapt their general reserve accordingly.*

I note the External Auditor had suggested the council general reserves were higher than recommended last year, due to the CIL earmarked reserves initially being excluded from the earmarked totals leading to an incorrect assumption by the External Auditor.

The council is advised to ensure any remaining CIL earmarked reserves are included within the earmarked reserves total provided to the External Auditor to avoid a similar assumption this year.

A review of the general reserve balance will be conducted as part of the year-end internal audit, and the council is recommended to follow the JPAG guidance in determining an appropriate level.

E. INCOME

Internal audit requirement

Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.

Audit findings

Apart from the precept, the council has a range of other income sources, including regular budgeted sums where the council levies fees and charges for services and facilities provided, and other amounts relating to credit interest received, grants received (including for Community Infrastructure Levy receipts) and VAT refunds.

Financial Regulation 13.2 states *'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.'*

A review of the agenda for the Finance Committee agenda for the meeting held on 11 December 2023 shows an agenda item regarding the City Council budget for 2024/25. A supporting paper relating to the same agenda item contains a list of council fees and proposed charges for facilities for 2024/25.

The minutes for the meeting summarise the discussion for the agenda item and conclude with a budget recommendation to be made to the next Full Council meeting, but I could not see specific confirmation of the proposed charges being agreed.

A review of the council minutes for 20 December 2023 confirms the budget decision, but again does not directly reference the agreement of the hire fees and charges.

I recommend that in future minutes, there is explicit reference to the approval of hire fees and charges to avoid any ambiguity.

I reviewed a sample of invoices issued for room hires for the Assembly Room and Old Court Room and use of additional facilities such as projectors and screens and was able to confirm charged amounts matching the agreed prices.

From a review of the accounting records, income appears to be recorded with sufficient narrative detail to identify the source and allocated to the most appropriate nominal code.

I reviewed the sales ledger outstanding balances, which confirm that the council has in place effective credit control systems to limit the risk of any bad debt to the council.

F. PETTY CASH

Internal audit requirement

Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for.

Audit findings

The council maintains a small petty cash float used for incidental expenditure.

Financial Regulation 10.1 states:

*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.

At the date of the interim audit, the petty cash record shows a start balance for the year of £30, with a single entry of £15 for the year to date leaving a balance of £15. A copy of the voucher for the expenditure item was available, which was for an alteration to the Mayor's Robe.

There is evidence with older entries in the cash book of the petty cash being balanced and checked independently.

I checked the balance of the petty cash tin and was able to confirm the balance of £15 as indicated on the petty cash records. I have no doubt that the council has in place sufficient controls for the safe management of petty cash.

The council also has provision for the use of payments cards within the adopted Financial Regulations which state:

FR 9.1 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.

FR 9.2 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.

FR 9.3 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.

I discussed with the RFO the use of payments cards within the council. The council holds two credit cards, one held by the Clerk and one by the RFO and these are the only staff members who use the cards. This is in accordance with the adopted Financial Regulations.

G. PAYROLL

Internal audit requirement

Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.

Audit findings

Payroll is outsourced to West Sussex County Council who complete all payroll calculations and make salary, HMRC and pension payments on behalf of the council subsequently providing an invoice for the monthly total to the council for payment.

The council has eighteen employees listed on the June 2024 payroll summary. Staff members all have signed contracts of employment based on the NALC template and are paid in accordance with the NJC salary scale, with the NJC back-dated pay rise due to be included in the December 2024 salary payments.

I was provided with the payroll summaries and payslips for May and June 2024 for review at the interim audit and I was able to confirm salary deductions amounts for tax and national insurance and pension contributions appear to be calculated correctly.

I was able to confirm the council is correctly not claiming the employment allowance for national insurance contributions.

There are no councillor allowances other than the Mayor's Allowance.

H. ASSETS AND INVESTMENTS

Internal audit requirement

Asset and investments registers were complete and accurate and properly maintained.

Audit findings

The council has a fixed asset register in place. This includes a summary spreadsheet which was most recently reported to the Finance Committee at the meeting held on 6 November 2024, and more detailed asset lists including information on disposed assets.

The detailed lists (one for items under £100 and one for items over £100) include information on the asset number, item description, manufacturer information, model number, council department and area of use of the asset, location, purchaser details, acquisition date, purchase price, serial number, condition and other supporting notes.

This is a detailed register and is an appropriate method of recording assets for a council of this size, although the RFO confirmed this is currently being reviewed to consolidate the information.

The council's unaudited financial statement, published on the council's website, includes a statement '*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 unaudited financial statement goes on to explain the accounting principles used to determine the levels of depreciation applied to different classes of asset for balance sheet purposes.

Guidance contained within the JPAG Practitioner's Guide 2024 includes the following:

5.66 The particular method of asset valuation is not specified in proper practices so authorities may use any reasonable approach to be applied consistently from year to year. The method of asset valuation adopted should be set out in a policy approved by the authority and recorded in the authority's minutes and in the asset register.

5.67 For authorities covered by this guide, the most appropriate and commonly used method of fixed asset valuation for first registration on the asset register is at acquisition cost. This means that the recorded value of the asset will not change from year to year, unless it is materially enhanced.

I recommend the council adopts a Fixed Asset Policy which clarifies its methodology for the recording and reporting of asset values to ensure consistency.

The register has been updated with new acquisitions this year, and I confirmed by sample testing of the invoice that items added have been accurately recorded at the original net purchase price.

The council has no borrowing and reported zero figures on boxes 5 (loan interest and capital repayments) and 10 (total borrowings) on the 2023/24 Accounting Statements page of the AGAR.

The council has an adopted Investment Strategy and Policy, based on the statutory guidance on Local Government Investments, which is published on the council website and was most recently reviewed and approved by the Finance Committee at the meeting held on 6 November 2024 (minute ref 55).

The council has no long-term investments.

I. BANK AND CASH

Internal audit requirement

Periodic and year-end bank account reconciliations were properly carried out.

Audit findings

Financial Regulation 2.6 states '*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 Page 3 of this. This activity, including any exceptions, shall be reported to and noted by the Finance Committee.*'

Bank reconciliations are completed monthly. I reviewed the bank reconciliations for July, August and September 2024 and was able to confirm the balances to the bank statements and found no errors. However, **there is no evidence of the bank reconciliation and accompanying bank statements having been verified by a councillor in accordance with the requirements of FR 2.6, although there is evidence within the minutes of council meetings of the bank reconciliations being reported to council.**

To achieve a positive sign-off for this internal control objective at the year-end internal audit, I will need to see evidence of compliance with FR 2.6 for the period November 2024 to March 2025, including the nominated councillor signing the bank reconciliation and accompanying bank statement for each cashbook.

Due to the council's budget exceeding the €500,000 it receives no depositor protection from the Financial Services Compensation Scheme (FSCS), and I note reference to this is included in the council's adopted Investment Strategy and Policy.

The council holds accounts with Unity Trust for its main banking and accounts with the Public Sector Deposit Fund and Property Fund with the CCLA.

J. YEAR END ACCOUNTS**Internal audit requirement**

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.

Audit findings

Testing to be conducted at final internal audit.

K. LIMITED ASSURANCE REVIEW**Internal audit requirement**

IF the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2023/24 AGAR tick “not covered”)

Audit findings

The council did not certify itself exempt in 2023/24 due to exceeding the income and expenditure limits and this test does not apply.

L: PUBLICATION OF INFORMATION**Internal audit requirement**

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

Audit findings

Testing to be conducted at final internal audit.

M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS**Internal audit requirement**

The authority has demonstrated that during summer 2024 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.

Audit findings

Inspection – key dates	2023/24 Actual
Date AGAR signed by council	26 June 2024
Date inspection notice issued	27 June 2024
Inspection period begins	28 June 2024
Inspection period ends	8 August 2024
Correct length (30 working days)	Yes
Common period included (first 10 working days of July)	Yes

I am satisfied the requirements of this control objective were met for 2023/24, and assertion 4 on the Annual Governance Statement can therefore be signed off by the council.

N: PUBLICATION REQUIREMENTS**Internal audit requirement**

The authority has complied with the publication requirements for 2023/24. Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website / webpage.

Before 1 July 2024 authorities must publish:

- *Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited*
- *Section 1 - Annual Governance Statement 2023/24, approved and signed, page 4*
- *Section 2 - Accounting Statements 2023/24, approved and signed, page 5*

Not later than 30 September 2024 authorities must publish:

- *Notice of conclusion of audit*
- *Section 3 - External Auditor Report and Certificate*
- *Sections 1 and 2 of AGAR including any amendments as a result of the limited assurance review.*

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

Audit findings

Testing to be conducted at final internal audit.

