

Chichester City Council

MEETING OF THE FINANCE COMMITTEE

AGENDA

TO THE MEMBERS OF THE CITY COUNCIL

MEMBERS ARE HEREBY SUMMONED TO ATTEND A MEETING OF THE FINANCE COMMITTEE TO BE HELD IN THE COUNCIL CHAMBER AT 5.30PM ON WEDNESDAY 10 JUNE 2026

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Town Clerk
3 June 2026

2026/FIN10-ELECTION OF CHAIR

001.

To elect the Chair of the Committee for 2026/2027.

2026/FIN10-ELECTION OF VICE-CHAIR

002.

To elect a Vice-Chair for the Committee for 2026/2027.

2026/FIN10-APOLOGIES FOR ABSENCE

003.

To note apologies received from members of the Committee prior to the meeting.

2026/FIN10-DECLARATIONS OF INTEREST

004.

To note declarations of interest by Members of the Committee in matters on the agenda of this meeting.

2026/FIN10-PUBLIC QUESTIONS

005.

To answer questions (if any) from members of the public being pursuant to Standing Order 3(e) of Chichester City Council's Standing Orders (April 2025).

2026/FIN10-MINUTES OF THE PREVIOUS MEETING

006.

To approve and sign as a correct record the minutes of the Committee meeting held on the 8 April 2026.

- [Minutes - Finance Committee - 8 April 2026](#)

2026/FIN10-UPDATE ON ACTIONS FROM PREVIOUS MEETING 007.

- Procurement process for Community Space
- Release of up to £150,000 for next stage

Town Clerk to report.

2026/FIN10-COMMITTEE MEMBERSHIP 008.

To agree the following changes to membership of the Finance Committee further to the committee appointments made at the Council Meeting held on 13 May 2026.

- Councillor Russell to step down from the Finance Committee
- Councillor Scicluna to join the Finance Committee

2026/FIN10-COMMITTEE MEETING TIMES 009.

To agree Committee meeting times for the remainder of the Council year.

2026/FIN10-MINUTES FROM SUB COMMITTEES 010.

To note minutes and consider recommendations (if any) from sub-committee meetings held since last Finance Committee meeting.

- Business Plan Sub-Committee - 18 May 2026
- People Management Sub-Committee - 1 June 2026
- Property Sub-Committee - 26 May 2026

To consider the following from the Sub-Committees:

- Business Plan Sub-Committee
 - **Minute BP2026/17 refers:** E-Ink Screen trial - to revisit the resolution made by the Sub-Committee further to an additional update from the supplier regarding the proposed refund and project continuation.
 - Project Manager to report.
 - **Minute BP2026/17 refers:** Expenditure request to Council - The sub-committee RESOLVED to submit to council a request to amend to the Terms of Reference for the Business Plan Sub-Committee and the Council Scheme of Delegation as follows:

- 9d. To request approval of expenditure up to £20,000 within existing budgets for the delivery of City Plan projects.
- **Minute BP2026/18 refers:** Dark spaces: proposals for replacement lighting for New Park footpath
 - To be discussed under agenda items 2026/FIN10-028 and 029.
- **Minute BP2026/19 refers:** The Sub-Committee requested that the PM update the Capital Funding Strategy document to incorporate modifications to the action plan, to be approved at the Finance Committee meeting on 10 June 2026.
 - Project Manager to report

2026/FIN10-BUDGET TIMETABLE

011.

To discuss the outline timetable for the 2027-2028 budget planning process.

Deputy Town Clerk to report (*report attached*).

2026/FIN10-LOCAL GOVERNMENT REORGANISATION (LGR)

012.

To receive any updates if available.

2026/FIN10-EAR MARKED RESERVES

013.

Deputy Town Clerk to report (*report attached*).

2026/FIN10-COMMUNITY INFRASTRUCTURE LEVY (CIL) UPDATE

014.

To receive an update on CIL allocations and funding.

Deputy Town Clerk to report (*report attached*).

2026/FIN10-STATEMENT OF ACCOUNTS 2025-2026

015.

Recommendation to Full Council on Wednesday 17 June 2026 for approval and signing of the Statement of Accounts.

Deputy Town Clerk to report.

2026/FIN10-BUDGETS TO BE CARRIED FORWARD FROM 2025/2026 AND BUDGETS TRANSFERRED TO RESERVES

016.

Deputy Town Clerk to report.

**2026/FIN10-INTERNAL CONTROL POLICY
017.**

Deputy Town Clerk to report.

**2026/FIN10-INTERNAL AUDIT
018.**

- Annual and interim Internal Audit reports – 2025/2026
 - *(reports attached)*
- Annual Internal Audit report (AGAR) – 2025/2026
 - *(copy attached)*

Deputy Town Clerk to report.

**2026/FIN10-PROVISION OF INTERNAL AUDIT SERVICES 2026-2027
019.**

To appoint Mulberry Local Authority Audit Services for 2026-2027 (3rd year)

Deputy Town Clerk to report.

**2026/FIN10-ANNUAL GOVERNANCE STATEMENT (Part 1 of the Annual Return)
020.**

Recommendation to Full Council on Wednesday 17 June 2026 for approval and signing.

**2026/FIN10-ACCOUNTING STATEMENTS (Part 2 of the Annual Return)
021.**

Recommendation to Full Council on Wednesday 17 June 2026 for approval and signing.

**2026/FIN10-INVESTMENT REGISTER
022.**

Deputy Town Clerk to report (*report attached*).

**2026/FIN10-SUBSISTENCE ALLOWANCES
023.**

To consider adopting the subsistence allowances as approved by Chichester District Council, effective from April 2026.

2026/FIN10-STATUTORY POLICY REVIEWS**024.**

Further to the City Council's Standing Orders (April 2025), to review the following:

- inventory of property and other assets including buildings.

2026/FIN10-TO NOTE AND RATIFY THE FOLLOWING RECONCILIATIONS AND TRANSACTIONS**025.**

1. Monthly reconciliation with evidence of bank statements for February and March 2026 (*Chair and RFO to sign the reconciliations as the correct record*)
2. List of payments made for February and March 2026
3. List of Barclaycard payments made for February and March 2026

2026/FIN10-ITEMS FOR NEXT AGENDA**026.****2026/FIN10-DATE OF NEXT MEETING****027.**

Date of next ordinary meeting: Wednesday 16 September 2026

Date of next Finance Committee (Community Centre) meetings:

- Wednesday 1 July 2026
- Wednesday 29 July 2026
- Wednesday 26 August 2026

Please note: Finance Committee (Community Centre) meetings may be subject to cancellation further to the need to make decisions regarding the Community Centre project.

2026/FIN10-PUBLIC SECTOR BODIES (ADMISSION TO MEETINGS) ACT 1960**028.**

Proposal to resolve that the public and press be excluded from this meeting for Agenda Item 2026/FIN10-029 due to the confidential nature of the business to be transacted namely financial and business affairs of third parties.

2026/FIN10-DARK SPACES: PROPOSALS FOR REPLACEMENT LIGHTING FOR NEW PARK FOOTPATH**029.**

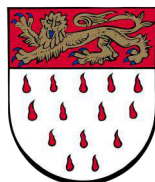
Minute BP2026/18 refers: Dark spaces: proposals for replacement lighting for New Park footpath.

Project Manager to report (*confidential report to follow*)

[Florence Park Funding Strategy](#)

2026/FIN10-010 - MINUTES FROM SUB COMMITTEES

Last modified: 2026-06-03



CHICHESTER CITY COUNCIL

Capital Funding Strategy

Florence Park Sea Cadet and Community Centre

Status:	Draft for review
Date:	April 2026
Total Project Cost:	£2,438,000 (all three phases)
Funding Secured:	£1,453,771 (confirmed)
Funding Gap:	£984,229 (to be raised)
Lead Organisation	Chichester City Council
Partner Organisation	Sea Cadets - Chichester Harbour and Selsey

1. Executive Summary

Chichester City Council, in partnership with the Chichester Harbour and Selsey Sea Cadets, is developing a new community centre at Florence Park, Florence Road, Chichester. The centre will replace outdated and unfit-for-purpose facilities on the site, providing a modern, inclusive and sustainable community hub for residents of the South Ward - a ward with an identified and evidenced gap in accessible community provision.

The development is structured in three phases. Phase 1 (estimated build cost £1,250,000) delivers a multi-functional Sea Cadet and community hall. Phase 2 (£288,000) replaces the existing kiosk with a café and public conveniences. Phase 3 (£900,000) adds a dedicated sports hall and changing rooms. Total project cost across all phases is approximately £2,438,000.

This funding strategy sets out how the Council and its partners will close the gap between confirmed funding and the total project cost. As of April 2026, confirmed funding stands at £1,453,771, leaving a funding gap of approximately £984,229. The strategy identifies a pipeline of grant funders, corporate partners and earned income sources sufficient to close this gap, with priority activity focused on the highest-value and most achievable opportunities over the next 18 months.

Vision: To create a vibrant hub for residents of the South Ward, fostering engagement, community spirit and well-being, while acting as a base for the CHS Sea Cadets.

2. Project Context and Strategic Case

Community infrastructure plays a fundamental role in supporting social connection, health and wellbeing, and local resilience. Community consultation by the Council (2024–2025), supported by a resident survey of 229 respondents, identified a clear gap in accessible community provision in the South Ward. Key findings included:

- 70% of respondents expressed demand for a community café
- 61% wanted access to wellbeing activities
- 57% and 51% respectively wanted fitness and sports facilities
- 45–49% identified arts, club and meeting space as priorities
- 74% indicated willingness to walk up to 20 minutes to access a local centre

Florence Park, already a key recreational asset in the ward, provides the most viable and deliverable site for this investment. The proposed development will also provide a permanent, purpose-built base for the Chichester Harbour and Selsey Sea Cadets, whose current hut on the site is dilapidated and no longer fit for purpose.

The project aligns directly with the Council's strategic priorities, including improving access to community infrastructure, supporting health and wellbeing, strengthening community cohesion, and delivering inclusive and sustainable development. It also aligns with West Sussex County Council priorities around community resilience and Sport England's objectives for inclusive physical activity.

Pre-planning application work has been completed by Open Design Studio, and the Council is progressing to RIBA Stages 3 and 4 through a competitively tendered professional services appointment. The project is therefore at a well-developed stage with a credible design - a significant advantage when approaching major funders.

3. Current Funding Position

3.1. Confirmed and Potential Funding

The table below sets out confirmed and anticipated funding as of April 2026. Confirmed funding is either in hand or formally committed. Potential funding represents sources where a realistic case for support exists but applications have not yet been made or have not yet been determined.

Funder / Source	Confirmed (£)	Potential (£)	Total (£)
Chichester City Council - CIL allocation	£800,000	-	£800,000
Sea Cadets - Chichester Harbour and Selsey	£554,235	£70,000	£624,235
Chichester District Council - S106 funding	£99,536	£35,125	£134,661
TOTAL - CONFIRMED / POTENTIAL	£1,453,771	£105,125	£1,558,896

3.2. Total Project Cost and Funding Gap

Item	Amount (£)
Phase 1 - Sea Cadet and Community Hall (build cost)	£1,250,000
Phase 2 - Café and public conveniences (build cost)	£288,000
Phase 3 - Sports hall and changing rooms (build cost)	£900,000
Professional services (estimated total, all phases)	£250,000–£415,000
Total Project Cost (estimated)	~£2,438,000
Total Confirmed Funding	£1,453,771
FUNDING GAP (to be raised)	~£984,229

Note: Phase 3 (sports hall) is dependent on securing additional external funding and will only proceed once sufficient capital is in place. The immediate priority is therefore to fully fund Phase 1 and Phase 2 in order to commence construction. The funding gap for Phases 1 and 2 combined is approximately £83,104 once confirmed funding is applied, making Phase 1 delivery highly achievable with targeted grant activity.

4. Funding Objectives

This strategy is guided by four overarching funding objectives:

- Secure sufficient capital to commence Phase 1 construction by early-2027, and to deliver Phases 1 and 2 in full by end of 2027.
- Build a diversified funding portfolio drawing on at least five distinct income streams, so that no single funder accounts for more than 55% of the total project cost.
- Raise additional capital for Phase 3 through a structured fundraising campaign running from 2026 to 2028, targeting sports, maritime and community funders.
- Establish the long-term financial sustainability of the completed centre through earned income planning, ensuring the facility can cover its operational costs without ongoing subsidy from the Council.

5. Funding Sources and Approaches

The strategy identifies five categories of funding. These are described below with the rationale and approach for each.

5.1. Public Sector Grants

Public sector grants from local and national government represent the most significant and reliable source of capital for this type of project. The Council is well placed to access these given its status as the contracting authority, its existing relationships with Chichester District Council and West Sussex County Council, and the project's clear alignment with public health, social cohesion and infrastructure investment priorities.

- Chichester District Council (S106 and Community Grant Programme): £99,536 is confirmed from S106. A further £35,125 is anticipated pending confirmation. The CDC Community Grant Programme (up to £25,000) has live application windows in August and December 2025 and should be pursued as a priority.
- West Sussex County Council: WSCC holds various capital grant programmes relevant to this project, including those linked to community facilities, infrastructure and health. The Council should approach WSCC to identify applicable programmes and confirm eligibility.
- Sport England: Sport England's capital programmes support the development of community sports facilities, with particular relevance to the Phase 3 sports hall and changing rooms. The Movement Fund (up to £15,000) is available now; larger capital grants should be explored once the design is at RIBA Stage 4.

