

## LICHFIELD CITY COUNCIL FINANCIAL OUT-TURN REPORT 2019/20

The following notes explain the variations between the original budget and the actual year-end out-turn.

Note	Details
1	<b>Guildhall</b> Overspend due to extensive lift repairs and purchase of replacement dishwasher, combined with reduced income due to early impacts of COVID-19 and closure for commencement of phase 1 renovation works.
2	<b>Markets</b> Reduced rental charges and several cancelled markets due to inclement weather have impacted upon income during the year. A general decline in stall occupancy levels (as has been noted in markets nationally) continues to affect income. Miscellaneous lettings reduced considerably, plus impact of COVID-19 at the end of the financial year.
3	<b>Grant Aid/Partnerships</b> Surplus to be carried forward to 2021/22 grant allocations following council resolution.
4	<b>Democratic Services</b> Original budget included a sum of £50,000 to cover the costs of the May 2019 local elections. No invoice was received from LDC during 2019/20; this cost will therefore carry forward to 2020/21. <i>Also see Note 5 below.</i>
5	<b>Repairs and Renewals</b> Overspend due to completion of phase 1 Guildhall renovation works in time for 2019/20 invoicing. This cost was originally scheduled to fall into 2020/21, but early completion of the works and the knowledge that the invoice for the local elections would not be received in 2019/20 (see note 4 above) led to the decision to allocate this payment to 2019/20 budgets to offset impacts on 2020/21 budgets.
6	<b>Capital contribution</b> Capital contribution following the City Council's meeting of 23 April 2018.
7	<b>Community Infrastructure Levy (CIL)</b> CIL receipts less commitments; any balance being transferred to the earmarked CIL reserve.

**Employee costs:** The overall employee costs totalling £447,562 are recharged across all the budget heads in the table below. Employee cost increases include tiered national pay award which averages at around 4%.

**Central administration:** The overall administration costs totalling £161,205 are recharged across all the budget heads in the table below. Administration costs include a reduction in income from letting offices at Donegal House.

### ACCOUNTS SUMMARY TABLE

This table summarises the income and expenditure against budget for the service areas for the financial year 2019/20 and provides the year-end out-turn.

The table shows:

Column 1 – 2019/20 Budget as agreed by Council in January 2019

Column 2 – Actual spend during the 2019/20 financial year

Column 3 – The variance between approved budget and actual spend for 2019/20

Column 4 – The budget for 2020/21

Column 5 – Numbered explanatory notes

*Budget/actual figures in red represent income.*

*Percentage figures in red (Variance 2019/20 column) represent variance worse than budget.*