O. TRUSTEESHIP**Internal audit requirement**

Trust funds (including charitable) – The council met its responsibilities as a trustee.

Audit findings

The council has no trusts, and no further testing is required under this internal control objective.

Achievement of control assertions at interim audit date

Based on the tests conducted during the interim audit, our conclusions on the achievement of the internal control objectives to date are summarised in the table below.

	INTERNAL CONTROL OBJECTIVE	YES	NO	N/A
A	Appropriate accounting records have been properly kept throughout the financial year	✓		
B	This authority complied with its Finance Regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for	✓		
C	This authority assesses 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.	To be tested at final internal audit		
K	If the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")</i>			✓
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	To be tested at final internal audit		
M	The authority, during the previous year (2023/24) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).</i>	✓		
N	The authority has complied with the publication requirements for 2023/24 AGAR.	To be tested at final internal audit		
O	Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

Should you have any queries please do not hesitate to contact me.

Yours sincerely



Andy Beams

Mulberry Local Authority Services Ltd

Interim Audit - Points Carried Forward

Audit Point	Interim Audit Findings	Council comments
B. FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS	<p>Minutes are routinely uploaded to the council website, although those which are still in draft format are not clearly marked and I recommend including a statement on the appropriate pages of the website stating, <i>'Minutes are in draft format until approved at the next meeting'</i>.</p> <p>Based on the level of financial activity of the council, and through discussion with the Clerk, these authorisation thresholds appear appropriate although the Clerk threshold is relatively low for a council of this financial size and the council may wish to consider increasing this level at the next review of the Financial Regulations.</p>	
C. RISK MANAGEMENT AND INSURANCE	<p>Year-end reported balances (box 8 of the 2023/24 AGAR) state the total figure held as £2,636,989 and the council is advised to consider increasing the Fidelity Guarantee level to ensure it covers the maximum balance held at any point during the year.</p>	
E. INCOME	<p>The minutes for the meeting summarise the discussion for the agenda item and conclude with a budget recommendation to be made to the next Full Council meeting, but I could not see specific confirmation of the proposed charges being agreed.</p> <p>A review of the council minutes for 20 December 2023 confirms the budget decision, but again does not directly reference the agreement of the hire fees and charges.</p> <p>I recommend that in future minutes, there is explicit reference to the approval of hire fees and charges to avoid any ambiguity.</p>	
H. ASSETS AND INVESTMENTS	<p>I recommend the council adopts a Fixed Asset Policy which clarifies its methodology for the recording and reporting of asset values to ensure consistency.</p>	
I. BANK AND CASH	<p>There is no evidence of the bank reconciliation and accompanying bank statements having been verified by a councillor in accordance with the requirements of FR 2.6, although and there is evidence within the minutes of council meetings of the bank reconciliations being reported to council.</p>	

	<p>To achieve a positive sign-off for this internal control objective at the year-end internal audit, I will need to see evidence of compliance with FR 2.6 for the period November 2024 to March 2025, including the nominated councillor signing the bank reconciliation and accompanying bank statement for each cashbook.</p>	
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CHICHESTER CITY COUNCIL

2025-2026 BUDGET REPORT

FOR FINANCE COMMITTEE ON 4th DECEMBER 2024

Introduction

The 2025/26 Budget attached includes a 13.98% increase in the precept. This is based on a Draft taxbase figure 12,517.40.

The Draft taxbase figure from the District Council is 12,517.40 which is a 4% increase from last year. This is the figure that represents the number of Band D properties in the City. The Precept is divided by the taxbase to give the annual Council Tax Band D charge. The taxbase this year is far higher than normal because CDC have opted to charge a second homes premia (200%) from April 2025, bringing another 400 properties into the taxbase figure.

This means that the original 13.98% increase in the budget has reduced to 9.6% which equates to a Band D Council Tax of £77.55 which is £6.79 pa more than last year.

The Draft Budget reported to the Finance Committee in October, included an estimated 4% pay award for 2025. It also includes the increase in costs relating to National Insurance contributions and ensures that the two new posts; a Community Advice Officer and new Project Officer continue to be funded. The large Community Grants Budget has also been increased by £10,000 and we have increased our events budget by £10,000. We have also made a provision for a vehicle replacement reserve. Room booking fees have been increased in line with inflation 2.2%, we will also improving the facilities we offer.

We have also had to make provision for the likely fall in interest rates and as such our loss of interest on our investments as we spend our Cil funds on important projects for the community.

Changes since the Draft Budget.

A few changes have taken place since the Draft budget was reported on 4th November 2024.

1. The Council Tax base has been estimated by the District Council to be 12,517.40 an increase of 4% on last year.
2. We have built in an additional £10,000 into our events budget to give us more scope to improve Community events such as the Gala.
3. We have built in continued funding for the Project Manager position to ensure that we can continue to scope out new exciting projects for the City.
4. Chichester District Council have explained that their members are looking to end their graffiti removal service. This had been funded from UK shared prosperity funding last year as a trial. The approximate cost of this would be £28,000. They have asked whether CCC would consider taking over this service.
5. Chichester District Council have received tenders for their playground refurbishments. If the City Council assist with a capital contribution, it will also be necessary to maintain the equipment in future years. The cost of this might be in the region of £20,000 in future years beyond 2025-2026. Would this be taken into consideration when contributing to playgrounds?

Recommendation

That it be recommended to full council that the City Council's Budget for 2025/2026 be agreed providing the Tax Base remains unchanged from the Draft figure provided by Chichester District Council of 12,517.40.

A budget of £1,103,076 £1,211,683 be agreed with a Precept Demand £970,760 and a Band D charge of £77.55 an increase of £6.79 per annum per band D tax payer.

Documents attached

Earmarked Reserves

Planned maintenance Programme

Fees and Charges

K. Martin
Finance Manager & Deputy Town Clerk

CHICHESTER CITY COUNCIL
FINAL BUDGET SUMMARY 2025/2026

	2024/2025 Budget £	2025/2026 Budget £	2026/2027 Budget £	2027/2028B udget £
INCOME				
Council House	53,300	60,400	61,564	62,753
Buttermarket	65,000	77,000	78,694	80,425
Allotments	21,750	22,223	22,706	23,200
Sale of Goods	300	300	300	300
Street name change	3,500	3,500	3,500	3,500
Other	2,500	2,500	2,500	2,500
TOTAL INCOME (Excl. Precept)	146,350	165,923	169,264	172,679
EXPENDITURE				
Recharges to new cost centres	332,842	362,535	316,792	337,725
Civic	12,670	10,670	10,670	10,670
Discretionary	114,900	164,640	164,640	164,640
Allotments	39,738	39,738	39,738	39,738
Council & Committees	85,344	84,856	85,954	87,096
Community Affairs	2,750	2,250	2,250	2,250
Crime & Disorder	49,067	51,030	53,071	55,194
Events	28,020	38,020	28,020	28,020
Statutory Expenses	81,020	81,820	82,652	83,517
Mayoralty	31,560	31,560	31,560	31,560
Council House	360,595	379,994	381,967	385,173
Buttermarket	3,840	3,840	3,840	3,840
City Cross	4,690	4,690	4,690	4,690
St James Obelisk	100	100	100	100
Heritage	440	440	440	440
Henty Field	2,500	2,500	2,500	2,500
TOTAL EXPENDITURE	1,150,076	1,258,683	1,208,884	1,237,153
NET COST OF SERVICES	1,003,726	1,092,760	1,039,620	1,064,474
Reversal of Capital Charges	(47,000)	(47,000)	(47,000)	(47,000)
Interest and investment income	(105,000)	(75,000)	(49,000)	(5,000)
NET OPERATING EXPENDITURE	851,726	970,760	943,620	1,012,474
Transfers (from) / to Earmarked Reserves	0	0	0	0
AMOUNT TO BE MET FROM PRECEPT	851,726	970,760	943,620	1,012,474
Precept on District Council	(851,726)	(970,760)	(943,620)	(1,012,474)
(SURPLUS) / DEFICIT FOR YEAR	0	(0)	(0)	0

	10.96%	13.98%	-2.80%	7.30%
Increase in precept after taking into account the tax base	10.53%			