5.2. Charitable Trusts and Foundations

Charitable trusts represent the largest single category of potential new income for this project. A targeted programme of applications should be developed, prioritising those funders whose criteria most closely align with the project's themes: community wellbeing, social inclusion, maritime heritage and youth development. Strong applications will need a clear case for support, evidence of community need, and confirmation of the Council's commitment to the project.

Priority tier - highest-value and highest-alignment funders:

- National Lottery (The UK Fund): This is the single most significant grant opportunity. The National Lottery's UK Fund offers grants up to £5 million for large community capital projects. This fund requires a well-evidenced application and strong community consultation data - both of which the project is developing. This should be the primary grant application target for 2025–2026.
- National Lottery - Reaching Communities (up to £1,000,000): The Reaching Communities programme supports projects that help communities most in need. Florence Park's South Ward location, the community needs analysis, and the multi-use nature of the centre all strengthen the application. Applications are accepted on a rolling basis; Stage 1 takes approximately 4 months, Stage 2 a further 5 months.
- Football Foundation: The Pavilion and Clubhouse Grants scheme (up to £25,000) is directly applicable to the changing room and sports provision elements of the project.
- Clothworkers' Foundation (up to £200,000): The Foundation supports capital projects for community organisations. A two-stage application process applies. Given the project's scale and partnership structure, this is a strong match.
- Woodger Trust (up to £500,000): This trust supports community projects, with a particular focus on wellbeing and community benefit. This organisation supports work on the Manhood Peninsula although they do on occasion support further afield. Application in 2026 recommended.

- The 29th May 1961 Charitable Trust (up to £300,000): Supports capital projects in community, health and wellbeing settings. Application recommended once Phase 1 design is finalised.

Secondary tier - smaller grants, strong alignment:

- Sussex Community Foundation (up to £10,000)
- Bernard Sunley Foundation (up to £50,000)
- Garfield Weston Foundation - Capital Projects (up to £30,000)
- Beatrice Laing Trust (up to £10,000)
- Aviva Community Fund (up to £50,000)

Maritime and seafaring funders (particularly relevant for Sea Cadet elements):

- The Seafarers' Charity (up to £200,000): A strong match given the Sea Cadet partnership. Lead application via Sea Cadets. Timescale approximately 3 months.
- Seafarers' Trust (up to £100,000): Relevant to the maritime heritage and youth development elements of the project.
- Trinity House: Supports maritime causes. Application deadlines include January each year; the December 2026 window should be targeted.
- Whirlwind Charitable Trust (up to £10,000): Supports sailing and water-based activities for young people. Timescale approximately 6 months.
- ACRE (up to £75,000): Supports rural and community facilities. Eligibility to be confirmed.
- Biffa Award: Supports environmental and community projects. Eligibility and applicable programme to be confirmed.

5.3. Corporate Partnerships

Chichester is home to a range of businesses with strong community ties and active corporate social responsibility (CSR) programmes. Corporate partnerships can take the form of financial sponsorship, in-kind contributions (materials, services, professional expertise), staff volunteering, and long-term naming rights or sponsorship arrangements.

The following local and national businesses have been identified as initial contacts for corporate partnership conversations. These relationships should be developed by the project's Funding Lead, working with the Council's communications and community teams:

- Local professional services and construction: George Ide, Henry Adams, Glanvilles, Walbertons, Covers
- National businesses with local presence or CSR relevance: NHS, Wiley, Rolls Royce, Amazon, Mercers

Corporate partnership proposals should be tailored to each business, linking the project to their stated CSR priorities and offering clear recognition in return. Approaches should be made following appointment of the professional design team, when the project will have sufficient credibility and visual material to present effectively to potential sponsors.

5.4. Earned Income

Planning for the operational financial sustainability of the centre is essential both for its long-term viability and as a requirement of many capital funders, who will wish to be satisfied that the building will remain open and active following completion. The following earned income streams have been identified:

- Café tenancy: A commercial café operator will be sought through a tenancy agreement, generating a regular rental income stream. The café specification (commercial standard kitchen, seating for 20–40 people) is designed to be attractive to independent operators. Annual rental income will be determined by market rates at the time of tenancy negotiation.

- Hall and venue hire: The main hall (capacity 180 seated), the meeting and activity space (40-seat, divisible into two 20-seat rooms) and the sports hall will all be available for community and commercial hire. A tiered pricing structure should be developed, distinguishing between community/charity rates and commercial hire rates.
- Management tenancy with resident community organisations: The Council and Sea Cadets are forming a not-for-profit management organisation for the building. This structure will enable the management body to access additional grant funding streams in its own right, and to develop longer-term tenancy agreements with anchor community organisations.
- Sea Cadets operational contribution: As co-occupants of the building, the Sea Cadets will make a contribution to operational costs through their tenancy arrangement, which should be reflected in a formal lease or licence agreement.

An operational financial model should be developed as part of the RIBA Stage 3 process, setting out projected income and expenditure for the completed centre across a 5-year period. This model will be a core component of major grant applications.

5.5. Community Fundraising

A community fundraising campaign serves two purposes: it raises some additional capital, and, more importantly, it builds community ownership, visibility and support for the project. The campaign is unlikely to contribute more than £10,000–£20,000 in direct income, but its value in demonstrating community engagement should not be underestimated, as many funders look for evidence of grassroots support.

- Crowdfunding (target £10,000): A campaign on a platform such as Crowdfunder.co.uk should be launched to coincide with the start of the planning application process, maximising public awareness. The Council should consider match-funding the crowdfunding campaign, which significantly increases both the amount raised and the profile of the campaign.
- Community events: A programme of fundraising events (quiz nights, community fairs, sponsored activities) should be planned for 2026, timed to maintain momentum and public interest during the planning and design stages.
- Regular giving: A small regular giving scheme, promoted through the Council's communications channels and the Sea Cadets' network, can help build a donor community for the long term.

6. Phased Funding Plan

The funding strategy is structured in three phases, aligned to the project's construction phases and the typical timescales for major grant applications.

Phase	Period	Funding Target	Primary Sources
Phase 1	Now - July 2026	Close funding gap for Phase 1 construction (£83,104 shortfall after confirmed funding)	CDC S106 (confirm balance), CDC Community Grant, National Lottery: UK Fund, Sea Cadets maritime funders
Phase 2	Now - March 2027	Full funding for Phase 2 (£288,000) and top-up for professional services	National Lottery: The UK Fund, Clothworkers', charitable trusts, corporate partnerships
Phase 3	December 2026 - December 2027	Full funding for Phase 3 sports hall (£900,000)	Sport England, National Lottery UK Fund, Woodger Trust, The 29th May 1961 Charitable Trust, major corporate sponsorship, earned income from Phase 1 and 2 operations

7. Risk Management

Funding risk is one of the most significant risks to the project programme. The table below sets out the key funding risks, their assessment and the mitigation measures in place or planned.

Risk	Impact	Likelihood	Mitigation
Phase 1 construction delayed due to insufficient capital	High	Low	Phases 1 and 2 are very close to being fully funded from confirmed sources alone. Priority grant applications (CDC, National Lottery Stage 1) are being progressed immediately to close the remaining gap before construction starts.
Over-reliance on a single funder (Secured funding accounts for ~55% of confirmed funding)	High	Medium	The strategy deliberately targets diversification across at least five funding streams. No additional funder should account for more than 25% of the remaining gap. The phased construction approach also allows fundraising to run in parallel with early construction.
Key grant applications rejected	High	Medium	Maintain a pipeline of at least 10 live applications at any one time. Use professional bid writers for high-value applications (National Lottery, Clothworkers', Wolfson). Build relationships with programme officers before submitting formal applications where possible. Learn from feedback on unsuccessful applications.
Phase 3 funding not secured - sports hall cannot be built	Medium	Medium	Phase 3 is designed so it can be added to the completed Phase 1/2 building without abortive work. The contract is structured with a break clause at RIBA Stage 4. If Phase 3 funding cannot be secured within the programme window, the project can still deliver a fully functional community building in Phases 1 and 2.
Missed funding deadlines	High	Medium	A bid tracking system should be established immediately, with all known deadlines logged and quarterly reviews with the project board. The Funding Lead is responsible for maintaining this tracker and escalating risks to the Director.
Construction cost inflation reduces funding sufficiency	High	Medium	The Quantity Surveyor will maintain and update cost plans at each RIBA stage. A contingency sum is included in the price schedule. Geopolitical factors affecting material costs (notably current Middle East conflict affecting supply chains) should be monitored. Funders should be kept informed if cost plans change materially.
Operational centre unable to cover running costs after opening	Medium	Low	An operational financial model should be developed as part of RIBA Stage 3. The not-for-profit management body should be constituted before the building opens, with a business plan demonstrating income sufficiency. Café and hall hire income should be modelled conservatively.

8. Capacity and Resources

Delivering an effective fundraising strategy requires dedicated capacity. The following roles and resources are required:

- **Funding Lead (Councillor, officer or contracted specialist):** Responsible for managing the full pipeline of grant applications, maintaining the bid tracker, coordinating with partner organisations, and reporting to the project board. This role requires experience of capital grant fundraising and public sector procurement.
- **Project Manager (Council):** Responsible for maintaining the project programme and ensuring the design team's outputs are available to support funding applications (cost plans, drawings, community engagement evidence).
- **Bid Writer:** High-value applications (National Lottery Reaching Communities, Clothworkers', Wolfson, Woodger) should be supported by an experienced professional bid writer. This may be the Funding Lead or a specialist subcontracted for individual applications.
- **Communications support:** Fundraising communications - including the crowdfunding campaign, stakeholder updates and media coverage - require dedicated communications input, ideally from the Council's existing communications team.
- **Partner coordination:** Sea Cadets lead on maritime and seafaring funders. Clear lead responsibilities should be confirmed and recorded in the bid tracker.

The Council should consider commissioning a specialist fundraising consultant to carry out a fundability assessment and develop a formal Case for Support document. A compelling, professionally written case for support is essential for high-value applications and significantly improves success rates.

9. Monitoring and Evaluation

Progress against the funding strategy will be monitored through the following framework:

- **Monthly bid tracker update:** The Funding Lead updates the bid tracker monthly, recording the status of all live applications, forthcoming deadlines, and amounts secured or lost.
- **Quarterly reporting to the project board:** A funding summary report is presented to the project board at each quarterly meeting, covering income secured versus target, pipeline status, risks and any recommended changes to strategy.
- **Annual funding review:** At the end of each financial year, a full review of the funding strategy is conducted, updating targets in light of confirmed income, updated cost plans, and changes in the external funding landscape.
- **Funder reporting:** All confirmed funders will require regular progress reports as a condition of their grant. A reporting schedule should be maintained for each funder, and the project team should ensure that outputs (design milestones, planning consents, construction progress) are communicated to funders in a timely way.
- **Post-project evaluation:** Following completion of each construction phase, a summary impact report should be produced for funders, setting out the outputs delivered, community benefit achieved, and lessons learned. This builds the Council's track record for future applications.

10. Action Plan

The following actions are required to implement this strategy. Actions marked as Priority should commence immediately.

Action	Owner	Deadline	Priority	Status
Appoint Funding Lead	BPSC	May 2026	HIGH	Complete
Form working group	BPSC	May 2026	HIGH	In progress
Confirm CDC S106 balance and submit formal drawdown request	Funding Lead	May 2026	HIGH	In progress
Develop Case for Support document and project prospectus	Funding Lead	Jun 2026	HIGH	Not started
Establish bid tracking system and log all known deadlines	Funding Lead	Jun 2026	HIGH	Not started
Submit CDC Community Grant application (August window)	CCC / Funding Lead	Jun 2026	HIGH	Not started
Submit Stage 1 application to National Lottery	Funding Lead / Bid Writer	Jun 2026	HIGH	Not started
Initiate contact with Clothworkers' Foundation and request Stage 1 guidance	Funding Lead	Jun 2026	HIGH	Not started
Sea Cadets to apply to The Seafarers' Charity and Trinity House	Sea Cadets	Jun 2026	HIGH	Not started
Develop operational financial model for completed centre	CCC / Project Manager	Jul 2026	Medium	Not started
Launch crowdfunding campaign (aligned with planning application)	CCC Comms / Funding Lead	Jul 2026	Medium	Not started
Develop corporate partnership proposals and begin outreach	Funding Lead / Director	Jul 2026	Medium	Not started
Confirm eligibility and apply to WSCC capital funding programme	CCC	Jul 2026	Medium	Not started
Begin Phase 3 fundraising campaign (sport, maritime, community funders)	Funding Lead	Aug 2027	Low	Not started

11. Appendix 1 - Funders List

The table below sets out the identified pipeline of funding sources. Priority (✓) denotes funders where an application should be made in the next 12 months. Type codes: C = Capital; R = Revenue; PS = Public Sector; CT = Community Trust.