<b><u>Net Expenditure</u></b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>	<b>BUDGET</b>	<b>Note</b>
<b>SERVICE AREAS</b>	<b>2019/20</b>	<b>2019/20</b>	<b>2019/20</b>	<b>2020/21</b>	
	<b>£</b>	<b>£</b>	<b>%</b>	<b>£</b>	
<b>Parks and Footpaths</b>	<b>231,998</b>	<b>230,109</b>	<b>1</b>	<b>247,126</b>	
<b>Guildhall</b>	<b>73,505</b>	<b>101,972</b>	<b>39</b>	<b>99,939</b>	<b>1</b>
<b>Community Centres</b>	<b>15,130</b>	<b>13,214</b>	<b>13</b>	<b>16,573</b>	
<b>Markets</b>	<b>-30,175</b>	<b>784</b>	<b>103</b>	<b>-9,023</b>	<b>2</b>
<b>Civic</b>	<b>86,022</b>	<b>87,081</b>	<b>1</b>	<b>98,494</b>	
<b>Grant Aid/Partnerships</b>	<b>51,366</b>	<b>48,842</b>	<b>5</b>	<b>52,376</b>	<b>3</b>
<b>Arts/Tourism/Twinning</b>	<b>65,790</b>	<b>63,570</b>	<b>3</b>	<b>68,936</b>	
<b>Johnson Birthplace Museum</b>	<b>98,349</b>	<b>94,530</b>	<b>4</b>	<b>108,324</b>	
<b>Democratic Services</b>	<b>152,326</b>	<b>98,217</b>	<b>36</b>	<b>125,235</b>	<b>4</b>
<b>Investment Interest</b>	<b>-4,890</b>	<b>-10,811</b>	<b>121</b>	<b>-22,940</b>	
<b>Loan Charges</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Agency</b>	<b>-18,174</b>	<b>-18,197</b>	<b>0</b>	<b>-13,409</b>	
<b>Repairs and Renewals</b>	<b>90,933</b>	<b>154,423</b>	<b>70</b>	<b>192,940</b>	<b>5</b>
<b>TOTAL SERVICE COST</b>	<b>812,180</b>	<b>863,732</b>	<b>6</b>	<b>964,571</b>	
<b>Capital Contribution</b>	<b>0</b>	<b>-2,012,975</b>	<b>100</b>	<b>0</b>	<b>6</b>
<b>Community infrastructure Levy (CIL)</b>	<b>0</b>	<b>-9,006</b>	<b>100</b>	<b>-16,854</b>	<b>7</b>
<b>SUB TOTALS</b>	<b>812,180</b>	<b>-1,158,249</b>	<b>243</b>	<b>947,717</b>	
<b>PRECEPT</b>	<b>757,180</b>	<b>757,180</b>	<b>0</b>	<b>817,890</b>	
<b>TOTAL To/(From) balances</b>	<b>(55,000)</b>	<b>1,915,429</b>	<b>3583</b>	<b>(129,827)</b>	

Further detail relating to these headline figures is provided in the Out Turn Analysis overleaf

## OUTTURN 2019/20 ANALYSIS

<u>Net Expenditure</u>	BUDGET 2019-20	ACTUAL 2019-20	BUDGET 2020/21
SERVICE AREAS	£	£	£
<b>Parks and Footpaths</b>			
Employee costs	30,047	29,166	31,364
Central administration	22,771	23,375	25,142
Contract repair/maintenance	127,820	126,826	130,880
Other repair/maintenance	43,650	44,039	51,790
Energy	9,910	9,035	9,350
Contributions	0	-1,000	0
Miscellaneous income	-550	-8	-0
Burial fees income	-750	-424	-500
Allotment rents	-900	-900	-900
<b>Total</b>	<b>231,998</b>	<b>230,109</b>	<b>247,126</b>
<b>Guildhall</b>			
Employee costs	74,009	71,840	77,254
Central administration	21,986	22,569	24,275
Repair/maintenance	13,140	23,206	17,680
Energy	9,570	10,254	9,860
Rates	7,470	6,926	7,540
Supplies and Services	14,260	22,317	21,330
Lettings	-66,930	-55,140	-58,000
<b>Total</b>	<b>73,505</b>	<b>101,972</b>	<b>99,939</b>
<b>Community Centres</b>			
Employee costs	5,674	5,507	5,922
Central administration	2,356	2,418	2,601
Boley Hall	2,210	1,096	2,210
Curborough	2,280	807	2,210
Cruck House	1,400	850	1,420
Darwin Hall	1,210	2,536	2,210
<b>Total</b>	<b>15,130</b>	<b>13,214</b>	<b>16,573</b>
<b>Markets</b>			
Employee costs	46,991	45,614	49,052
Central administration	14,134	14,508	15,605
Repair/maintenance	2,310	1,000	2,310
Energy	1,400	1,707	1,400
Rates and Water	21,240	20,682	21,490
Supplies & Services	62,680	57,511	54,100
Misc. lettings	-30,090	-14,277	-15,000