Expenditure headings	Cost Centre	Description Code	2024/2025 Budget £	2025/2026 Budget £	2026/2027 Budget £	2027/2028 Budget £
Administration						
Staff Costs	101	4001	412,892	427,704	444,812	462,605
Employers NI	101	4002	49,547	55,504	57,724	60,033
Employers Superannuation	101	4003	79,275	85,849	89,283	92,854
Staff expenses	101	4004	300	300	300	300
Ill Health Insurance	101	4005	4,150	5,000	5,000	5,000
Eye tests and corrective appliances	101	4011	300	300	300	300
Staff Recruitment	101	4007	500	500	500	500
Professional Development	101	4008	1,500	3,000	3,000	3,000
Travel and Subsistence	101	4009	100	100	100	100
General Expenses	101	4020	400	400	400	400
Telephone	101	4021	3,000	3,300	3,300	3,300
Postage	101	4022	700	700	700	700
Stationery	101	4023	800	800	800	800
SRCC Subscription	101	4024	50	50	50	50
Petty Cash Expenditure	101	4025	70	70	70	70
Printing	101	4026	300	300	300	300
Photocopying	101	4027	1,100	800	800	800
West Sussex ALC Ltd	101	4029	3,400	3,400	3,400	3,400
South East Employers	101	4030	240	240	240	240
Nat Allotment Gardens Assoc	101	4031	60	60	60	60
Walled Town Friendship	101	4032	130	130	130	130
UNA	101	4033	40	40	40	40
LCAS Subscription (Zurich Municipal)	101	4035	150	150	150	150
Shopwatch subscription/CHIBAC	101	4039	270	270	270	270
Publications	101	4036	150	150	150	150
Computer Improvement/Maint.*	101	4038	16,500	16,500	16,500	16,500
Office Equipment	101	4050	1,670	1,670	1,670	1,670
Bank Charges Payable	101	4051	400	400	400	400
Card Payment System fees	101	4010	300	300	300	300
Professional Fees*	101	4055	2,400	2,400	2,400	2,400
Professional Fees (staff)	101	4055	1,000	1,000	1,000	1,000
Audit Fees	101	4057	2,300	2,300	2,300	2,300
Payroll Admin Costs	101	4059	1,500	1,500	1,500	1,500
Cleaning Sundries	101	4216	70	70	70	70
Accommodation recharge	101	4700	53,300	53,300	53,300	53,300
Subtotal			638,864	668,557	691,319	714,992
Recharges to other services	101	1201	-638,864	-668,557	-691,319	-714,992

EXPENDITURE

AGENDA ITEM 10a

Expenditure headings	Cost Centre	Description Code	2024/2025 Budget £	2025/2026 Budget £	2026/2027 Budget £	2027/2028 Budget £
Civic						
Remembrance Sunday	102	4020	1,400	1,400	1,400	1,400
Custodian Uniforms	102	4111	600	600	600	600
Revaluation and Audit of Civic Regalia	102	4119	2,000	1,200	1,200	1,200
Robes and Hats*	102	4112	250	250	250	250
Cleaning/Repair Insignia*	102	4113	1,000	1,000	1,000	1,000
Civic and Heritage Awards	102	4114	1,000	1,000	1,000	1,000
Civic/Heritage Reception	102	4115	1,500	1,500	1,500	1,500
Official Gifts	102	4116	500	500	500	500
Guild of Mace-Bearers sub.	102	4117	60	60	60	60
Freedom Ceremony	102	4127	1,200	0	0	0
C S O'head recharge	102	4801	250	250	250	250
Administration recharge	102	4800	2,910	2,910	2,910	2,910
Subtotal			12,670	10,670	10,670	10,670
Discretionary						
Flags and Flagpoles	103	4172	1,260	500	500	500
Chichester Tree Trail	xxx	xxxx	0	0	0	0
City Band (Gold level supporter)	xxx	4065	300	300	300	300
Keats statue	xxx	xxxx	0	0	0	0
Blue plaques	103	4182	1,200	1,200	1,200	1,200
Local Historic Interest plaque	xxx	xxxx	500	500	500	500
Bell Tower Clock	103	4063	500	500	500	500
Discretionary Grants	103	4260	50,000	60,000	60,000	60,000
VAAC						
Community Advice Worker			0	44,000	44,000	44,000
Public Realm Projects	103	4296	23,000	23,000	23,000	23,000
Owl Trail (Chestnut tree house)			3,500	0	0	0
Environmental Initiatives	103	4188	800	800	800	800
Planters and baskets	103	4195	15,000	15,000	15,000	15,000
Walled Town Delegates	103	4204	1,000	1,000	1,000	1,000
Capital Charges	103	4900	6,600	6,600	6,600	6,600
C S O'head recharge	103	4801	890	890	890	890
Administration recharge	103	4800	10,350	10,350	10,350	10,350
Subtotal			114,900	164,640	164,640	164,640
Allotments						
Rates & Water	104	4211	1,800	1,800	1,800	1,800
Postage	104	4022	150	150	150	150
Reps/Maint. General	104	4236	6,000	6,000	6,000	6,000
Capital Charges	104	4900	1,300	1,300	1,300	1,300
C S O'head recharge	104	4801	1,450	1,450	1,450	1,450
Administration recharge	104	4800	29,038	29,038	29,038	29,038
Subtotal			39,738	39,738	39,738	39,738

EXPENDITURE

AGENDA ITEM 10a

Expenditure headings	Cost Centre	Description Code	2024/2025 Budget £	2025/2026 Budget £	2026/2027 Budget £	2027/2028 Budget £
Democratic Representation						
C S O'head recharge	105	4801	5,320	5,320	5,320	5,320
Administration recharge	105	4800	64,580	64,580	64,580	64,580
Subtotal			69,900	69,900	69,900	69,900
Corporate Management						
C S O'head recharge	106	4801	25,090	25,090	25,090	25,090
Administration recharge	106	4800	236,512	266,205	220,462	241,395
Subtotal			261,602	291,295	245,552	266,485
Council & Committees						
Staff Costs (Planning)	110	4001	21,291	20,878	21,713	22,582
Employers NI	110	4002	2,555	2,351	2,445	2,543
Employers Superannuation	110	4003	4,088	4,217	4,386	4,561
Councillor Prof Development	110	4008	500	500	500	500
Councillor Travel and Subsistence	110	4009	400	400	400	400
General Expenses	110	4020	150	150	150	150
Local election Expenses *	110	4100	12,000	12,000	12,000	12,000
Refreshments	110	4102	100	100	100	100
C S O'head recharge	110	4801	1,840	1,840	1,840	1,840
Administration recharge	110	4800	21,520	21,520	21,520	21,520
Accommodation recharge	110	4700	19,800	19,800	19,800	19,800
Members expenses	110	4004	1,100	1,100	1,100	1,100
Subtotal			85,344	84,856	85,954	87,096
C S O'head recharge	111	4801	110	110	110	110
Community Develvt admin	111	4800	1,230	1,230	1,230	1,230
Subtotal			1,340	1,340	1,340	1,340
Community Affairs Committee						
International Relations*	201	4185	500	500	500	500
Joint Twinning-Speyer*	201		500	500	500	500
Joint Twinning-Chartres*	201	4186	500	500	500	500
Joint Twinning-Ravenna*	201	4187	500	0	0	0
European Assoc of Historic Towns	201	xxxx	300	300	300	300
C S O'head recharge	201	4801	40	40	40	40
Administration recharge	201	4800	410	410	410	410
Subtotal			2,750	2,250	2,250	2,250

EXPENDITURE

AGENDA ITEM 10a

Expenditure headings	Cost Centre	Description Code	2024/2025 Budget £	2025/2026 Budget £	2026/2027 Budget £	2027/2028 Budget £
Events						
Other Events - civic	202	4164	15,000	25,000	15,000	15,000
Italy Star Reception	202	4166	0	0	0	0
C S O'head recharge	202	4801	1,030	1,030	1,030	1,030
Administration recharge	202	4800	11,990	11,990	11,990	11,990
Subtotal			28,020	38,020	28,020	28,020
Crime and Disorder Initiatives						
Community Wardens	203	4140	49,067	51,030	53,071	55,194
Subtotal			49,067	51,030	53,071	55,194
Statutory Expenses						
War Memorial R&M *	301	4148	2,000	2,000	2,000	2,000
Statues and memorials	301	xxxx	2,000	2,000	2,000	2,000
Footpath Lighting-Energy	301	4150	3,700	3,700	3,700	3,700
Footpath Lighting Maintenance	301	4151	3,780	3,780	3,780	3,780
City Cemetery-Annual Contrib.	301	4152	38,000	38,000	38,000	38,000
Contribution to Public Conveniences	301	4144	20,000	20,800	21,632	22,497
Litten Gardens grounds maintenance contra	301	4153	2,500	2,500	2,500	2,500
Disused burial grounds*	301	4154	500	500	500	500
Misc. Grnd Mtce & Street Furn.*	301	4156	500	500	500	500
Street Naming & Signage*	301	4157	4,000	4,000	4,000	4,000
C S O'head recharge	301	4801	320	320	320	320
Administration recharge	301	4800	3,720	3,720	3,720	3,720
Subtotal			81,020	81,820	82,652	83,517