Organisation	Pri.	Up to (£)	Type	Lead	Timescale	Deadline / Notes
CDC - S106 Funding	✓	£134,660	S106 (C)	CCC / Sea Cadets	Immediate	Available now
CDC - Community Grant Programme	✓	£25,000	PS Grant (C)	CCC	6 months	Aug / Nov 2026
West Sussex County Council		TBC	PS Grant (C)	CCC	TBC	Eligibility to confirm
Sport England - Movement Fund		£15,000	PS Grant (C)	CCC	Rolling	Apply now
Football Foundation - Pavilion & Clubhouse		£25,000	PS Grant (C)	CCC	Rolling	Apply at RIBA 4
National Lottery	✓	£1,000,000	CT Grant (C/R)	CCC / Partnership	Stage 1: 4m Stage 2: 5m	Rolling
Clothworkers' Foundation	✓	£200,000	Grant (C)	CCC	Stage 1: 6w Stage 2: 6m	Contact Q2 2026
Sussex Community Foundation	✓	£10,000	Grant (C)	CCC	TBC	Apply 2026
The Seafarers' Charity	✓	£200,000	Grant (C)	Sea Cadets	3 months	Apply Q2 2026
Seafarers' Trust	✓	£100,000	Grant (C)	Sea Cadets	TBC	Apply 2026
Trinity House	✓	TBC	Grant (C)	Sea Cadets	TBC	Dec 2025 for Jan
Bernard Sunley Foundation		£50,000	Grant (C)	CCC	TBC	Apply 2026
Garfield Weston Foundation		£30,000	Grant (C)	CCC	TBC	Apply 2026
ACRE		£75,000	Grant (C)	CCC	TBC	Confirm eligibility
Aviva Community Fund		£50,000	Grant (C)	CCC	TBC	Apply 2026
Beatrice Laing Trust		£10,000	Grant (C)	CCC	TBC	Apply 2026
Whirlwind Charitable Trust		£10,000	Grant (C)	Sea Cadets	6 months	Apply 2026
Biffa Award		TBC	Grant (C)	CCC	TBC	Confirm eligibility

NHS / Wiley / Rolls Royce / Amazon		TBC	Corporate	CCC	TBC	Approach Q3 2026
George Ide / Henry Adams / Glanvilles / Walbertons / Covers		TBC	Corporate	CCC	TBC	Approach Q3 2026
Mercers / Shippham Trust		TBC	Corporate	CCC	TBC	Approach Q3 2026
Crowdfunding (Crowdfunder.co.uk)	✓	£10,000	Crowdfunding	CCC	Ongoing	Launch Q4 2026

[Budget Process timeline 2027-28](#)

2026/FIN10-011 - BUDGET TIMETABLE

Last modified: 2026-06-03

Budget Process proposed timeline - 2027-28

August – Committee Budget Proposals Begin

- **17 August:** Business Plan Sub-Committee
 - Proposes budget
 - Notes upcoming projects/work affecting future budgets

 - **25 August:** Property Sub-Committee
 - Submits its budget proposal to Finance
 - Initial planning focuses on upcoming costs and resource needs.
-

Early September – Committee Submissions Continue

- **3 September:** Community Affairs Committee
 - Proposes its budget to the Finance Committee
 - **16 September:** Finance Committee
 - Reviews and discusses its own Committee budget
 - **10 September:** Planning and Conservation Committee
 - Discusses and finalises its Committee budget proposal
-

Late Sept / Early Oct – Councillor Workshop

- Informal workshop for **all Councillors**
 - Purpose:
 - Review budget proposals from all Committees
 - Consider Officer recommendations
 - Identify areas of agreement and concerns early
 - Encourages early consensus and transparency
-

18 November – Finance Committee Draft Review

- **Single-item agenda:**
 - Finance Committee formally reviews and discusses the **draft budget**
 - Sends the draft to the full Council
 - Serves as the formal handoff for Council input
-

? November – Special Council Meeting

- Special meeting of the **Full Council**
 - Single-line agenda
 - Discusses and tweaks the draft budget
 - Sends updated version back to Finance for finalisation
-

9 December – Final Review by Finance

- Finance Committee meets to:
 - Review Council changes
 - Finalise the budget document
 - Approve the final version to be sent to Council
-

16 December – Final Council Approval

- **Full Council** formally receives and **approves the final budget**
- Budget becomes the operational and strategic guide for the next financial year

[Earmarked Reserves to 31st March 26](#)

2026/FIN10-013 - EAR MARKED RESERVES

Last modified: 2026-06-03

Earmarked Reserve Balances

<u>Earmarked Reserves</u>	Bal 31st Mar 2025	Net Transfers	Bal 31st Mar 2026	Total
Local Elections	46,209.28	-2,437.00	43,772.28	£12,000 is transferred each year from the Rev Acc per annum to assist with the cost of elections. Invoice for May 2023 elections £28,219.50
Painting Restoration (Prof fees)	5,700.00	0.00	5,700.00	To assist with Council House Professional fees
New Homes Bonus	59,701.40	-43,000.00	16,701.40	£43k Chi runners and £16,701.40 NHB balances
Henty Field	6,531.00		6,531.00	To assist with ground works in the future.
Chi in Bloom	5,000.00		5,000.00	To assist with Chi in Bloom projects, such as cost of weight testing and new brackets.
Council House	165,883.54	-15,839.00	150,044.54	To assist with refurbishment works and five year works programme.
Lift Contract	1,227.00	0.00	1,227.00	To assist with lift repairs
Solar Panels	3,000.00		3,000.00	To assist with solar panel repairs
Joint Twinning - Chartres	3,000.00		3,000.00)Transferred to or from revenue account as required. (Anniversaries) Max £3,000
Joint Twinning - Ravenna	3,000.00		3,000.00)Transferred to or from revenue account as required. (Anniversaries) Max £3,000
International Relations	3,000.00		3,000.00)Transferred to or from revenue account as required. (Anniversaries) Max £3,000
Joint Twinning - Speyer	3,000.00		3,000.00)Transferred to or from revenue account as required. (Anniversaries) Max £3,000
Joint Twinning - Valetta	2,967.67		2,967.67)Transferred to or from revenue account as required. (Anniversaries) Max £3,001
City Cross Conservation	20,116.94		20,116.94	£2,000 put into reserves every year as part of a rolling programme.
St James Obelisk	2,100.00	100.00	2,200.00	£100 transferred into reserve each year for future maintenance.
Civic Regalia	9,007.35	-3,270.00	5,737.35	£2,000 put into reserves every year as part of a rolling programme. (Audit completed 2024)
Litten Gardens	3,000.00	0.00	3,000.00	To assist with tree and grounds works.
War Memorial	6,004.00	2,000.00	8,004.00	To assist with restoration works required.
Disused Burial Ground Maintenance	11,069.75		11,069.75	Grounds maintenance and tree works set aside for emergency works.
Benches	10,470.55		10,470.55	From WSCC to maintain street furniture
Allotment Improvements	16,524.32	-6,905.00	9,619.32	Specific reserve set up for Allotment Improvements.
Allotment deposits	6,350.00	1,700.00	8,050.00	To be paid back to tenants
Hall Booking deposits	0.00	0.00	300.00	To be paid back to tenants
Bus shelter	14,605.66		14,605.66	money from S106 agreements WSCC
The Market House	12,443.00		12,443.00	Set up to cover Buttermarket professional fees or loss of rent.
Statues and Memorials	2,000.00		2,000.00	Set up to assist with repairs to listed memorials
Large Grants	10,000.00	-5,000.00	5,000.00	set aside for yr2 and 3 of large grant
Van replacement	10,000.00	0.00	10,000.00	Set aside for the replacment of the van
Hybrid meetings	12,000.00	-9,526.00	2,474.00	set aside to assist with intoduction to Hybrid meetings
Budgeted Carry forward	0.00	0.00	6,267.00	Carry forward of Public Realm budget
	453,911.46	-82,177.00	378,301.46	

[Cil expenditure to 31st March 2026](#)

2026/FIN10-014 - COMMUNITY INFRASTRUCTURE LEVY (CIL) UPDATE

Last modified: 2026-06-03

Cil expenditure 2025-2026

Cil Projects	2025-2026 Budget	2025-2026 Actual	Balance
Streetlights	£ 32,000.00	14,140.70	17,859.30
Traffic schemes	£ 11,000.00	0.00	11,000.00
Improve City signage £20,000	£ 20,000.00	0.00	20,000.00
Community Noticeboards (digital display)	£ 14,500.00	16,569.40	-2,069.40
Cathedral beds	£ 29,735.00	17,619.50	12,115.50
Energy Efficiency Schemes 200k	£ 64,902.33	11,670.23	53,232.10
Pavements - £100,000		0.00	0.00
New Park Centre	£ 50,000.00	50,000.00	0.00
NEST	£ 150,000.00	150,000.00	0.00
Aluminium staging	£ 20,000.00	9,961.34	10,038.66
Community Grants	£ 50,000.00	55,180.00	-5,180.00
Community Hall (South of city)	£ 100,000.00	2,970.82	97,029.18
Playgrounds	£ 75,000.00	75,000.00	0.00
	£ 617,137.33	£ 403,111.99	£ 214,025.34

To 31st March 2026

[Cil AMR 2025-2026](#)

2026/FIN10-014 - COMMUNITY INFRASTRUCTURE LEVY (CIL) UPDATE

Last modified: 2026-06-03

CHICHESTER CITY COUNCIL
Community Infrastructure Levy (CIL)
CIL Monitoring Report (Regulation 121B) for 1 April 2025 - 31 March 2026

*Please refer to the notes on page 2 to help you complete the form.

SECTION 1									
Amount of CIL received for financial year (*refer to note 1)								£	
CIL received for year 1 April 2025 - 31 March 2026								April 2025	18,176.87
Total CIL receipts for reported year (*refer to note 1)									18,176.87
SECTION 2									
CIL received but not spent (*refer to note 2)								£	
CIL receipts retained									
April 2024 – March 2025									198,526.67
April 2023 – March 2024									448,619.03
April 2022 – March 2023									900,297.66
April 2021 – March 2022									101,964.91
April 2020 – March 2021									0.00
April 2019 – March 2020									0.00
April 2018 – March 2019									0.00
April 2017 – March 2018									0.00
Total amount of unspent CIL receipts for reported years									1,264,473.15
SECTION 3									
CIL Spent (*refer to note 4)								£	
Total CIL spent during April 2025 – March 2026									403,111.99
SECTION 4									
Summary of CIL expenditure during this reported year (*refer to note 5):									
Please provide project details (in table below) to include									
<ul style="list-style-type: none"> • IBP reference number if applicable • Identify which of the following criteria (A) or (B) ** the project meets <ul style="list-style-type: none"> A. The provision, improvement, replacement, operation or maintenance of infrastructure: or B. Anything else that is concerned with addressing the demands that development places on an area. • Total cost of project • CIL contribution to project • Details of any additional funding if required to complete the project. 									
List details for each project	A or B **	IBP no.	Brief summary of project	Total project cost £	CIL contribution £	Type or source of other funding required to complete project	Amount of other funding required £	Project completed (yes or no)	
1.	B	812	Neighbourhood Plan	£100,000	£2,097.50			Y	
2.	A	1248	Energy Efficient Building	£200,000	£105,564.67			N	

List details for each project	A or B **	IBP no.	Brief summary of project	Total project cost £	CIL contribution £	Type or source of other funding required to complete project	Amount of other funding required £	Project completed (yes or no)
3.	B	1337	Community Projects		£39,574.88			N
4.	B	1336	Project Manager		£34,565.21			N
5.	A	1306	Landscape Cathedral beds	£60,000	£30,265.00			N
6.	A		Cathedral Green electrics		£20,000			Y
7.	A		Crane Street Canopy		£8,000			Y

SECTION 5	
Details of any notices received in accordance with Reg 59E (*refer to note 3) Regulation 59E covers notices served by Chichester District Council (CDC) on the City, Town or Parish Council requiring it to repay some or all of the CIL receipts where CDC believes some or all of the CIL received by the City, Town or Parish Council has not been spent in accordance with the CIL Regulations.	£
The total value of CIL receipts subject to the notices served under Regulation 59E during the reported year April 2024 - March 2025	0.00
The total value of CIL receipts subject to the notices served under Regulation 59E in any year that has not been paid to Chichester District Council's CIL Team by the end of the reported year.	0.00
Total value of CIL receipts subject to notices served under Regulation 59E	0.00
SECTION 6	
Publication and submission of CIL Monitoring Report Regulation 121B (3) (a) the City, Town or Parish Council must publish the report: (i) On its website (ii) On Chichester District Council's website if the City, Town or Parish Council does not have a website	
The City, Town or Parish Council must send a copy of the report to Chichester District Council's CIL Team, preferably by the end of May each year and no later than 31 December following the reported year in accordance with Reg 121B (3) (b)	

For further guidance on the CIL Regulations please refer to [Gov.uk - Community Infrastructure Levy](https://www.gov.uk/government/consultations/community-infrastructure-levy)

Notes

1 Regulation 121B 2(a) of the Community Infrastructure Levy Regulations 2010 (as amended) requires a local council to report the total CIL receipts for the reported year.

2 Regulation 121B 2(e) of the Community Infrastructure Levy Regulations 2010 (as amended) requires a local council to report details of the total amount of;

- (i) CIL receipts for the reported year retained at the end of the reported year; and
- (ii) CIL receipts from previous years retained at the end of the reported year.

3 Regulation 121B 2(d) of the Community Infrastructure Levy Regulations 2010 (as amended) requires a local council to report details of any notices received in accordance with regulation 59Eⁱ, including

- (i) The total value of CIL receipts subject to notices served in accordance with regulation 59E during the reported year
- (ii) The total value of CIL receipts subject to a notice served in accordance with regulation 59E in any year that has not been paid to the relevant charging authority by the end of the reported year.

4 Regulation 121B 2(b) of the Community Infrastructure Levy Regulations 2010 (as amended) requires a local council to report the total CIL expenditure for the reported year.

5 Regulation 121B 2(c) of the Community Infrastructure Regulations 2010 (as amended) requires a local council to provide a summary of CIL expenditure during the reported year including

- (i) The items to which CIL has been applied; and
- (ii) The amount of CIL expenditure on each item.

[Unaudited Statement of Accounts 2025-2026](#)

2026/FIN10-015 - STATEMENT OF ACCOUNTS 2025-2026

Last modified: 2026-06-03

Chichester City Council

Unaudited Financial Statements

For the year ended 31 March 2026

Chichester City Council

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31 March 2026

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Chichester City Council

Council Information

31 March 2026

(Information current at 17th June 2026)

Mayor

Cllr S. McHale

Councillors

Cllr C.M.M. Apel

Cllr A. Butler

Cllr R. Chant

Cllr M. Corfield

Cllr M. Dominick

Cllr C. Gershater

Cllr J. Gershater

Cllr S. Knight

Cllr J. Kondabeka

Cllr S. Loxton

Cllr R. Miall

Cllr R. Moore

Cllr L. Pramas

Cllr S. Quail

Cllr N. Russell

Cllr A.M.D. Scicluna

Cllr J. Vivian

Clerk to the Council

Mrs S. Tate CiLCA

Responsible Financial Officer (R.F.O.)

Mrs K. Martin MAAT

Auditors

Moore (East Midlands)

Rutland House

Minerva Business Park

Lynch Wood

Peterborough

PE2 6PZ

Chichester City Council
Statement of Responsibilities
31 March 2026

The Council's Responsibilities

The council is required:

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

The Responsible Financial Officer's Responsibilities

The R.F.O. is responsible for the preparation of the council's Unaudited Financial Statements in accordance with Part 4 of the "Governance and Accountability for Local Councils – A Practitioners Guide (England) (as amended)" (the guide), so far as is applicable to this council, to present a true and fair view of the financial position of the council at 31 March 2026 and its income and expenditure for the year then ended.

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

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

The R.F.O. has also:

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

Responsible Financial Officer's Certificate

I further certify that the Unaudited Financial Statements present a true and fair view of the financial position of Chichester City Council at 31 March 2026, and its income and expenditure for the year ended 31 March 2026.

Signed:

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

Date:

Chichester City Council
Statement of Accounting Policies
31 March 2026

Auditors

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

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

Accounting Convention

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

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

The accounts have been prepared under the historical cost convention.

Fixed Assets

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

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

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

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

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

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

Chichester City Council
Statement of Accounting Policies
31 March 2026

Depreciation Policy

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

Freehold land is not depreciated.

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

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

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

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

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

Grants or Contributions from Government or Related Bodies

Capital Grants

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

Revenue Grants

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

Investments

Investments are included in the balance sheet at historic cost and realised gains or losses are taken into the income and expenditure account as realised. Details are given at note 13.

Debtors and Creditors

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

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

Value Added Tax

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

External Loan Repayments

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

Chichester City Council
Statement of Accounting Policies
31 March 2026

Leases

Rentals payable under operating leases are charged to revenue on an accruals basis. Details of the council's obligations under operating leases are shown at note 16.

Reserves

The council maintains certain reserves to meet general and specific future expenditure. The purpose of the council's reserves is explained in notes 19 to 22.

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

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

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

Interest Income

All interest receipts are credited initially to general funds.

Cost of Support Services

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

Pensions

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

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

The next actuarial valuation is due at 31st March 2028 and any change in contribution rates as a result of that valuation will take effect from 1st April 2029.

Chichester City Council
Income and Expenditure Account
31 March 2026

	Notes	2026 £	2025 £
Income			
Precept on Principal Authority		970,760	851,726
Grants Receivable		18,177	258,229
Rents Receivable, Interest & Investment Income	2	195,864	224,365
Charges made for Services		118,516	102,298
Other Income		570	349
Total Income		1,303,887	1,436,967
Expenditure			
Direct Service Costs:			
Salaries & Wages		(108,857)	(357,692)
Grant-aid Expenditure		(184,743)	(54,500)
Other Costs	1	(720,744)	(500,770)
Democratic, Management & Civic Costs:			
Salaries & Wages		(551,088)	(227,411)
Other Costs	1	(133,504)	(96,437)
Total Expenditure		(1,698,936)	(1,236,810)
Excess of (Expenditure over Income)/Income over Expenditure for the year.		(395,049)	200,157
Exceptional Items			
(Loss) on the disposal of fixed assets		-	(6,143)
Net Operating (Deficit)/Surplus for Year		(395,049)	194,014
STATUTORY CHARGES & REVERSALS			
Capital Expenditure charged to revenue	11	(36,165)	(156,018)
Reverse profit on asset disposals		-	6,143
Reverse Losses on investment disposals		-	-
Transfer from Earmarked Reserves	22	462,500	33,707
Surplus for the Year to General Fund		31,286	79,846
Net (Deficit)/Surplus for the Year		(431,214)	46,139
The above (Deficit)/Surplus for the Year has been (funded)/applied for the Year (from)/to as follows:			
Transfer from Earmarked Reserves	22	(462,500)	(33,707)
Surplus for the Year to General Fund		31,286	79,846
		(431,214)	46,139

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

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

Chichester City Council
Statement of Movement in Reserves
31 March 2026

Reserve	Purpose of Reserve	Notes	2026 £	Net Movement in Year £	2025 £
Asset Revaluation Reserve	Store of gains on revaluation of fixed assets	18	213,748	-	213,748
Capital Financing Account	Store of capital resources set aside to purchase fixed assets	19	3,080,451	(8,702)	3,089,153
Investment Financing Account	Store of capital resources set aside to purchase investments	20	390,000	-	390,000
Usable Capital Receipts	Proceeds of fixed assets sales available to meet future capital investment	21	21,729	-	21,729
Earmarked Reserves	Amounts set aside from revenue to meet general and specific future expenditure	22	1,642,774	(462,499)	2,105,273
General Fund	Resources available to meet future running costs		685,720	31,286	654,434
Total			6,034,422	(439,915)	6,474,337

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

Chichester City Council

Balance Sheet

31 March 2026

	Notes	2026 £	2026 £	2025 £
Fixed Assets				
Tangible Fixed Assets	10		3,418,919	3,426,408
Long Term Assets				
Investments Other Than Loans	13		490,000	490,000
Current Assets				
Debtors and prepayments	14	36,325		21,173
Cash at bank and in hand		2,247,124		2,743,585
		<u>2,283,449</u>		<u>2,764,758</u>
Current Liabilities				
Creditors and income in advance	15	<u>(33,227)</u>		<u>(83,323)</u>
Net Current Assets			<u>2,250,222</u>	<u>2,681,435</u>
Total Assets Less Current Liabilities			<u>6,159,141</u>	<u>6,597,843</u>
Deferred Grants	17		(124,719)	(123,506)
Total Assets Less Liabilities			<u>6,034,422</u>	<u>6,474,337</u>
Capital and Reserves				
Revaluation Reserve	18		213,748	213,748
Capital Financing Reserve	19		3,080,451	3,089,153
Investments Financing Reserve	20		390,000	390,000
Usable Capital Receipts Reserve	21		21,729	21,729
Earmarked Reserves	22		1,642,774	2,105,273
General Reserve			685,720	654,434
			<u>6,034,422</u>	<u>6,474,337</u>

The Unaudited Financial Statements represent a true and fair view of the financial position of the Council as at 31 March 2026, and of its Income and Expenditure for the year.

These accounts were approved by the Council on 17th June 2026 .

Signed:

Cllr S. McHale

Mayor

.....

Mrs K. Martin MAAT

Responsible Financial Officer

Date:

.....

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

Chichester City Council

Cash Flow Statement

31 March 2026

	Notes	2026 £	2026 £	2025 £
REVENUE ACTIVITIES				
<i>Cash outflows</i>				
Paid to and on behalf of employees		(659,974)		(550,539)
Other operating payments		<u>(1,106,068)</u>		<u>(618,175)</u>
			(1,766,042)	(1,168,714)
<i>Cash inflows</i>				
Precept on Principal Authority		970,760		851,726
Cash received for services		197,365		164,298
Revenue grants received		<u>18,177</u>		<u>258,229</u>
			1,186,302	1,274,253
Net cash (outflow)/inflow from Revenue Activities	25		(579,740)	105,539
SERVICING OF FINANCE				
<i>Cash inflows</i>				
Interest received		<u>119,444</u>		<u>155,075</u>
Net cash inflow from Servicing of Finance			119,444	155,075
CAPITAL ACTIVITIES				
<i>Cash outflows</i>				
Purchase of fixed assets		(41,830)		(156,018)
<i>Cash inflows</i>				
Sale of fixed assets		-		2,000
Capital grant received		<u>5,665</u>		<u>-</u>
Net cash (outflow) from Capital Activities			(36,165)	(154,018)
Net cash (outflow)/inflow before Financing			<u>(496,461)</u>	<u>106,596</u>
(Decrease)/Increase in cash	26		<u>(496,461)</u>	<u>106,596</u>

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

Chichester City Council

Notes to the Accounts

31 March 2026

1 Other Costs Analysis

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

Direct Service Costs

	2026	2025
	£	£
Heritage	6,677	3,196
Theatres & Public Entertainment	150,000	-
Community Centres	168,482	115,218
Outdoor Sports & Recreation Facilities	75,000	-
Community Parks & Open Spaces	12,669	7,429
Allotments	18,388	30,050
Cemeteries	21,851	21,887
Public Conveniences	20,700	20,000
Community Safety (Crime Reduction)	51,030	49,067
Structure & Local	-	2,483
Grants from New Homes Bonus	43,000	167
Promotion & Marketing of the Area	204,711	214,564
Community Development	104,539	66,311
Routine Repairs (other roads)	28,440	18,043
Investment Properties	-	6,855
Less: Grant-aid Expenditure	(184,743)	(54,500)
Total	720,744	500,770

Democratic, Management & Civic Costs

	2026	2025
	£	£
Corporate Management	98,067	29,505
Democratic Representation & Management	17,703	39,385
Civic Expenses	13,234	23,547
Mayors Allowance	4,500	4,000
Total	133,504	96,437

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

2 Interest and Investment Income

	2026	2025
	£	£
Interest Income - General Funds	116,350	153,440
	116,350	153,440

Chichester City Council

Notes to the Accounts

31 March 2026

3 Agency Work

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

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

4 General Power of Competence

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

5 Related Party Transactions

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

6 Audit Fees

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

These may be summarised as follows:

	2026 £	2025 £
Fees for statutory audit services	2,150	2,520
Total fees	<u>2,150</u>	<u>2,520</u>

7 Members' Allowances

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

	2026 £	2025 £
Mayors Allowance	4,500	4,000
	<u>4,500</u>	<u>4,000</u>

8 Employees

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

	2026 Number	2025 Number
Full-time	10	10
Part-time	6	5
Temporary	2	2
	<u>18</u>	<u>17</u>

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

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

Chichester City Council

Notes to the Accounts

31 March 2026

9 Pension Costs

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

The cost to the council for the year ended 31 March 2026 was £120,284 (31 March 2025 - £71,561).

The most recent actuarial valuation was carried out as at 31st March 2025, and the council's contribution rate is confirmed as being 15.00% of employees' pay with effect from 1st April 2026 (year ended 31 March 2026 – 18.20%). Financial Reporting Standard 17 (FRS17): "Retirement Benefits" sets out accounting requirements for pension costs. For schemes such as West Sussex County Council Pension Fund, paragraph 9(b) of FRS17 requires the council to account for pension costs on the basis of contributions actually payable to the scheme during the year.

There were no outstanding contributions at the balance sheet date.

10 Tangible Fixed Assets

	Operational Freehold Land and Buildings	Non Operational Land and Buildings	Vehicles and Equipment	Infra- structure Assets	Community Assets	Total
Cost	£	£	£	£	£	£
At 31 March 2025	1,490,752	1,558,550	289,159	233,791	671,012	4,243,264
Additions	-	-	26,669	15,161	-	41,830
At 31 March 2026	1,490,752	1,558,550	315,828	248,952	671,012	4,285,094
Depreciation						
At 31 March 2025	(408,480)		(241,333)	(167,043)	-	(816,856)
Charged for the year	(26,777)		(12,148)	(10,394)	-	(49,319)
At 31 March 2026	(435,257)		(253,481)	(177,437)	-	(866,175)
Net Book Value						
At 31 March 2026	1,055,495	1,558,550	62,347	71,515	671,012	3,418,919
At 31 March 2025	1,082,272	1,558,550	47,826	66,748	671,012	3,426,408

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

Fixed Asset Valuation

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

Assets Held under Finance Agreements

The council holds no such assets

Chichester City Council**Notes to the Accounts****31 March 2026****11 Financing of Capital Expenditure**

	2026	2025
	£	£
Fixed Assets Purchased	41,830	156,018
	<u>41,830</u>	<u>156,018</u>
was financed by:		
Capital Receipts	-	2,000
Capital Grants	5,665	-
Revenue:		
Capital Projects Reserve	2,935	20,860
Equipment Replacement Reserve	268,610	105,565
Precept and Revenue Income	(235,380)	27,593
	<u>41,830</u>	<u>156,018</u>

12 Information on Assets Held

Fixed assets owned by the council include the following:

Operational Land and Buildings

Council House and Assembly Rooms

Non-Operational Land and Buildings

Buttermarket

Vehicles and Equipment

Council House furniture and equipment

Sundry office equipment

M U G A Lighting

Allotments storage container

Ford Tipper

Renault Kangoo Van (Electric

Infrastructure Assets

Fencing

Heritage Lighting

Bus shelters - 5

Other street furniture

Community Assets

City Cross

St James Obelisk

Allotments – 7 sites

Litten War Memorial and Burial Ground

Furniture, Paintings and Artefacts

Chichester City Council

Notes to the Accounts

31 March 2026

13 Investments

	Investments Other Than Loans
	£
Cost	
At 01 April 2025	490,000
At 31 March 2026	<u>490,000</u>
Amounts Written Off	
At 31 March 2026	<u>-</u>
Net Book Value	
At 31 March 2026	<u>490,000</u>
	<u>490,000</u>
At 01 April 2025	<u>490,000</u>
	<u>490,000</u>

At 31 March 2026 the investments included above at a cost of £490,000 had a market value of £441,395 (31 March 2025 - £441,427).