EXPENDITURE

AGENDA ITEM 10a

Expenditure headings	Cost Centre	Description Code	2024/2025 Budget £	2025/2026 Budget £	2026/2027 Budget £	2027/2028 Budget £
Mayoralty						
Travel and Subsistence	401	4009	1,000	1,000	1,000	1,000
General Expenses	401	4020	1,000	1,000	1,000	1,000
Mayors Allowance	401	4125	4,000	4,000	4,000	4,000
Deputy Mayor's Allowance	401	xxxx	0	500	500	500
Mayor at Home-Summer	401	4130	0	0	0	0
Mayor at Home-Christmas	401	4131	2,200	1,700	1,700	1,700
Receptions Other	401	4132	1,000	1,000	1,000	1,000
Accommodation recharge	401	4700	8,900	8,900	8,900	8,900
C S O'head recharge	401	4801	1,060	1,060	1,060	1,060
Administration recharge	401	4800	12,400	12,400	12,400	12,400
Subtotal			31,560	31,560	31,560	31,560
Council House						
Staff Costs (Custodians)	501	4001	39,006	40,317	41,930	43,607
Employers NI	501	4002	4,681	6,438	6,696	6,963
Employers Superannuation	501	4003	7,489	11,821	12,294	12,786
Overtime	501	4012	16,430	18,200	17,774	18,485
Professional fees (paintings)	501	4055	2,000	2,000	2,000	2,000
Publicity	501	4101	6,000	6,000	6,000	6,000
Rates and Water	501	4211	48,845	54,370	54,370	54,370
Bid membership	501	4206	1,350	1,404	1,460	1,519
Electricity	501	4214	8,000	8,000	8,000	8,000
Gas	501	4215	9,000	9,000	9,000	9,000
General cleaning	501	4216	2,300	2,300	2,300	2,300
Cleaning and window cleaning	501	4212	5,000	9,400	9,400	9,400
Council House equipment	501	4250	1,950	2,500	2,500	2,500
Alarm main servicing and monitoring	501	4217	800	850	850	850
Key holding and call outs	501	4217	700	700	700	700
Lift Service Contract and R&M	501	4218	1,700	1,700	1,700	1,700
Fire Alarm service maintenance and monitoring	501	4219	460	180	180	180
Emergency Lighting	501	4209	1,500	750	750	750
Fire Extinguishers	501	4210	1,250	1,250	1,250	1,250
Automatic door service contract and R&M	501	4221	650	650	650	650
Insurance	501	4225	11,000	11,000	11,000	11,000
Wedding Licences*	501	4201	710	710	710	710
Premises Licence	501	4227	510	700	700	700
Council House R&M & improvements*	501	4231	8,000	8,000	8,000	8,000

EXPENDITURE

AGENDA ITEM 10a

Expenditure headings	Cost Centre	Description Code	2024/2025 Budget £	2025/2026 Budget £	2026/2027 Budget £	2027/2028 Budget £
Cyclical maintenance budget*	501	4238	3,000	1,250	1,250	1,250
Health and Safety	501	4245	2,000	1,500	1,500	1,500
CCTV service contract and R&M	501	4234	400	400	400	400
Council Chamber redecorations	xxx	xxxx	0	0	0	0
MUGA running costs	xxx	xxxx	750	750	750	750
Provision for vehicle replacement	xxx	xxxx	0	10,000	10,000	10,000
Running costs for van	501	4291	1,800	2,500	2,500	2,500
Energy efficiency initiatives (boilers)	xxx	xxxx	0	0	0	0
Maintenance of bus shelter	501	4145	500	500	500	500
Lightning Protection service and R & M*	501	4241	180	220	220	220
Heating, ventilation and air conditioning	501	4222	4,500	2,500	2,500	2,500
Display Energy Certificate*	501	4242	400	400	400	400
Wedding expenditure	501	4246	500	500	500	500
Space equivalent to hire	501	xxxx	6,000	0	0	0
C S O'head recharge	501	4801	22,773	22,773	22,773	22,773
Administration recharge	501	4800	181,361	181,361	181,361	181,361
Capital Charges	501	4900	39,100	39,100	39,100	39,100
Subtotal			442,595	461,994	463,967	467,173
Accomm. Recharges to other services	501	1201	-82,000	-82,000	-82,000	-82,000
Market House						
Professional fees (legal fees)	502	4055	2,500	2,500	2,500	2,500
C S O'head recharge	502	4801	110	110	110	110
Administration recharge	502	4800	1,230	1,230	1,230	1,230
Subtotal			3,840	3,840	3,840	3,840
City Cross						
Electricity	504	4214	300	300	300	300
Reps/Maint. General	504	4236	500	1,000	1,000	1,000
City Cross Conservation *	504	4300	2,000	2,000	2,000	2,000
Clock service contract and R&M*	504	4302	1,000	500	500	500
C S O'head recharge	504	4801	70	70	70	70
Administration recharge	504	4800	820	820	820	820
Subtotal			4,690	4,690	4,690	4,690
St James Obelisk						
Reps/Maint. General*	505	4236	100	100	100	100
Subtotal			100	100	100	100
Heritage						
C S O'head recharge	506	4801	30	30	30	30
Administration recharge	506	4800	410	410	410	410
Subtotal			440	440	440	440
Henty Field						
Reps/Maint. General	508	4236	2,500	2,500	2,500	2,500
Subtotal			2,500	2,500	2,500	2,500
Transfer from Asset Mgt. Rev. Acc.			-47,000	-47,000	-47,000	-47,000
TOTAL EXPENDITURE			1,103,076	1,211,683	1,161,884	1,190,153

INCOME

AGENDA ITEM 10a

Income headings	Cost Centre	Description Code	2024/2025 Budget £	2025/2026 Budget £	2026/2027 Budget £	2027/2028 Budget £
Council House						
Hire Charges-Assembly Room	501	1001	31,500	32,193	32,901	33,625
Hire Charges-Court Room	501	1002	18,500	18,907	19,323	19,748
Wedding Income	501	1012	1,500	7,500	7,500	7,500
Solar Panel Income	501	1011	1,800	1,800	1,840	1,880
Street name change	103	1060	3,500	3,500	3,500	3,500
Hanging Basket Income	501	1013	2,500	2,500	2,500	2,500
Subtotal			59,300	66,400	67,564	68,753
Buttermarket						
Rental income	502	1120	65,000	77,000	78,694	80,425
Subtotal			65,000	77,000	78,694	80,425
Allotments						
Allotment rents	104	1020	21,500	21,973	22,456	22,950
Licence agreements	104	1028	250	250	250	250
Subtotal			21,750	22,223	22,706	23,200
Sales of Goods / Misc. income	101	1075	300	300	300	300
Other						
Precept Received	101	1176	851,726	970,760	943,620	1,012,474
Interest Received - General	101	1196	105,000	75,000	49,000	5,000
CDC Share of grant			0	0	0	0
Subtotal			956,726	1,045,760	992,620	1,017,474
TOTAL INCOME			1,103,076	1,211,683	1,161,884	1,190,153