14 Debtors

	2026	2025
	£	£
Trade Debtors	2,832	734
Other Debtors	-	1,460
Revenue Grant Debtors	1,162	1,162
Prepayments	19,932	2,324
Accrued Interest Income	12,399	15,493
	<u>36,325</u>	<u>21,173</u>

15 Creditors and Accrued Expenses

	2026	2025
	£	£
Trade Creditors	(2)	-
Other Creditors	-	52,090
V A T Payable	2,530	1,508
Accruals	24,021	22,450
Income in Advance	6,678	7,275
	<u>33,227</u>	<u>83,323</u>

Chichester City Council

Notes to the Accounts

31 March 2026

16 Financial Commitments under Operating Leases

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

	2026	2025
	£	£
Obligations expiring within one year	-	-
Obligations expiring between two and five years	953	953
Obligations expiring after five years	-	-
	<u>953</u>	<u>953</u>

17 Deferred Grants

	2026	2025
	£	£
Capital Grants Unapplied		
At 01 April	-	-
Grants received in the year	5,665	-
Applied to finance capital investment	(5,665)	-
At 31 March	<u>-</u>	<u>-</u>
Capital Grants Applied		
At 01 April	123,506	126,825
Grants Applied in the year	5,665	-
Released to offset depreciation	(4,452)	(3,319)
At 31 March	<u>124,719</u>	<u>123,506</u>
Total Deferred Grants		
At 31 March	<u>124,719</u>	<u>123,506</u>
At 01 April	<u>123,506</u>	<u>126,825</u>

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

18 Revaluation Reserve

	2026	2025
	£	£
Balance at 01 April	<u>213,748</u>	<u>213,748</u>
Balance at 31 March	<u>213,748</u>	<u>213,748</u>

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

Chichester City Council

Notes to the Accounts

31 March 2026

19 Capital Financing Account

	2026	2025
	£	£
Balance at 01 April	3,089,153	2,999,453
Financing capital expenditure in the year		
Additions - using capital receipts	-	2,000
Additions - using revenue balances	36,165	154,018
Loan repayments	(49,319)	-
Disposal of fixed assets	-	(24,109)
Depreciation eliminated on disposals	-	15,966
Reversal of depreciation	-	(61,494)
Deferred grants released	4,452	3,319
Balance at 31 March	<u>3,080,451</u>	<u>3,089,153</u>

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

20 Financial Instruments Financing Account

	2026	2025
	£	£
Balance at 01 April	390,000	390,000
Financing Investment Purchases in the year		
Balance at 31 March	<u>390,000</u>	<u>390,000</u>

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

21 Usable Capital Receipts Reserve

	2026	2025
	£	£
Balance at 01 April	21,729	21,729
Capital receipts (asset sales) during the year	-	2,000
Capital used to fund expenditure	-	(2,000)
Balance at 31 March	<u>21,729</u>	<u>21,729</u>

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

Chichester City Council

Notes to the Accounts

31 March 2026

22 Earmarked Reserves

	Balance at 01/04/2025	Contribution to reserve	Contribution from reserve	Balance at 31/03/2026
	£	£	£	£
Capital Projects Reserves	28,967	-	(6,905)	22,062
Asset Renewal Reserves	1,649,409	28,177	(403,112)	1,274,474
Other Earmarked Reserves	426,897	10,367	(91,026)	346,238
Total Earmarked Reserves	2,105,273	38,544	(501,043)	1,642,774

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

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

The Other Earmarked Reserves at 31 March 2026 are set out in detail at Appendix A.

23 Capital Commitments

The council had no capital commitments at 31 March 2026 not otherwise provided for in these accounts.

24 Contingent Liabilities

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

25 Reconciliation of Revenue Cash Flow

	2026	2025
	£	£
Net Operating (Deficit)/Surplus for the year	(395,049)	200,157
Add/(Deduct)		
Interest and Investment Income	(119,444)	(155,075)
(Increase)/Decrease in debtors	(15,152)	19,457
(Decrease)/Increase in creditors	(50,096)	41,000
Revenue activities net cash (outflow)/inflow	(579,741)	105,539

Chichester City Council**Notes to the Accounts****31 March 2026****26 Movement in Cash**

	2026	2025
	£	£
Balances at 01 April		
Cash with accounting officers	30	30
Cash at bank	2,743,555	2,636,959
	<u>2,743,585</u>	<u>2,636,989</u>
Balances at 31 March		
Cash with accounting officers	30	30
Cash at bank	2,247,094	2,743,555
	<u>2,247,124</u>	<u>2,743,585</u>
Net cash (outflow)/inflow	<u>(496,461)</u>	<u>106,596</u>

27 Reconciliation of Net Funds/Debt

	2026	2025
	£	£
(Decrease)/Increase in cash in the year	(496,461)	106,596
Cash outflow from repayment of debt	-	-
Net cash flow arising from changes in debt	<u>-</u>	<u>-</u>
Movement in net debt/funds in the year	(496,461)	106,596
Cash at bank and in hand	2,743,585	2,636,989
Net funds at 01 April	<u>2,743,585</u>	<u>2,636,989</u>
Cash at bank and in hand	2,247,124	2,743,585
Net funds at 31 March	<u>2,247,124</u>	<u>2,743,585</u>

28 Post Balance Sheet Events

There are no significant Post Balance Sheet events since the preparation of these accounts, up to the date of their final adoption (on 17th June 2026), which would have a material impact on the amounts and results reported herein.

Chichester City Council

Appendices

31 March 2026

Appendix A

Schedule of Other Farnarked Reserves

	<u>Balance at</u> <u>01/04/2025</u>	<u>Contribution</u> <u>to reserve</u>	<u>Contribution</u> <u>from reserve</u>	<u>Balance at</u> <u>31/03/2026</u>
	£	£	£	£
<u>Capital Projects Reserves</u>				
Buttermarket	12,443			12,443
Allotment Improvements	16,524		(6,905)	9,619
	28,967	0	(6,905)	22,062
<u>Asset Replacement Reserves</u>				
CIL 2021/22	101,965		(101,965)	0
CIL 2022/23	900,298		(301,147)	599,151
CIL 2023/24	448,619			448,619
CIL 2024/25	198,527			198,527
CIL 2025/26	0	18,177		18,177
Purchase of Van	0	10,000		10,000
	1,649,409	28,177	(403,112)	1,274,474
<u>Other Farnarked Reserves</u>				
New Homes Bonus	59,701		(43,000)	16,701
Allotment deposits	6,350	1,700		8,050
Elections	46,209		(2,437)	43,772
Council House Maintenance	165,883		(15,839)	150,044
Joint Twinning - Chartres	3,000			3,000
Joint Twinning - Ravenna	3,000			3,000
Painting Restoration	5,700			5,700
Lift contract	1,227			1,227
Solar Panels	3,000			3,000
International Relations	3,000			3,000
Litten Gardens	3,000			3,000
City Cross Conservation	20,117			20,117
St James Obelisk	2,100	100		2,200
Civic Regalia	9,007		(3,270)	5,737
War Memorial	6,004	2,000		8,004
Disused Burial Ground Maintenance	11,070			11,070
Budget Carry Forwards	11,954	6,267	(11,954)	6,267
Benches	10,471			10,471
Bus Shelters	14,605			14,605
Statues & Memorials	2,000			2,000
Hall Booking Deposits	0	300		300
Henty Field	6,531			6,531
Chichester in Bloom	5,000			5,000
Hybrid Meetings	12,000		(9,526)	2,474
Community Grants	10,000		(5,000)	5,000
Joint Twinning Speyer	3,000			3,000
Friendship Valetta	2,968			2,968
	426,897	10,367	(91,026)	346,238
TOTAL EARMARKED RESERVES	2,105,273	38,544	(501,043)	1,642,774

[Internal Control Policy 2026-27](#)

2026/FIN10-017 - INTERNAL CONTROL POLICY

Last modified: 2026-06-03



CHICHESTER CITY COUNCIL
INTERNAL CONTROL POLICY
FOR THE YEAR ENDING 31ST MARCH 2027

1. SCOPE OF RESPONSIBILITY

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

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

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

2. THE PURPOSE OF THE SYSTEM OF INTERNAL CONTROL

Internal control is designed to reduce financial risk to the Council

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

3. PERSONNEL INVOLVED WITH THE INTERNAL CONTROL ENVIRONMENT

3.1 The Council

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

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

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

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

Currently any two nominated councillors namely must authorise all payments over £5,000. The signatories will ensure that they are satisfied with the payment and are able to check the amount and the payee named on the invoice. Payments under £5,000 can be authorised by the Town Clerk or a nominated Councillor.

3.2 Responsible Financial Officer

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

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

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

The RFO arranges for the public notices to be displayed.

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

3.3 Internal Auditor

The Council has appointed an Independent Internal Auditor – Mulberry Local Authority Services who will report to the Council on the adequacy of its:

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

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

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

The IA will inspect the accounts at the year end and will complete page 3 of the Annual Return.

3.4 External Audit

The Council's External Auditors, appointed by the Smaller Authorities' Audit Appointments Limited, submit an External Auditor's Certificate once the inspection of the accounts is completed, which is presented to the Council.

4. REVIEW OF EFFECTIVENESS

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

Full Council – identification of new activities

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

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

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

5. SIGNIFICANT INTERNAL CONTROL ISSUES

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

6. EXTERNAL AUDIT OPINION

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

None

Chairman

RFO

25th June 2026

[Chichester CC 2025-26 Final Internal Audit Report](#)

2026/FIN10-018 - INTERNAL AUDIT

Last modified: 2026-06-03



MULBERRY
LOCAL AUTHORITY SERVICES LTD

Eastgate House t: 07428 647069
Dogflud Way, Farnham e: office@mulberrylas.co.uk
Surrey, GU9 7UD w: www.mulberrylas.co.uk

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

2 June 2026

Dear Sam

Re: Chichester City Council
Internal Audit Report for Financial Year Ended 31 March 2026

Executive summary

Following completion of our final internal audit on 2 June 2026, we are pleased to enclose our report for your review and presentation to the council. The audit was conducted in accordance with current professional standards and guidelines, employing a risk-based approach to our testing. While not all transactions were examined, our sample testing, where appropriate, covered the financial year to date.

Some assertions, as noted in this report, were tested at the interim internal audit completed during the financial year and the council should review all internal audit reports for the year before completing the Annual Governance Statement.

The structure of this report aligns with the assertions set out in the Annual Internal Auditor Report section of the published Annual Governance and Accountability Return (AGAR). Each section begins with a summary of the assertion being assessed, followed by details of the testing undertaken, which was guided by the audit plan previously shared with the council. A copy of the audit plan is available upon request. The report concludes with our opinion on whether each assertion has been met as of the date of the audit. **Any recommendations for action are highlighted in bold and summarised in the table at the end of the report.**

Our testing did not identify any procedural errors requiring reporting to the external auditor at this time, nor did we observe any material weaknesses in internal controls that would pose a risk to public funds. In fact, the processes and procedures together with own built-in compensating controls are robust, strictly followed and in many respects a model of good practice.

We are pleased to report that overall, the systems and procedures currently in place are appropriate and effective. While this report may include recommendations for improvement, these should not be viewed as indicators of significant deficiencies. Rather, they are intended to support the continued development of what is, in our view, a well-managed and robust governance framework.

I have completed the Annual Internal Audit Report page of the AGAR and provided this to the council for onward submission to the External Auditor.

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 primary purpose of internal audit is to assess and report to the authority on the effectiveness of its financial systems and other internal controls, including the operational procedures that support its activities.

The internal audit function involves testing and evaluating whether the authority’s internal control framework is both adequate and functioning effectively. Internal audit reports should be made available to all Members, providing a basis for informed decision making when 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 36 years’ experience in the financial sector with the last 16 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 and inherent risk assessment

An engagement letter was previously issued to the council covering the 2025/26 internal audit assignment, which includes the scope and plan of works and fee structure. Copies of this document are available on request from anna@mulberrylas.co.uk

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 within the council’s financial systems is low. The internal control environment is considered reliable, and as such, substantive testing of individual transactions is not deemed necessary at this stage.

Audit testing will therefore consist of walk-through testing on a selection of sample data, covering the period under review within the current council year. This approach is designed to confirm that key controls are operating effectively throughout the financial period.

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INTRODUCTION

The audit was conducted on site. The information advised in advance of the visit had been prepared and was available for review, and overall, I have the impression that accounting records are neatly maintained and easily accessible.

Other information was reviewed through discussion with the officers and a review of the council website www.chichestercity.gov.uk

UPDATES ON RECOMMENDATIONS FROM INTERIM AUDIT

Internal Audit – Summary of recommendations

Audit Point	Interim Audit Findings	Council comments
None		

A. BOOKS OF ACCOUNT

Internal audit requirement

Appropriate accounting records have been kept properly during the year.

Audit findings

Testing conducted at the interim audit and findings included in the interim audit report.

CONCLUSION

I am satisfied this control objective has been met.

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

Testing conducted at the interim audit and findings included in the interim audit report.

CONCLUSION

I am satisfied this control objective has been met.

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

Testing conducted at the interim audit and findings included in the interim audit report.

We discussed assertion 8 on the Annual Governance Statement and whether this had any impact on the council.

“We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.”

The officers confirmed that they were not aware of any event having a financial impact that was not included in the accounting statements.

CONCLUSION

I am satisfied this control objective has been met.

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

Testing conducted at the interim audit and findings included in the interim audit report.

Budget

Regular detailed budget reports are produced from the accounting software. There is no evidence to suggest that the budget has not been accurately set and carefully monitored throughout the year.

There is evidence within the minutes of meetings that councillors regularly receive budget reports for review, providing them with sufficient financial information to make informed decisions.

Precept

The council set a precept of £970,760 for 2025/26. With a tax base of 12,517.4, this equates to a band D equivalent of £77.55 (compared to the average in England of £92.92).

I was able to confirm that the precept amount recorded in the accounts is correct, and equals the amount recorded in box 2 of the Accounting Statements.

I confirmed from the minutes that the 2026/27 budget and precept were approved by the council at the meeting held on 25 February 2026 (minute ref COUNCIL2026/35).

Reserves

The Smaller Authorities Proper Practices Panel (SAPPP) 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.

At the year-end, the council held funds in earmarked reserves, split between categories as below:

- Capital EMR £22,062
- CIL EMR £1,264,474
- Other EMR £346,238

I checked the purpose of these earmarked reserves and am satisfied they are all for legitimate future planned projects of the council.

The general reserve balance is which is within the recommended range as detailed in the Practitioner's Guide.

CONCLUSION

I am satisfied this control objective has been met.

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

Testing conducted at the interim audit and findings included in the interim audit report.

CONCLUSION

I am satisfied this control objective has been met.

F. CASH**Internal audit requirement**

Cash payments were properly supported by receipts; all cash expenditure was approved and VAT appropriately accounted for.

Audit findings

Testing conducted at the interim audit and findings included in the interim audit report.

CONCLUSION

I am satisfied this control objective has been met.

G. PAYROLL**Internal audit requirement**

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

Audit findings

Testing conducted at the interim audit and findings included in the interim audit report.

I reviewed the figure included in box 4 (staff costs) on the Accounting Statements and was able to confirm from the accounting software that in accordance with the guidance contained in the Smaller Authorities Proper Practices Panel (SAPPP) Practitioner's guide this includes only salary payments, HMRC payments and pension contributions.

CONCLUSION

I am satisfied this control objective has been met.

H. ASSETS AND INVESTMENTS**Internal audit requirement**

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

Audit findings

Testing conducted at the interim audit and findings included in the interim audit report.

I confirmed the asset register total matches that included in box 9 (total fixed assets plus long term investments and assets) on the Accounting Statements and was able to trace the changes to the previous year's total against the asset register.

The council holds long-term investments (i.e. those for more than 12-month terms) and I was able to confirm these are correctly recorded on the asset register and reported in box 9 on the AGAR.

The council has no borrowing through the PWLB.

CONCLUSION

I am satisfied this control objective has been met.

I. BANK AND CASH**Internal audit requirement**

Periodic bank account reconciliations were properly carried out during the year.

Audit findings

Testing conducted at the interim audit and findings included in the interim audit report.

I reviewed the year-end bank reconciliation for all accounts and was able to confirm the balances on 31 March 2026 to the bank statements and found no errors. I was able to confirm the total bank balances to the figure included in the Accountings Statements on the AGAR.

CONCLUSION

I am satisfied this control objective has been met.

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), supported by an adequate audit trail from underlying records and, where appropriate, debtors and creditors were properly recorded.

Audit findings

The council is reminded that at its meeting to sign the Annual Governance and Accountability Return (AGAR), it should complete the steps in the following order:

- **Review and consider the Annual Internal Audit Report**
- **Complete Section 1 – Annual Governance Statement**
- **Complete Section 2 – Accounting Statements**

Section 1 – Annual Governance Statement

Based on the internal audit findings, I recommend using the table below as the basis for that discussion.

	Annual Governance Statement	<i>'Yes', means that this authority</i>	Suggested response based on evidence
1	We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>	YES – accounts follow latest Accounts and Audit Regulations and practitioners guide recommendations.
2	We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>	YES – there is regular reporting of financial transactions and accounting summaries, offering the opportunity for scrutiny.
3	We have assured ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>	YES – the Clerk advises the council in respect of its legal powers.
4	We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>	YES – the requirements and timescales for 2024/25 year-end were followed.

5	We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>	YES – the council has a risk management scheme and appropriate external insurance.
6	We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>	YES – the council has appointed an independent and competent internal auditor.
7	We took appropriate action on all matters raised in reports from internal and external audit.	<i>responded to matters brought to its attention by internal and external audit.</i>	YES – matters raised in internal and external audit reports have been addressed.
8	We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and. Where appropriate, have included them in the accounting statements.	<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>	YES – no matters were raised during the internal audit visits.
9	Trust funds including charitable – In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/asset(s), including financial reporting and, if required, independent examination or audit.	<i>has met all its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>	N/A – the council has no trusts
10	We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.	<i>has made suitable arrangements for its IT and data management and has complied with proper practices in doing so</i>	YES – the council has met the requirements of Governance Assertion 10

Section 2 – Accounting Statements

AGAR box number		2024/25	2025/26	Internal Auditor notes
1	Balances brought forward	2,635,297	2,681,435	Agrees to 2024/25 carry forward (box 7)
2	Precept or rates and levies	851,726	970,760	Figure confirmed to central precept record
3	Total other receipts	589,241	333,127	Agrees to underlying accounting records
4	Staff costs	585,103	659,945	Agrees to underlying accounting records. Includes only expenditure allowed as staff costs (see section G)
5	Loan interest/capital repayments	0	0	Council has no borrowing
6	All other payments	809,726	1,075,154	Agrees to underlying accounting records
7	Balances carried forward	2,681,435	2,250,223	Casts correctly and agrees to balance sheet
AGAR Total				
8	Total value of cash and short- term investments	2,743,585	2,247,124	Agrees to bank reconciliation for all accounts
9	Total fixed assets plus long- term investments and assets	4,733,264	4,775,094	Matches asset register total and changes from previous year have been traced
10	Total borrowings	0	0	Council has no borrowing
AGAR Total				
11	Do the figures in the accounting statements above exclude any trust transactions	Yes	Yes	Yes – trust transactions are excluded from the stated figures

Audit findings

The year-end accounts have been correctly prepared on an income and expenditure basis with the box 7 and 8 reconciliation completed. This shows year-end total debtors of 36,325 and year-end total creditors of £33,226, with a full breakdown of the individual debtors and creditors provided.

The AGAR correctly casts and cross casts and last year's comparatives match the figures submitted for 2024/25 and published on the council website.

The variance analysis has been completed and, in my opinion, provides sufficient financial and narrative information to explain the variances to the External Auditor.

CONCLUSION

I am satisfied this control objective has been met.

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

If the authority certified itself as exempt from a limited assurance review in the previous year, it met the exemption criteria and correctly declared itself exempt.

CONCLUSION

The council did not certify itself exempt from a limited assurance review in the previous year and the testing for this internal control objective is not applicable.

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

The authority publishes information on a free to access website/webpage, up to date at the time of the internal audit in accordance with relevant legislation

Audit findings

All councils are required to follow The Accounts and Audit Regulations which include the following requirements:

13(1) An authority must publish (which must include publication on that authority's website)

- (a) the Statement of Accounts together with any certificate or opinion entered by the local auditor in accordance with section 20(2) of the Act; and
- (b) the Annual Governance Statement approved in accordance with regulation 6(3)

13(2) Where documents are published under paragraph (1), the authority must

- (a) keep copies of those documents for purchase by any person on payment of a reasonable sum; and
- (b) ensure that those documents remain available for public access for a period of not less than five years beginning with the date on which those documents were first published in accordance with that paragraph.

I was able to confirm that pages 4 (Annual Governance Statement), 5 (Accounting Statements) and 6 (External Auditor's Report and Certificate) of the AGARs are available for review on the council website for the previous five financial years.

Confirm that the council is compliant with the relevant transparency code

For councils with a turnover over £25,000, it is recommended best practice to follow the Local Government Transparency Code 2015, but not a statutory requirement and therefore not subject to verification during the internal audit.

CONCLUSION

I am satisfied this control objective has been met.

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

The authority, during the previous year, correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.

Audit findings

Inspection – key dates	2024/25 Actual	2025/26 Proposed
Date AGAR signed by council	25 June 2025	17 June 2026
Date inspection notice issued	26 June 2025	18 June 2026
Inspection period begins	27 June 2025	19 June 2026
Inspection period ends	7 August 2025	30 July 2026
Correct length (30 working days)	Yes	Yes
Common period included (first 10 working days of July)	Yes	Yes

I am satisfied the requirements of this control objective were met for 2024/25, and assertion 4 on the Annual Governance Statement can therefore be signed yes by the council.

I reviewed the proposed dates for the Exercise of Public Rights for the 2025/26 AGAR and confirm that these are in accordance with the requirements of the Accounts and Audit Regulations.

CONCLUSION

I am satisfied this control objective has been met.

N: PUBLICATION REQUIREMENTS

Internal audit requirement

The authority complied with the publication requirements for the prior year AGAR.

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website / webpage.

Before 1 July 2025 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 2024/25, approved and signed, page 4*
- *Section 2 - Accounting Statements 2024/25, approved and signed, page 5*

Not later than 30 September 2025 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 conducted at the interim audit and findings included in the interim audit report.

CONCLUSION

I am satisfied this control objective has been met.

O. DIGITAL AND DATA COMPLIANCE

Internal audit requirement

The authority has complied with laws, regulations and proper practices relating to digital and data compliance.

Audit findings

The Smaller Authorities Proper Practices Panel (SAPPP) Practitioner's Guide (March 2025) contains guidance on the new Governance Assertion included on the 2025/26 AGAR which relates to this internal control objective.

Website

I was able to confirm that the council website contains a Privacy Notice and a Website Accessibility Statement. **The Website Accessibility Statement references partial compliance with the Web Content Accessibility Guidelines (WCAG) 2.21 AA and should be updated to refer to the current WCAG 2.2 AA standard.**

The council has an IT Policy in place which was last reviewed and approved by the council at the meeting held on 17 December 2025 (minute ref COUNCIL2025/26).

Email management and GDPR

It was noted the council has a generic email address on a domain owned by the council and 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.

I recommend the council ensures that a data audit is completed during 2025/26 to comply with GDPR regulations. This may be included within the audit testing within Governance Assertion 10 in future years.

CONCLUSION

I am satisfied this control objective has been met.

P. TRUSTEESHIP

Internal audit requirement

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

CONCLUSION

The council has no trusts and the testing for this internal control objective is not applicable.

Achievement of control assertions at final internal 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	NOT COVERED
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	Cash payments were properly supported by receipts, all cash expenditure was approved, and VAT appropriately accounted for	✓		
G	Salaries to employees and allowances to members were paid in accordance with the 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), supported by an adequate audit trail from underlying records and, where appropriate, debtors and creditors were properly recorded.	✓		
K	If the authority certified itself as exempt from a limited assurance review in the previous year, it met the exemption criteria and correctly declared itself exempt.			✓
L	The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M	The authority, during the previous year correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations.	✓		
N	The authority complied with the publication requirements for prior year AGAR.	✓		
O	The authority has complied with laws, regulations and proper practices relating to digital and data compliance	✓		
P	Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

Should you have any queries please contact me directly at andy@mulberrylas.co.uk

Yours sincerely



Andy Beams

Director, Mulberry Local Authority Services Ltd

Internal Audit – Summary of recommendations

Audit Point	Internal Audit Findings	Council comments
<p>O. DIGITAL AND DATA COMPLIANCE</p>	<p>The Website Accessibility Statement references partial compliance with the Web Content Accessibility Guidelines (WCAG) 2.21 AA and should be updated to refer to the current WCAG 2.2 AA standard.</p> <p>I recommend the council ensures that a data audit is completed during 2025/26 to comply with GDPR regulations. This may be included within the audit testing within Governance Assertion 10 in future years.</p>	

[Internal Audit Report 25-26 AGAR](#)

2026/FIN10-018 - INTERNAL AUDIT

Last modified: 2026-06-03

Annual Internal Audit Report 2025/26

CHICHESTER CITY COUNCIL

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During the financial year ended 31 March 2026, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2025/26 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2025/26 AGAR period, were public rights in relation to the 2024-25 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2024/25 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.	✓		
P. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).
 Date(s) internal audit undertaken: 04/11/2025 Name of person who carried out the internal audit: A Beams, Mulberry LAS Ltd

04/11/2025 02/06/2026 DD/MM/YYYY A Beams, Mulberry LAS Ltd INTERNAL AUDITOR

Signature of person who carried out the internal audit:  Date: 02/06/2026

***If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).**
****Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).**

[AGAR 25-26 Part 1](#)

2026/FIN10-020 - ANNUAL GOVERNANCE STATEMENT (Part 1 of the Annual Return)

Last modified: 2026-06-03

Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

CHICHESTER CITY COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2026, that:

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

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

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

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

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

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

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[AGAR 25-26 Part 2](#)

2026/FIN10-021 - ACCOUNTING STATEMENTS (Part 2 of the Annual Return)

Last modified: 2026-06-03

Section 2 – Accounting Statements 2025/26 for

CHICHESTER CITY COUNCIL

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
1. Balances brought forward	2,635,297	2,681,435	Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records. Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	881,726	970,760	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	589,241	333,127	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	(585,103)	(659,945)	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	(809,726)	(1,075,154)	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	2,681,435	2,250,223	Total balances and reserves at the end of the year. must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	2,743,585	2,247,124	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	4,733,264	4,775,094	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	
11 Do the figures in the accounting statements above exclude any trust transactions?	✓		For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.