Earmarked Reserve Balances

<u>Earmarked Reserves</u>	Bal 01/10/2024	Total
Local Elections	34,209	£12,000 is transferred from the Rev Acc per annum to assist with the cost of elections.
Painting Restoration (Prof fees)	5,700	To assist with Council House Professional fees
Brewery Field	6,531	To assist with ground works in the future.
Chi in Bloom (hanging baskets)	5,000	To assist with Chi in Bloom projects, such as cost of weight testing hanging baskets.
Council House	188,800	To assist with refurbishment works and five year works programme including lift replacement
Solar Panels	3,000	Set aside for replacement solar panels
Lift contract	7,200	Set aside for major repairs to the lift
Joint Twinning - Chartres	3,058)Transferred to or from revenue account as required. (Anniversaries)
Joint Twinning - Ravenna	7,832)Transferred to or from revenue account as required. (Anniversaries)
International Relations	4,078)Transferred to or from revenue account as required.
City Cross Conservation	20,117	£2,000 put into reserves every year as part of a rolling programme.
St James Obelisk	2,000	£100 transferred into reserve each year for future maintenance.
Civic Regalia	13,199	£2,000 put into reserves every year as part of a rolling programme. (Audit completed 2019)
Litten Gardens	3,000	To assist with costly tree works.
War Memorial	6,004	To assist with restoration works required.
Disused Burial Ground Maintenance	11,070	Grounds maintenance and tree works set aside for emergency works.
Benches	10,471	From WSCC to maintain street furniture
Allotment Improvements	27,384	Specific reserve set up for Allotment Improvements.
Allotment deposits	2,950	
Bus shelter	23,723	S106 money from WSCC
The Market House	16,413	Set up to cover Buttermarket professional fees or loss of rent.
S106 woolstaplers	3,660	to cover exp incurred
	405,398	

AGENDA ITEM 10a

PLANNED MAINTENANCE PROJECTION 2024 - 2029						
	2024/25	2025/26	2026/27	2027/28	2028/29	Comments
THE COUNCIL HOUSE						
Council House Reserve (incl. Council Chamber refurb/Lift reserve and major expenditure)	£ 20,000.00	£ 20,000.00	£ 20,000.00	£ 20,000.00	£ 20,000.00	A Council House reserve is maintained.
Upgrade insulation and draught proofing		£ 5,000.00				In house - funded from Council House Reserve
The Old Court Room Redecoration		£ 750.00				Done in-house. Materials cost only
Assembly Room refurbishment		£ 60,000.00				Funded from Council House reserve
Re-point external walls			£ 30,000.00			Funded from Council House reserve
Town Clerks Office - damp		£ 8,000.00				Funded from Council House reserve
Secondary Glazing to single glazed windows	£ 30,000.00					Funded from Energy Efficiency Cil
Solar panels		£ 28,000.00				Funded from Energy Efficiency Cil
The Old Court Room - floor refurbishment		£ 2,000.00				Done in-house. Materials cost only
External Redecoration and repairs		£ 60,000.00				Roofing guttering
Replacement of Roof Lantern	£ 35,000.00					Cil - part of energy efficiency
Redecoration of main entrance, stairs and landing		£ 30,000.00				
Redecoration of Crush Bar and Kitchen		£ 5,000.00				Inhouse - allowance for materials
Replacement of carpet in OCR & Lion St corridors, lift lobby (retain existing stair carpet and nosings)		£ 12,000.00				
MARKET CROSS						
General cleaning & Maintenance	£ 750.00	£ 750.00	£ 750.00	£ 750.00	£ 750.00	Existing budgets
Cleaning & Repairs			£ 10,000.00			
LED Lighting upgrade		£ 10,000.00				
ST MARTINS GARDEN						
wall	£ 500.00	£ 500.00	£ 500.00	£ 500.00	£ 500.00	Build up reserve
LITTEN GARDENS						
Grounds maintenance	£ 30,000.00	£ 2,500.00	£ 2,500.00	£ 2,500.00	£ 2,500.00	Existing budgets
Trees	£ 1,250.00	£ 1,250.00	£ 1,250.00	£ 1,250.00	£ 1,250.00	Build up reserve
Sculptures (include Keats, Eastgate Square wooden sculpture and seating)	£ 2,000.00	£ 10,000.00	£ 200.00	£ 200.00	£ 200.00	Build up reserve. Cleaning, oiling, waxing etc.

PLANNED MAINTENANCE PROJECTION 2024 - 2029						
	2024/25	2025/26	2026/27	2027/28	2028/29	Comments
THE BREWERY FIELD						
Grounds maintenance	£ 1,000.00	£ 1,000.00	£ 1,000.00	£ 1,000.00	£ 1,000.00	
Trees	£ 1,000.00	£ 1,000.00	£ 1,000.00	£ 1,000.00	£ 1,000.00	Build up reserve
Bins, goal posts, benches etc.	£ 500.00	£ 1,500.00	£ 500.00	£ 500.00	£ 500.00	Build up reserve
ALLOTMENTS						
St Paul's fence (Woodlands Lane boundary)	£ 1,500.00	£ 20,000.00	£ 1,500.00	£ 1,500.00	£ 1,500.00	Existing budget - replace in stages. Materials only
Water supply pipe replacement (all sites except Durnford Close)	£ 1,000.00	£ 1,000.00	£ 1,000.00	£ 1,000.00	£ 1,000.00	Build up reserve
Fencing reserve (for future replacement - all sites)	£ 1,000.00	£ 1,000.00	£ 1,000.00	£ 1,000.00	£ 1,000.00	Build up reserve
Trees - all sites	£ 2,000.00	£ 5,000.00	£ 5,000.00	£ 5,000.00	£ 5,000.00	Build up reserve
BIKE RACKS						
Repairs and refurbishment	£ 100.00	£ 500.00	£ 500.00	£ 500.00	£ 500.00	Cleaning and minor repairs
BUS SHELTERS						
Repairs & Maintenance	£ 2,500.00	£ 2,500.00	£ 2,500.00	£ 2,500.00	£ 2,500.00	
Cleaning & General Repairs/lamp replacement	£ 750.00	£ 750.00	£ 750.00	£ 750.00	£ 750.00	Existing budgets
CATHEDRAL BEDS	£ 30,000.00	£ 20,000.00	£ 20,000.00	£ 20,000.00	£ 20,000.00	Funded from Cil
	£ 160,850.00	£ 310,000.00	£ 99,950.00	£ 59,950.00	£ 59,950.00	

Purchase electric vehicle	£ 50,000.00					Cil
Streetlights	£ 16,000.00	£ 16,000.00	£ 16,000.00	£ 16,000.00	£ 16,000.00	Cil
Traffic schemes	£ 3,000.00	£ 11,000.00	£ 10,000.00	£ 10,000.00	£ 10,000.00	Cil
Improve City signage £20,000	£ 10,462.28	£ 10,000.00				Cil
Council house entrance project		£ 70,000.00	£ 150,000.00			Cil
Energy Efficiency Schemes 200k	£ 170,467.00					Cil
Pavements - £100,000			£ 400,000.00			Cil
Neighbourhood Plan – up tp £100,000				£ 29,685.52		Cil
Tree planting £3,000	£ 3,000.00					Cil
New Park Centre		£ 50,000.00	£ 50,000.00	£ 50,000.00		Cil
Bandstand		£ 150,000.00				Cil
Community Noticeboards	£ 14,500.00					Cil
Cathedral Green	£ 20,000.00					Cil
Crane Street		£ 8,000.00				Cil

AGENDA ITEM 10a

PLANNED MAINTENANCE PROJECTION 2024 - 2029						
	2024/25	2025/26	2026/27	2027/28	2028/29	Comments
Brewery Field	£ 2,500.00					Cil
Community Grants	£ 50,000.00	£ 50,000.00	£ 50,000.00	£ 50,000.00	£ 50,000.00	Cil
Community Hall (South of city)				£ 1,000,000.00		Cil
Playgrounds		£ 400,000.00				Cil