I certify that for the year ended 31 March 2026 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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

SIGNATURE REQUIRED

Date

03/06/2026

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

[AGAR 2025-2026 online submission](#)

2026/FIN10-021 - ACCOUNTING STATEMENTS (Part 2 of the Annual Return)

Last modified: 2026-06-03

AGAR 2025/26

Annual Governance Statements

Name of Authority: Chichester City Council

Web address: <https://chichestercity.gov.uk>

We acknowledge, as the members of the above authority, our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2026, that:

We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements. Yes

We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness. Yes

We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances. Yes

We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations. Yes

We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required. Yes

We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems. Yes

We took appropriate action on all matters raised in reports from internal and external audit. Yes

We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements. Yes

Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit. Yes

We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review. Yes

For any statement to which the response is 'no', an explanation follows on the next page.

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

On this date

As recorded in minute reference

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

Signed by Chair

Signed by Clerk

*Published web address

2025/26

Accounting Statements

Name of Authority: Chichester City Council

Key	Year ending 31 March 2025	Year ending 31 March 2026
Balances brought forward	£2,635,297	£2,681,435
Precept	£851,726	£970,760
Total other receipts	£589,241	£333,127
Staff Costs	£585,103	£659,945
Loan interest/capital repayments	£0	£0
All other payments	£809,726	£1,075,154
Balances carried forward	£2,681,435	£2,250,223
Total value of cash and short term investments	£2,743,585	£2,247,124
Total fixed assets plus long term investments and assets	£4,733,264	£4,775,094
Total borrowings	£0	£0

I certify that for the year ended 31 March 2026 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities - a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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

Signed by the Responsible Financial Officer

Date

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

On this date

As recorded in minute reference

Signed by Chair

Do the figures in the accounting statements above exclude any Trust transactions?

Yes

If your council's declaration in respect of trust funds has changed from none the prior year, please provide an explanation for this change

Restated figures

Do you need to restate figures from your previous years annual statements?

No

Please give full details why any figure needs to be restated

[Investment Register to 31 March 2026](#)

2026/FIN10-022 - INVESTMENT REGISTER

Last modified: 2026-06-03

Investment Register to 31st March 2026

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

***as at March 2025 the mid market value of one unit in the fund 282.35 pence. The bid market value of one unit in the fund was 277.98 pence**
£448,373 (mid)

***as at March 2026 the bid market value of one unit in the fund 276.78 pence.**
£439,521

as at 31 March 2026

bid value	2.7678	£439,521.10
		£490,000.00

[Subsistence Allowances 2026](#)

2026/FIN10-023 - SUBSISTENCE ALLOWANCES

Last modified: 2026-06-03



CHICHESTER DISTRICT COUNCIL SUBSISTENCE ALLOWANCES

Rates effective from April 2026

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

BREAKFAST	(Absence less than 24 hours, leaving home before 7a.m.)	£10.85
LUNCH		£14.88
TEA*	(Unable to arrive home before 6.30 p.m.)	£5.91
EVENING MEAL*	(Unable to arrive home before 8.30 p.m.)	£17.98

*If an overnight stay is necessary and not included in the course fee, normally only bed breakfast and overnight meal are reimbursed. You will however be able to claim up to £27.91 for an evening meal.

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

Guidelines

For the purpose of equity the following guidelines should be used to determine and approve subsistence claims:

Breakfast	Payable at the discretion of the Director and normally where work/travel has started before 7.00 a.m.
Lunch	For necessary absence of several hours spanning the normal lunch period leaving the office before 11.00 a.m. and returning after 3.00 p.m.
Tea	If unable to return to administrative centre (or home if nearer) by 6.30 p.m.
Evening Meal	If unable to return to administrative centre (or home if nearer) by 8.30 p.m.

Out of Pocket Allowance £8.41 per night, £33.60 per week.

NOTE

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

Updated April each year subject to CPI (April 2026)

TRAVEL EXPENSES FOR TRAINING

Travel expenses will only be reimbursed at the cost of the standard class rail fare. Only in exceptional circumstances, will mileage rate be paid for the use of a car. Prior approval should be obtained from the HR department.

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

[Reconciliations Feb - March 26](#)

2026/FIN10-025 - TO NOTE AND RATIFY THE FOLLOWING RECONCILIATIONS AND
TRANSACTIONS

Last modified: 2026-06-03

End of month reconciliation for the Current Account and the Imprest Account

For the month of FEBRUARY 2026

The closing balance of the previous month matches the starting balance of the month being reconciled.

Payments during the period have been authorised by Councillors.

All payments are reported to Committee.

A sample of transactions have been verified during the month.

The closing balance on the reconciliation and the financial system matches the bank statements.

Signed by the Chairman of Finance Committee

RHC Owen

Date

17.3.26

Bank Reconciliation Statement as at 28/02/2026
for Cashbook 1 - Imprest Account

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Imprest Account-Unity	28/02/2026	130	12,316.67
			<u>12,316.67</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			12,316.67
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			12,316.67
		Balance per Cash Book is :-	12,316.67
		Difference is :-	0.00

Signatory 1:

Name MICHELLE CARTER Signed  Date 03/03/26

Signatory 2:

Name KIM MARTIN Signed  Date 3/3/26

Chair of Finance:

Name RAC NIALL Signed  Date 17.3.22

Date: 11/03/2026

Chichester City Council

Page 1


Time: 13:07

Bank Reconciliation Statement as at 28/02/2026
for Cashbook 2 - Unity Trust Current Account

User: MC

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Current account-Unity	28/02/2026	152	245,461.96
			<u>245,461.96</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			245,461.96
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			245,461.96
		Balance per Cash Book is :-	245,461.96
		Difference is :-	0.00

Signatory 1:

Name MICHELLE CARTER Signed  Date 11/03/2026

Signatory 2:

Name KIM MARTIN Signed  Date 11/03/2026

Chair of Finance:

Name RACIAL Signed  Date 17.3.26

End of month reconciliation for the Current Account and the Imprest Account

For the month of MARCH 2026

The closing balance of the previous month matches the starting balance of the month being reconciled.

Payments during the period have been authorised by Councillors.

All payments are reported to Committee.

A sample of transactions have been verified during the month.

The closing balance on the reconciliation and the financial system matches the bank statements.

Signed by the Chairman of Finance Committee

RHC [Signature]

Date

8.4.26

Date: 01/04/2026

Chichester City Council

Page 1


Time: 12:10

Bank Reconciliation Statement as at 31/03/2026
for Cashbook 1 - Imprest Account

User: MC

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Imprest Account-Unity	31/03/2026	131	4,076.74
			<u>4,076.74</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			4,076.74
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			4,076.74
		Balance per Cash Book is :-	4,076.74
		Difference is :-	0.00

Signatory 1:

Name MICHELLE CARTER Signed  Date 01/04/26


Signatory 2:


Name Kim MARTIN Signed  Date 01/04/26

Chair of Finance:

Name RAC JIALL Signed  Date 3.4.26

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Current account-Unity	31/03/2026	153	75,476.48
			75,476.48
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			0.00
			75,476.48
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			0.00
			75,476.48
		Balance per Cash Book is :-	75,476.48
		Difference is :-	0.00

Signatory 1:
 Name MICHELLE CARTER Signed  Date 02/04/26

Signatory 2:
 Name KIM MARTIN Signed  Date 02/04/26

Chair of Finance:
 Name RAC PIACE Signed  Date 3.4.26

[List of Payments \(Imprest\) made between 01_02_2026 and 31_03_2026-1](#)

2026/FIN10-025 - TO NOTE AND RATIFY THE FOLLOWING RECONCILIATIONS AND
TRANSACTIONS

Last modified: 2026-06-03

Date: 03/06/2026

Chichester City Council

Page 1

Time: 10:53

Imprest Account

List of Payments made between 01/02/2026 and 31/03/2026

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorised Ref</u>	<u>Transaction Detail</u>
05/02/2026	The Woodhorn Group Ltd	BACS01	88.06		Green waste Whyke Allots -1/26
05/02/2026	Thomas Fattorini Ltd	BACS02	36.82		Engraving + post Civic medal
05/02/2026	Chichester Farm Machinery Ltd	BACS03	172.80		6 x 5Lt Aspen Petrol -Allot eq
05/02/2026	Chichester City Band	BACS04	300.00		Gold Sponsorship for 2026
05/02/2026	Beaver Tool Hire	BACS05	196.50		Digger Hire -Whyke Allots
05/02/2026	Aspect Electrical Contractors	BACS06	262.51		Control Panel Switch-Boiler Rm
05/02/2026	The Guild Of Mace Bearers	BACS10	10.00		Membership -Mace Bearers Guild
05/02/2026	Chichester District Council	BACS11	776.04		50% of Cemetery costs Qtr3
05/02/2026	Wettons	BACS12	878.65		Cleaning Contract C/Hse-Jan 26
05/02/2026	Allstar	BACS13	86.51		Diesel fuel for Tipper Truck
05/02/2026	C Adams	BACS14	3.20		Flower foam -Wedding Fair 25/1
05/02/2026	Tangmere Military Aviation Mus	BACS15	45.00		Tickets for Jnr Mayor day
05/02/2026	South Downs Water Co Ltd	BACS16	18.00		Water Cooler Sanitisation 16/1
05/02/2026	Pestforce	BACS17	130.00		Removal of dead Fox - St P All
12/02/2026	Microsoft	BACS07	44.10		Additional Software Licence
12/02/2026	Mr D Jenkins	BACS08	4.49		Limescale remover C/Hse taps
12/02/2026	DeliverlooZ Ltd	BACS09	300.00		Hire of Toilets for Gala 2026
13/02/2026	Screwfix	BACS18	40.84		TRV4 Radiator Valves - A/Room
13/02/2026	Enconvo Ltd	BACS19	289.06		Phone line rental & Calls C/Hs
13/02/2026	Amazon	BACS20	141.95		A3 Paper
13/02/2026	Viking	BACS21	121.61		A4 Paper x 15 Reams + 1 x A3
13/02/2026	Katie Coffey	BACS22	7.30		Milk for events
13/02/2026	Mr G Bowen	BACS23	3.40		8 Pts of Milk
13/02/2026	Connexus Health Solutions Ltd	BACS24	745.00		OH Assessments for 3 x Staff
18/02/2026	The Listed Property Owners Clu	DD	58.00		Magazine Ann Subs
24/02/2026	Dean Floyd	BACS25	31.11		Dowel for stage + Milk +Coffee
24/02/2026	Andrew Watson	BACS26	15.98		2 x parts for Horn in EV Van
24/02/2026	Connexus Health Solutions Ltd	BACS27	405.00		OH Assessment - 1 x Staff
24/02/2026	South Downs Water Co Ltd	BACS28	21.60		3 x 19L Water bottles -empties
24/02/2026	Mr S Holman	BACS29	49.99		MOT for Renault E-V
24/02/2026	CJS Portsmouth	BACS30	74.02		Cleaning Supplies for C/Hse
24/02/2026	Screwfix	BACS31	78.99		Hose & reel- portico washing
24/02/2026	C Brewer & Sons Ltd	BACS32	109.06		Paint for Town Clerk's office
24/02/2026	Energy Intelligence Centre Lim	BACS33	214.80		DEC Inspection Renewal
24/02/2026	Recycle Southern Ltd	BACS34	180.34		Waste & Faulty Fridge C/Hse
24/02/2026	Chichester Farm Machinery Ltd	BACS35	13.19		Pulley Cord for rotoator
24/02/2026	Amazon	BACS36	199.85		Rack & cable - Bluetooth A/R
24/02/2026	Midlands Signs Leicester Ltd T	BACS37	497.28		Willowbed Drive & Ave Signs
28/02/2026	Unity Trust Bank	TRANS	9.45		Bank Service Charges
02/03/2026	Visual Hygiene Cleaning Servic	BACS11	160.00		Window Cleaning on 17.02.26
09/03/2026	Amazon	BACS01	262.62		3 x 48L Storage boxes
09/03/2026	Screwfix	BACS02	280.67		Inspection Camera for C/Hse
09/03/2026	Covers Trade Centre Branch	BACS03	8.06		Backboards for Street signs

Continued on Page 2

Date: 03/06/2026

Chichester City Council

Page 2

Time: 10:53

Imprest Account

List of Payments made between 01/02/2026 and 31/03/2026

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorised Ref</u>	<u>Transaction Detail</u>
09/03/2026	Katie Coffey	BACS04	95.75		50% Accu + Milk Arts Forum
09/03/2026	CHIBAC	BACS06	349.44		Annual Membership to 31.03.27
09/03/2026	Arundel Arboretum Ltd	BACS07	90.75		12ft Tree for Jnr Mayor Day
09/03/2026	South Downs Water Co Ltd	BACS08	21.60		Water Cooler Rental to 16.6.26
09/03/2026	Wettons	BACS09	878.65		Cleaning - C/Hse - Feb 26
09/03/2026	R Berescu	BACS10	50.00		Deposit Refund Allot - JA118
09/03/2026	Allstar	BACS12	83.53		Diesel for Tipper truck -Feb26
09/03/2026	The Woodhorn Group Ltd	BACS13	105.66		Green waste - Allots & Litten
09/03/2026	Lewis Marquees	BACS14	444.83		Smaller marquee for Gala
09/03/2026	Sussex Rural Community Council	BACS15	155.00		V/Hall Advis Subs to 31.03.27
12/03/2026	Amazon	BACS05	39.83		Maintenance cartridge -plotter
12/03/2026	Eurosafe Solutions Ltd	BACS16	360.00		Flag pole - Ladder+Steps Insp
12/03/2026	Chichester Enterprises Ltd	BACS17	38.04		Business Cards (500) - MD
12/03/2026	Securitas Technology Ltd	BACS19	245.35		Security Alarm - 12V Batts
12/03/2026	South Downs Water Co Ltd	BACS20	21.60		3 x 19L Water Bottles -empties
12/03/2026	Screwfix	BACS21	149.99		Tenant Trolley - R/Amp Allots
12/03/2026	GW Shelter Solutions Ltd	BACS22	294.00		Cleaning of 7 x Bus Shelters
12/03/2026	Enconvo Ltd	BACS23	289.04		Phoneline & Calls - Feb 26
12/03/2026	Mr D Jenkins	BACS24	10.00		18 x Batteries for Microphones
12/03/2026	Mrs Kim Martin	BACS25	21.60		Travel to Billingshurst - SALC
12/03/2026	C Brewer & Sons Ltd	BACS26	243.36		Council House - Ante Room Deco
16/03/2026	Covers Trade Centre Branch	BACS18	76.18		Bike Racks -12xPostcrete Bags
23/03/2026	The Nat. Society of Allotment	BACS27	120.00		Membership Subs for 26/27
23/03/2026	NALC	BACS28	204.00		Annual Conference -2 x Tickets
23/03/2026	Chichester Living	BACS29	500.00		Data feed for Whats on Chiches
23/03/2026	Saunders Specialised Services	BACS30	417.00		Attend to Assemb Room Chiller
23/03/2026	Amazon	BACS31	128.88		Ink for Plotter +induction hob
23/03/2026	St Wilfrids Parochial Church C	BACS32	100.00		Hire of Hall - Ward Meet 18/04
26/03/2026	C Brewer & Sons Ltd	BACS32	330.07		Decorating Materials-Ante Room
26/03/2026	Dean Floyd	BACS33	7.65		Fixing materials + Milk
26/03/2026	A B Cunningham	BACS34	50.00		Refund of Allot Dep - BL4
26/03/2026	C Adams	BACS35	13.63		Cleaner for Urinals + Milk
26/03/2026	Midlands Signs Leicester Ltd T	BACS36	207.84		2 x Replacement St signs+ legs
31/03/2026	Unity Trust Bank	TRANS	13.00		Bank Services Charges - Feb 26
31/03/2026	James Brigden	BACS11	166.00		Refund of ISEP Assoc fees
31/03/2026	Amazon	BACS12	37.27		Plate holders x 4-Civic Events
31/03/2026	Wettons	BACS13	878.65		Cleaning March 26 - C/Hse
31/03/2026	C Brewer & Sons Ltd	BACS14	75.47		CH - Ante Rm Obliterator Paint
31/03/2026	K & S Cranfield	BACS15	50.00		Refund Allotment Deposit -BL3
31/03/2026	A Carrassi	BACS16	50.00		Allot Dep Ref - JA48B
31/03/2026	Friends of Ravenna	BACS37	120.00		Coach travel - Heathrow May 26
Total Payments			14,905.51		

[List of Payments \(current\) made between 01_02_2026 and 31_03_2026-2](#)

2026/FIN10-025 - TO NOTE AND RATIFY THE FOLLOWING RECONCILIATIONS AND
TRANSACTIONS

Last modified: 2026-06-03

Date: 03/06/2026

Chichester City Council

Page 1

Time: 11:09

Unity Trust Current Account

List of Payments made between 01/02/2026 and 31/03/2026

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorised Ref</u>	<u>Transaction Detail</u>
02/02/2026	Cerberus Networks Limited	DD01	60.00		Broadband for C/Hse - Jan 26
03/02/2026	Business Stream	DD02	43.94		Water - St P Allots - 02.01.26
05/02/2026	Amazon	BACS01	263.17		Headphones - Admin - GB
05/02/2026	Screwfix	BACS02	124.85		TRV4 Valve for radiator
05/02/2026	Open Design Studios	BACS03	3,480.00		Architect designs - FI Pk Comm
05/02/2026	SSE Contracting	BACS04	1,062.59		Gas - Council Hse - Dec 25
05/02/2026	Recognition Express Southern	BACS05	32.21		4 x Magnetic Name badges
05/02/2026	Andrew Watson	BACS06	57.48		Parts - EV Horn & 4 wheeled
05/02/2026	Square	TRANS	0.09		Square Fees - Feb 26
06/02/2026	Chichester District Council	DD03	152.00		Refuse & Recycling to 23.01.26
11/02/2026	Imprest Account	TRANSFER	10,000.00		TRANSFER
12/02/2026	RCI Financial Serv (Renault)	BACS10	1.20		Final EV Battery Lease payment
12/02/2026	Business Stream	DD04	16.14		Water - FI Rd Allots to 14/01
13/02/2026	Vodafone Ltd	DD05	94.20		Staff Mobiles & tablets -Jan26
16/02/2026	Tusker Direct Ltd	DD06	1,722.48		Lease car -3/36 Feb 26
16/02/2026	Vodafone Ltd	DD07	39.14		Phone & B/Band - St J Jan26
18/02/2026	Drax	DD08	104.28		Elec - City Cross - Jan 26
18/02/2026	Drax	DD09	774.84		Elec - St Lighting - Jan 26
18/02/2026	Drax	DD10	736.98		Elec - C/House - Jan 26
23/02/2026	Barclaycard	TRANS	2,326.98		C/Card Feb 2026
23/02/2026	Business Stream	DD11	15.01		Water -Wh Rd Allot-to 25.01.26
23/02/2026	Business Stream	DD12	1,090.62		Water -C/House -to 25.01.26
23/02/2026	Business Stream	DD13	15.01		Water -K/Ave Allot-to 25.01.26
24/02/2026	Leander Architectural	BACS07	2,149.80		4 x Blue plaques -Civic Awards
24/02/2026	Lewis Marquees	BACS08	1,658.89		30% Deposit -Marquee Hire Gala
24/02/2026	SSE Contracting	BACS09	2,385.85		Gas - Jan 26 C/Hse
28/02/2026	Unity Trust Bank	TRANS	14.55		Bank Service Charges Jan 26
02/03/2026	Cerberus Networks Limited	DD01	57.60		Broadband - C/Hse Feb 26
06/03/2026	Chichester District Council	DD02	152.00		Refuse & Recycling to 20.02.26
09/03/2026	Saunders Specialised Services	BACS04	3,125.59		Legionella hot water tank work
09/03/2026	Open Design Studios	BACS03	1,800.00		Pre plan app work to 20.02.26
09/03/2026	Chichester Living	BACS02	1,000.00		Jan+Feb-display board info
09/03/2026	Business Stream	DD03	118.20		Water - RO/A Allot to 06.02.26
10/03/2026	West Sussex County Council	BACS01	47,929.37		Salaries for Jan 2026
12/03/2026	Shaw and Sons Ltd	BACS05	1,238.58		Freedom Scroll & Roll Caligraf
16/03/2026	West Sussex County Council	BACS06	53,576.67		February 2026 Salaries
16/03/2026	Zurich Municipal	BACS07	17,137.03		Insurance Premium 26/27
16/03/2026	Vodafone Ltd	DD04	94.20		Staff Phones & Tablets - Feb26
16/03/2026	Vodafone Ltd	DD05	39.14		B/Band & Phone St J - Feb26
16/03/2026	Tusker Direct Ltd	DD06	1,722.48		Lease car - Mar 26 - 8/48
23/03/2026	Barclaycard	TRANS	2,073.43		C/Card - March 2026
24/03/2026	Drax	DD07	801.38		Elec - City Cross to 28.02.26
24/03/2026	Drax	DD08	616.38		Elec - St Lighting to 28.02.26

Continued on Page 2

Date: 03/06/2026

Chichester City Council

Page 2

Time: 11:09

Unity Trust Current Account

List of Payments made between 01/02/2026 and 31/03/2026

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorised Ref</u>	<u>Transaction Detail</u>
26/03/2026	SSE Contracting	BACS08	1,437.44		Gas for C/Hse - Feb 26
26/03/2026	The Fundraisers Ltd	BACS09	1,200.00		Enq forms - Nat Lot & Her Fund
31/03/2026	Unity Trust Bank	TRANS	1.30		Bank Handling Charges - to 4/3
31/03/2026	Unity Trust Bank	TRANS	15.55		Bank Service Charges - Feb26
31/03/2026	Everyday Software, S L	DD09	169.95		Train, Risk Assess Lic to 21/5
31/03/2026	West Sussex County Council	BACS10	54,522.96		March 2026 - Salaries
31/03/2026	Square	TRANS	8.20		Square Fees - March 26
31/03/2026	Square	TRANS	75.22		Correct £101.22 Sq Entry
Total Payments			<u>217,334.97</u>		

[List of Payments \(Barclaycard\)made between 01_02_2026 and 31_03_2026-3](#)

2026/FIN10-025 - TO NOTE AND RATIFY THE FOLLOWING RECONCILIATIONS AND
TRANSACTIONS

Last modified: 2026-06-03

Date: 03/06/2026

Chichester City Council

Page 1

Time: 11:11

Barclaycard

List of Payments made between 01/02/2026 and 31/03/2026

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorised Ref</u>	<u>Transaction Detail</u>
23/02/2026	Gear4Music Ltd	TRANS	41.47		2 x Headsets for Assembly Room
23/02/2026	Nisbets UK	TRANS	469.63		Fridge for Crush Bar +teaspoon
23/02/2026	Disclosure & Barring	TRANS	21.50		DBS Check - Town Clerk
23/02/2026	Zoom Communications Inc	TRANS	16.79		Software Licence x1 to14.02.26
23/02/2026	Meta/Facebook	TRANS	12.50		Advertising for Wedding Open D
23/02/2026	SurveyMonkey	TRANS	720.00		Annual Subs for Software
23/02/2026	Post Office Counters	TRANS	20.70		Signed for & Tracked - Freedom
23/02/2026	Tesco	TRANS	12.00		Flowers - Wedding Open Day 26
23/02/2026	Oneplan London Ltd	TRANS	571.20		Software Licence to 23.01.26
23/02/2026	Microsoft	TRANS	8.70		Software Licence to 24.02.26
23/02/2026	Microsoft	TRANS	7.81		Software Licence to 28.02.26
23/02/2026	Adobe	TRANS	73.33		Software Licence-Creative Clou
23/02/2026	Motoring Assistance.Com	TRANS	165.60		Recovery Policy for 2 x CCC Va
23/02/2026	Microsoft	TRANS	9.24		Software Licence to 06.02.26
23/02/2026	B & Q Marketplace	TRANS	176.51		Hedging for Whyke Allotments
14/03/2026	Microsoft	TRANS	0.00		Microsoft
23/03/2026	Land Registry	TRANS	14.00		Title Register search by Clerk
23/03/2026	Chichester District Council	TRANS	37.00		Persona Licence Priory Pk Gala
23/03/2026	Chichester District Council	TRANS	100.00		Premises Licence PrioryPk Gala
23/03/2026	National World Publishing	TRANS	513.74		Public Notice- Priory Pk Lic
23/03/2026	IDrive.com	TRANS	9.71		Cloud Data Back up
23/03/2026	Zoom Communications Inc	TRANS	16.79		Software Licence to 14.03.26
23/03/2026	B & Q	TRANS	149.90		10 xHolly Hegde plants -Wh All
23/03/2026	SLCC	TRANS	495.00		Cilca Qualification Fee
23/03/2026	Meta/Facebook	TRANS	1.47		Advertising Wedd Open Day25/01
23/03/2026	SP Evolution Tools	TRANS	36.98		Lance Handle - Pressure Washer
23/03/2026	DVLA	TRANS	347.50		Road Tax for Renualt EV
23/03/2026	Microsoft	TRANS	978.90		Software Lic -Teams Rooms Pro
23/03/2026	MR-QR.COM	TRANS	91.03		QR Code generator Software
23/03/2026	Microsoft	TRANS	7.81		Software Licence to 30.03.26
23/03/2026	Adobe	TRANS	73.33		Software Licence -Creative Clo

Total Payments	5,200.14
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