key

Existing reserves

Existing budgets

Cil

ROOM HIRE CHARGES

		Actual 2024 - 2025			Proposed 2025 - 2026			Proposed Increase (Inc VAT)
		Per hour (exc VAT)	VAT	TOTAL rate per hour	Per hour (exc VAT)	VAT	TOTAL rate per hour	Difference
THE ASSEMBLY ROOM (inc Crush Bar)								
Mon - Fri	Daytime (9am to 5pm)	£28.00	£5.60	£33.60	£28.62	£5.72	£34.34	£0.74
	Evening (5pm to 10pm)	£44.00	£8.80	£52.80	£44.97	£8.99	£53.96	£1.16
	Per hour after 10pm - 11:59pm	£65.00	£13.00	£78.00	£66.43	£13.29	£79.72	£1.72
Saturday	Daytime (9am to 5pm)	£44.00	£8.80	£52.80	£44.97	£8.99	£53.96	£1.16
	Evening (5pm to 10pm)	£52.00	£10.40	£62.40	£53.14	£10.63	£63.77	£1.37
	Per hour after 10pm - 11:59pm	£65.00	£13.00	£78.00	£66.43	£13.29	£79.72	£1.72
	Damage deposit for parties	£300.00	£60.00	£360.00	£306.60	£61.32	£367.92	£7.92
	Dismantle stage (when required)	£53.33	£10.67	£64.00	£54.50	£10.90	£65.40	£1.41
	Hire of projector	£27.50	£5.50	£33.00	£28.11	£5.62	£33.73	£0.73
	Hire of large projector screen	£31.67	£6.33	£38.00	£32.37	£6.47	£38.84	£0.84
THE CRUSH BAR (exc The Assembly Room)								
<i>At City Council discretion</i>								
		Per hour (exc VAT)	VAT	TOTAL rate per hour	Per hour (exc VAT)	VAT	TOTAL rate per hour	Difference
Mon - Fri	Daytime (9am to 5pm)	£15.00	£3.00	£18.00	£15.33	£3.07	£18.40	£0.40
THE OLD COURT ROOM								
		Per hour	VAT	TOTAL rate	Per hour	VAT	TOTAL	Difference
Mon - Fri	Daytime (9am to 5pm)	£19.00	£3.80	£22.80	£19.42	£3.88	£23.30	£0.50
	Evening (5pm to 10pm)	£36.00	£7.20	£43.20	£36.79	£7.36	£44.15	£0.95
	Per hour after 10pm - 11:59pm	£45.00	£9.00	£54.00	£45.99	£9.20	£55.19	£1.19
Saturday	Daytime (9am to 5pm)	£36.00	£7.20	£43.20	£36.79	£7.36	£44.15	£0.95
	Evening (5pm to 10pm)	£45.00	£9.00	£54.00	£45.99	£9.20	£55.19	£1.19
	Per hour after 10pm - 11:59pm	£50.00	£10.00	£60.00	£51.10	£10.22	£61.32	£1.32
	Damage deposit for parties	£300.00	£60.00	£300.00	£306.60	£61.32	£367.92	£67.92
	Hire of projector	£27.50	£5.50	£33.00	£28.11	£5.62	£33.73	£0.73
	Hire of small projector screen	£15.00	£3.00	£18.00	£15.33	£3.07	£18.40	£0.40
WEDDINGS								
		Per hour	VAT	TOTAL rate	Per hour	VAT	TOTAL	Difference
The Council Chamber	Weekday ceremony ONLY	£350.00	£70.00	£420.00	£357.70	£71.54	£429.24	£9.24
	Saturday wedding ceremony ONLY	£525.00	£105.00	£630.00	£536.55	£107.31	£643.86	£13.86
The Assembly Room	Reception only (9am to 10pm)	£908.33	£181.67	£1,090.00	£928.31	£185.66	£1,113.98	£23.98
	Weekday ceremony (Chamber) and reception in	£1,083.33	£216.67	£1,300.00	£1,107.16	£221.43	£1,328.60	£28.60
	Saturday wedding ceremony (Chamber) and	£1,167.50	£233.50	£1,401.00	£1,193.19	£238.64	£1,431.82	£30.82
	Per hour after 10pm - 11:59pm	£65.00	£13.00	£78.00	£66.43	£13.29	£79.72	£1.72
	Dismantle stage (when required)	£53.33	£10.67	£64.00	£54.50	£10.90	£65.40	£1.41
	Damage deposit for receptions	£300.00	£60.00	£360.00	£306.60	£61.32	£367.92	£7.92
The Old Court Room	Reception only (9am to 10pm)	£570.83	£114.17	£685.00	£583.39	£116.68	£700.07	£15.07
	Weekday ceremony (Chamber) and reception in	£745.83	£149.17	£895.00	£762.24	£152.45	£914.69	£19.69
	Saturday wedding ceremony (Chamber) and	£833.33	£166.67	£1,000.00	£851.66	£170.33	£1,022.00	£22.00
	Per hour after 10pm - 11:59pm	£45.00	£9.00	£54.00	£51.10	£10.22	£61.32	£7.32
	Damage deposit for receptions	£300.00	£60.00	£360.00	£306.60	£61.32	£367.92	£7.92
ALLOTMENT CHARGES								
All Allotments (VAT Not Applicable)								
		Unit Rate	VAT	TOTAL	Unit Rate	VAT	TOTAL	Difference
	- Per rod	£11.00	£0.00	£11.00	£11.25	£0.00	£11.25	£0.25
	New tenancy/tenancy termination admin fee	£25.00	£0.00	£25.00	£25.00	£0.00	£25.00	£0.00
	New tenancy deposit (returnable)	£50.00	£0.00	£50.00	£50.00	£0.00	£50.00	£0.00
	Key issue fee	£5.00	£0.00	£5.00	£5.00	£0.00	£5.00	£0.00
STREET NAMING AND NUMBERING FEES (VAT Not Applicable)								
		Unit Rate	VAT	TOTAL	Unit Rate	VAT	TOTAL	Difference
	New or amended building name of an existing property	£40.00	£0.00	£40.00	£40.00	£0.00	£40.00	£0.00
	New or amended building name of an existing property (commercial)	£150.00	£0.00	£150.00	£150.00	£0.00	£150.00	£0.00
	Letter confirming change of house name/postal number or address.	£20.00	£0.00	£20.00	£20.00	£0.00	£20.00	£0.00
	Naming/numbering of a new Development/Street (Per Phase)	£150.00	£0.00	£150.00	£150.00	£0.00	£150.00	£0.00
	Naming/numbering of a new Development/Street (Per Plot/Unit)	£20.00	£0.00	£20.00	£20.00	£0.00	£20.00	£0.00
	Changes to Development layout after notification (Per Plot/Unit)	£20.00	£0.00	£20.00	£20.00	£0.00	£20.00	£0.00
	Changes of Street name requested by residents	£250.00	£0.00	£250.00	£250.00	£0.00	£250.00	£0.00
	Changes of Street name requested by residents (Per Property)	£25.00	£0.00	£25.00	£25.00	£0.00	£25.00	£0.00
BANNERS								
		Unit Rate	VAT	TOTAL	Unit Rate	VAT	TOTAL	Difference
	Administration fee	£35.00	£7.00	£42.00	£35.00	£7.00	£42.00	£0.00
HANGING BASKETS								
		Unit Rate	VAT	TOTAL	Unit Rate	VAT	TOTAL	Difference
	Per basket	£75.00	£15.00	£90.00	£80.00	£16.00	£96.00	£6.00

Bank Reconciliation Statement as at 31/08/2024
for Cashbook 1 - Imprest Account

AGENDA ITEM 12a

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Imprest Account-Unity	31/08/2024	112	9,282.55
			<u>9,282.55</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			9,282.55
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			9,282.55
		Balance per Cash Book is :-	9,282.55
		Difference is :-	0.00

Signatory 1:

Name MICHELLE CARTER Signed  Date 03/09/24

Signatory 2:

Name KIM MARTIN Signed  Date 03/09/24

Bank Reconciliation Statement as at 30/09/2024
for Cashbook 1 - Imprest Account

AGENDA ITEM 12a

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Imprest Account-Unity	30/09/2024	113	12,475.85
			<u>12,475.85</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			12,475.85
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			12,475.85
		Balance per Cash Book is :-	12,475.85
		Difference is :-	0.00

Signatory 1:

Name MICHELLE CARTER Signed  Date 14/10/24

Signatory 2:

Name Kim Mearns Signed  Date 16/10/24

Bank Reconciliation Statement as at 31/08/2024
for Cashbook 2 - Unity Trust Current Account

AGENDA ITEM 12a

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Current account-Unity	31/08/2024	134	66,911.48
			<u>66,911.48</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			66,911.48
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			66,911.48
		Balance per Cash Book is :-	66,911.48
		Difference is :-	0.00

Signatory 1:

Name Kim MARTIN Signed [Signature] Date 11/09/24

Signatory 2:

Name MICHELLE CARTER Signed [Signature] Date 11/09/24

Bank Reconciliation Statement as at 30/09/2024
for Cashbook 2 - Unity Trust Current Account

AGENDA ITEM 12a

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Current account-Unity	30/09/2024	135	406,778.24
			<u>406,778.24</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			406,778.24
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			406,778.24
		Balance per Cash Book is :-	406,778.24
		Difference is :-	0.00

Signatory 1:

Name Kim MERRIN Signed [Signature] Date 28/10/24

Signatory 2:

Name MICHELLE CARTER Signed [Signature] Date 28/10/24

List of Payments made between 01/08/2024 and 30/09/2024

AGENDA ITEM 12b

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
01/08/2024	Square	TRANS	3.00		Square Fees re HM 2024-5001
01/08/2024	Cerberus Networks Limited	DD03	57.60		Broadband for C/Hse Jul 24
01/08/2024	O2 - Telephonica UK Ltd	DD04	92.40		Staff mobiles for July 24
01/08/2024	Barclaycard	DD	1,738.52		Barclaycard
05/08/2024	Business Stream	DD05	86.69		Water PF Rd - Allots to 07.07
05/08/2024	Business Stream	DD06	112.49		Water - St J Allots to 08/07
06/08/2024	Business Stream	DD07	212.55		Water - St P Allots to 08/07
12/08/2024	West Sussex County Council	BACS05	42,145.35		Salaries for July 2024
15/08/2024	Chichester District Council	DD01	5,433.00		Business Rates C/Hse 24/25
15/08/2024	Chichester District Council	DD02	101.30		BID Levy for 24/25
21/08/2024	Drax	DD09	875.06		Elec - Unmetered to 31.07.24
21/08/2024	Business Stream	DD10	101.33		Water - Wh Rd Allots to 21/08
21/08/2024	Business Stream	DD12	460.93		Water - C/Hses to 22/07
22/08/2024	South East Employers	BACS01	1,254.00		5 x Job evaluations
22/08/2024	Caroline Wheaton	BACS02	1,473.51		Deposit carving blocks FI Rd
22/08/2024	Amazon	BACS03	1,084.07		Motorola G84 phone - JB
22/08/2024	Lenovo Technology (UK) Ltd	BACS04	2,937.49		1 x Yoga 7i Laptop - JB
22/08/2024	Square	TRANS	14.51		Square Fees
23/08/2024	Chichester District Council	DD11	119.40		Refuse & Recycle - Aug 2024
02/09/2024	Stocksigns Limited	BACS01	3,498.00		Speed Ind dev, batts & bracket
02/09/2024	CRG Direct Ltd	BACS03	15,916.80		Re Inv 45475 Solar panel insta
02/09/2024	Cerberus Networks Limited	DD02	58.80		Broadband - C/Hse Aug 24
02/09/2024	Renault Finance	DD06	30.00		Ann Lease for Battery-Elec Van
03/09/2024	O2 - Telephonica UK Ltd	DD01	92.40		Staff Mobile Phones - Aug24
06/09/2024	Ampetronic Limited	BACS02	1,298.76		Hearing Loop for A/Room
06/09/2024	Vaughtons	BACS04	1,023.60		Credit for Case -Mayors Chain
06/09/2024	Chichester BID	BACS05	3,000.00		Discretionary Grant 02/09/24
16/09/2024	Vodafone Ltd	DD03	19.11		B/Band + phone - St J - Aug24
16/09/2024	Chichester District Council	DD07	5,433.00		Business Rates C/Hse 24/25
16/09/2024	Chichester District Council	DD08	101.30		BID Levy for 24/25
17/09/2024	Drax	DD04	885.16		Elec Unmetered Supply - Aug 24
20/09/2024	Chichester District Council	DD05	119.40		Refuse & Recycle - Sep 24
23/09/2024	Barclaycard	DD	3,360.45		Barclaycard Sept 2024
24/09/2024	Imprest Account	TRANSFER	10,000.00		Transfer
24/09/2024	West Sussex County Council	BACS12	42,821.31		August 2024 Salaries
26/09/2024	Metal Craft Fabrications (Hava	BACS06	1,512.00		Gate Frame & hinges - C/Hse
26/09/2024	Aspect Electrical Contractors	BACS07	1,756.56		Carry out Elec works - M/par
26/09/2024	R J Lifts Group Ltd	BACS08	3,678.00		Hydraulic RAM seal - Lift
26/09/2024	Marmax Products	BACS09	2,605.20		4 x benches & g/plates - KAAG
26/09/2024	Mor Flooring Ltd	BACS10	7,816.28		Supply & lay ply - C/Bar Floor
26/09/2024	Albion Stone Plc	BACS11	1,173.50		Stone plinths - Florence proj
30/09/2024	Renault Finance	DD09	30.00		Ann Lease for Battery-Elec Van
30/09/2024	Unity Trust Bank	TRANS	6.90		Bank Charges - Manual Handling
30/09/2024	Unity Trust Bank	TRANS	46.05		Bank Charges - Service Charge
30/09/2024	Square	TRANS	2.11	SQ04	Square Fees - Sep 24
Total Payments			164,587.89		

List of Payments made between 01/08/2024 and 30/09/2024

AGENDA ITEM 12b

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
01/08/2024	T V Licensing	DD01	169.50		TV Licence 24/25 C/Hse
08/08/2024	Microsoft	BACS01	55.11		Microsoft Licence adjustments
08/08/2024	Jewson - Stark Building Materi	BACS02	117.60		MOT sub-base bulk bag StP
08/08/2024	Super Signs	BACS03	60.00		St name tacks - Station Rd
08/08/2024	Dyson King (Architectural Iron	BACS04	82.30		2 x Abus Padlocks - Allots
08/08/2024	Agilico Workplace Technologies	BACS05	436.13		Canon wide printer to 22.7.25
08/08/2024	Mulberry and Co	BACS06	240.00		Clerks Training Programme - PL
08/08/2024	Luna Clean	BACS07	680.46		Cleaning C/Hse - Jul 24
08/08/2024	Amazon	BACS08	390.40		300Pcs Rivet nut set
08/08/2024	Screwfix	BACS09	184.44		Doorbell for attn CAB office
08/08/2024	Covers Trade Centre Branch	BACS10	182.76		12 x bags Post Fix B/Field
08/08/2024	Beaver Tool Hire	BACS11	35.28		Hire of WackerPlate Tool - StP
08/08/2024	Ricara Limited	BACS12	96.24		4 x CCC logo Uniform Shirts
08/08/2024	Recycle Southern Ltd	BACS13	160.08		Tipping waste - St James Allot
08/08/2024	SLCC Enterprises Ltd	BACS14	780.00		PL Course 06.08.24 - Marketing
08/08/2024	Goodrowes of Chichester Ltd	BACS15	72.33		Plumb. mats - Water leak - StP
08/08/2024	The Woodhorn Group Ltd	BACS17	76.25		Green Waste Tip - Jul 24
08/08/2024	Visual Hygiene Cleaning Servic	BACS18	180.00		Window Cleaning -C/Hse 23.7.24
08/08/2024	Osborne Signs Ltd	BACS19	498.00		Paint & signwrite Pennant Flag
08/08/2024	Mr S Holman	BACS20	18.00		Westhampnett Allot waste
08/08/2024	Mayors Charity Account	BACS21	149.00		Raffle takings gala less DJ
16/08/2024	Midlands Signs Leicester Ltd T	BACS16	282.00		Street Sign for Pine Grove
22/08/2024	C Adams	BACS22	7.99		De-bobble tool for chairs
22/08/2024	Mrs Sam Tate	BACS23	20.00		Eye Test Allowance - 16.08.24
22/08/2024	Screwfix	BACS24	24.21		Telephone Sockets & boxes
22/08/2024	Screwfix	BACS25	45.45		2 x Diamond Blades
22/08/2024	Vodafone Ltd	BACS26	19.32		B/Band for Litten CCTV -Aug24
22/08/2024	DCK ACCOUNTING SOLUTIONS	BACS27	105.00		Investment consult Committee
22/08/2024	South Downs Water Co Ltd	BACS28	39.60		3 x 19L Water bottles -empties
22/08/2024	Covers Trade Centre Branch	BACS29	112.74		Postfix x 12 + brushes -Bracks
22/08/2024	C Brewer & Sons Ltd	BACS30	136.60		Undercoat for paint - C/Hse
30/08/2024	Mr S Holman	BACS31	34.19		Pack Coffee 180 sachets
30/08/2024	Screwfix	BACS32	115.91		Pulley wheel & access panel
30/08/2024	Covers Trade Centre Branch	BACS33	640.73		6 x Y/Cream stone bulk bags
30/08/2024	Jane Walker Event Floristry	BACS34	90.00		3 x Registrars flower displays
30/08/2024	Pestforce	BACS35	80.00		Treat Wasps nest - Litten Gds
30/08/2024	Perfect Portables Limited	BACS36	450.00		Hire 4 x Toilets - Gala 24
30/08/2024	Lenovo Technology (UK) Ltd	BACS37	48.98		2 x Power chargers for Laptops
30/08/2024	C Adams	BACS38	22.18		Kitch roll x 6 + Fairy liq x10
30/08/2024	Mr D Jenkins	BACS39	25.39		Dishwasher Salt + Hoover bags
30/08/2024	Blayde Security Ltd	BACS40	298.80		Supply 3 x Security for Gala
30/08/2024	Jewson - Stark Building Materi	BACS41	32.06		Joist treatment & Fence Post
30/08/2024	Friends of Chartres Twinning A	BACS42	28.00		Mayor + Consort Event Supper
06/09/2024	Chichester Farm Machinery Ltd	BACS01	261.58		Ego Power Inverter
06/09/2024	Dyson King (Architectural Iron	BACS02	20.99		2 x Brass clasp & Staples
06/09/2024	South Downs Water Co Ltd	BACS03	21.60		Water Cooler Rent to 17.12.24
06/09/2024	Allstar	BACS04	119.87		Fuel for Tipper Truck

List of Payments made between 01/08/2024 and 30/09/2024

AGENDA ITEM 12b

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
06/09/2024	Chichester Open Studios	BACS05	84.00		Refund duplicate pay of Inv
06/09/2024	Gravel Lane Garage Services Lt	BACS06	168.00		2 x Tyres for Tipper Truck
06/09/2024	Fellwood Tree Surgeons Ltd	BACS07	900.00		Work on Ash Trees - St P Bur
06/09/2024	Screwfix	BACS08	90.35		Wood Planer& blades - Doors
06/09/2024	K S Electrical & Plumbing Serv	BACS09	300.00		Attend to leak @ StP Allots
06/09/2024	Mulberry and Co	BACS10	330.00		Various Training - RC & ST
06/09/2024	Carers Support W Sussex	BACS11	967.28		Discretionary Grant 02/09/2024
06/09/2024	Amazon	BACS12	47.83		Pk of 2 x 1.5V Batteries
06/09/2024	The Woodhorn Group Ltd	BACS13	152.50		Green waste disp -Aug 24
06/09/2024	TRP (Chichester) Ltd	BACS14	382.80		50% Supp & Fit 5 x glass panes
24/09/2024	Microshade Business Consultant	BACS15	967.68		1/2 yr Hosting -Citrix/Rialtas
24/09/2024	Amazon	BACS16	70.93		Foot rest for KC - Foot injury
24/09/2024	Dean Floyd	BACS17	134.55		Materials C/Hse repairs + Milk
24/09/2024	Screwfix	BACS18	571.24		Foil insulation - Coun Hse
24/09/2024	Vodafone Ltd	BACS19	19.32		B/Band for Litten CCTV
24/09/2024	Fellwood Tree Surgeons Ltd	BACS20	270.00		Stump grind 1 x Ash - StP All
24/09/2024	South Downs Water Co Ltd	BACS21	21.60		3 x 19L Water Bottles -empties
24/09/2024	Recognition Express Southern	BACS22	17.83		2 x Magnetic badges for Staff
24/09/2024	Pitney Bowes Ltd	BACS23	298.75		Postal Credit - Franking mach
24/09/2024	GW Shelter Solutions Ltd	BACS24	210.00		Cleaning of 5 x Bus Shelters
24/09/2024	Super Signs	BACS25	90.00		Fixings for Speed Ind Device
24/09/2024	Jewson - Stark Building Materi	BACS26	15.29		Treated joists x 7.2M C/Hse
24/09/2024	Visual Hygiene Cleaning Servic	BACS27	80.00		Window Cleaning - C/Hse 3/9
24/09/2024	Covers Trade Centre Branch	BACS28	184.69		Spacesaver Insulatio100mm roll
24/09/2024	Jane Walker Event Floristry	BACS12	60.00		2 x flower arrange - Weddings
30/09/2024	Unity Trust Bank	TRANS	18.00		Service Charge
Total Payments			14,199.71		

PAYMENTS MADE BY BARCLAYCARD
ANALYSIS OF STATEMENTS FOR AUGUST 2024

AGENDA ITEM 12c

	Date	Supplier	Detail	Net £	VAT £	Total £		
1	15/07/2024	Zoom	Zoom	38.97	7.79	46.76	4038	101
2	16/07/2024	Booking.com	Hotel (speyer)	217.97	14.91	232.88	4020	401
3	17/07/2024	Vistaprint	pull up banner (CAB)	63.82	11.67	75.49	4163	202
4	17/07/2024	Discount displays	flags (CAB)	187.40	37.48	224.88	4163	202
5	19/07/2024	Lufthansa	flight	146.99		146.99	4009	401
6	23/07/2024	Facebook	advertising	9.80	1.96	11.76	4103	401
7	26/07/2024	WH Smith	dividers	3.74	0.75	4.49	4023	101
8	29/07/2024	Signet Locks	keypad access lock	141.14	28.23	169.37	4250	501
9	01/08/2024	Ebay	wifi mesh equipment	70.79	14.16	84.95	4250	501
10	02/08/2024	Adobe	creative software	65.49		65.49	4038	101
11	05/08/2024	Facebook advertising		20.83	4.17	25.00	4103	401
12	05/08/2024	Microsoft	additional users	16.40	3.28	19.68	4038	101
13	07/08/2024	St Johns Ambulance	First aid kits	166.50	33.30	199.80	4245	501
14	07/08/2024	Joom	feet chair legs	13.88	2.78	16.65	4250	501
15	08/08/2024	laptop outlet	keyboard and mouse	54.12	10.82	64.94	4038	101
16	10/08/2024	facebook	advertising	20.83	4.17	25.00	4103	401
17	15/07/2024	SLCC	training	-45.00	-9.00	-54.00	4008	101
18	01/08/2024	Spotted Penquin	desk	137.33	27.47	164.80	4250	501
19	05/08/2024	Montanas	gigabit switch (network warehouse	177.99	35.60	213.59	4038	101
			Total for August 2024	1509.00	229.53	1738.52		

PAYMENTS MADE BY BARCLAYCARD
ANALYSIS OF STATEMENTS FOR SEPTEMBER 2024

	Date	Supplier	Detail	VAT £ Net £	Total £ VAT £	Total £		
1	15/08/2024	Zoom	Zoom	38.97	7.79	46.76	4038	101
2	15/08/2024	Amazon		200.00	40.00	240.00	4019	101
3	16/08/2024	Eventbrite refunds		110.00		110.00	4103	401
4	16/08/2024	Eventbrite refunds		110.00		110.00	4103	401
5	16/08/2024	Eventbrite refunds		110.00		110.00	4103	401
6	16/08/2024	Eventbrite refunds		110.00		110.00	4103	401
7	16/08/2024	Eventbrite refunds		130.00		130.00	4103	401
8	16/08/2024	Eventbrite refunds		130.00		130.00	4103	401
9	16/08/2024	Eventbrite refunds		110.00		110.00	4103	401
10	17/08/2024	Loomly	Software	307.77		307.77	4038	101
11	19/08/2024	facebook	advertising	23.05	4.61	27.66	4103	401
12	05/08/2024	laptop outlet	keyboard and mouse	-54.12	-10.82	-64.94	4038	101
13	02/09/2024	Adobe	creative software	65.49		65.49	4038	101
14	04/09/2024	Toolstation	tools	5.97	1.19	7.16	4250	501
15	05/09/2024	Topps Tiles	Tile mayors parlour	110.97	22.19	133.16	4231	501
16	05/09/2024	Victorian Plumbing	Mayors parlour	882.21	176.44	1058.65	4231	501
17	05/09/2024	Paxton access	key fob pack	94.00	18.80	112.80	4250	501
18	01/08/2024	Microsoft	additional users	16.40	3.28	19.68	4250	501
19	09/09/2024	Rubber and sponge	Sid lamp post rubber	8.97	1.79	10.76	4296	103
20	11/09/2024	Christmas tree	Tree stand	32.80	6.56	39.36	4250	501
21	11/09/2024	UK flooring	Laminate flooring	219.95	43.99	263.94	4231	501
22	12/09/2024	St John ambulance	First aid training	190.00	38.00	228.00	4008	501
23	21/08/2024	Land Registry	Land search	5.00	1.00	6.00	4019	101
24	05/09/2024	M&S	Groceries Arts forum	13.50	2.70	16.20	4019	101
25	09/09/2024	Land Registry	Land search	5.00	1.00	6.00	4019	101
26	10/09/2024	Land Registry	Land search	2.50	0.50	3.00	4019	101
27	11/09/2024	Land Registry	Highland road	2.50	0.50	3.00	4019	101
			Total for September 2024	2980.92	359.53	3340.45		