<i>Friday market income</i>	-50,250	-43,406	-48,250
<i>Saturday market income</i>	-59,450	-51,447	-57,450
<i>Farmers/Producers market income</i>	-7,860	-2,760	-2,000
<i>Tuesday market income</i>	-31,280	-28,349	-30,280
<b>Total</b>	<b>-30,175</b>	<b>784</b>	<b>-9,023</b>
<b>Civic</b>			
<i>Employee costs</i>	44,072	42,780	46,004
<i>Central administration</i>	18,060	18,539	19,940
<i>Mayor's allowance</i>	4,650	2,949	3,650
<i>Sheriff's allowance</i>	2,150	1,608	3,150
<i>Supplies and services</i>	4,500	4,277	4,280
<i>Events</i>	6,210	2,199	7,210
<i>Mayor's Banquet</i>	700	1,641	1,580
<i>Sheriff's Ride</i>	5,680	13,087	12,680
<b>Total</b>	<b>86,022</b>	<b>87,081</b>	<b>98,494</b>
<b>Grant Aid/Partnerships</b>			
<i>Employee costs</i>	4,374	4,246	4,566
<i>Central administration</i>	7,852	8,060	8,670
<i>Grants to outside bodies</i>	32,000	29,396	32,000
<i>Grants for open Churchyards</i>	7,140	7,140	7,140
<b>Total</b>	<b>51,366</b>	<b>48,842</b>	<b>52,376</b>
<b>Arts/Tourism/Twinning</b>			
<i>Employee costs</i>	31,562	30,637	32,945
<i>Central administration</i>	10,208	10,478	11,271
<i>Arts/Culture/Tourism</i>	2,430	2,377	3,030
<i>Christmas Lights</i>	21,840	20,322	22,060
<i>income</i>	-250	-243	-370
<b>Total</b>	<b>65,790</b>	<b>63,570</b>	<b>68,936</b>
<b>Johnson Birthplace Museum</b>			
<i>Employee costs</i>	69,755	67,710	72,913
<i>Central administration</i>	12,564	12,896	13,871
<i>Repair/Maintenance</i>	3,870	4,030	7,870
<i>Energy</i>	3,250	4,554	3,350
<i>Rates and Water</i>	840	620	670
<i>Supplies and Services</i>	12,400	13,298	17,790
<i>HLF Match Funding</i>	7,500	4,622	7,500
<i>Promotion</i>	2,000	2,533	2,000
<i>Restoration</i>	4,000	5,843	0
<i>Stock for sale</i>	3,000	3,857	3,000
<i>Sales income</i>	-9,820	-11,462	-9,710
<i>Contribution from Birthplace Trust</i>	-11,010	-13,791	-11,010

<b>Total</b>	<b>98,349</b>	<b>94,530</b>	<b>108,324</b>
<b>Democratic Services</b>			
<b>Employee costs</b>	<b>56,766</b>	<b>55,102</b>	<b>56,766</b>
<b>Central administration</b>	<b>36,120</b>	<b>37,077</b>	<b>36,120</b>
<b>Supplies and Services</b>	<b>0</b>	<b>1,823</b>	<b>1,540</b>
<b>Election costs</b>	<b>55,000</b>	<b>0</b>	<b>20,000</b>
<b>Newsletter</b>	<b>4,140</b>	<b>4,140</b>	<b>4,260</b>
<b>Member allowances/travel etc.</b>	<b>300</b>	<b>75</b>	<b>300</b>
<b>Total</b>	<b>152,326</b>	<b>98,217</b>	<b>125,235</b>
<b>Investment Interest</b>			
<b>Total</b>	<b>-4,890</b>	<b>-10,811</b>	<b>-22,940</b>
<b>Agency</b>			
<b>Employee costs</b>	<b>2,256</b>	<b>2,191</b>	<b>2,357</b>
<b>Central administration</b>	<b>1,570</b>	<b>1,612</b>	<b>1,734</b>
<b>SCC Verge Income</b>	<b>-22,000</b>	<b>-22,000</b>	<b>-17,500</b>
<b>Total</b>	<b>-18,174</b>	<b>-18,197</b>	<b>-13,409</b>
<b>Repairs and Renewals</b>			
<b>Employee costs</b>	<b>12,010</b>	<b>11,659</b>	<b>12,536</b>
<b>Central administration</b>	<b>9,423</b>	<b>9,673</b>	<b>10,404</b>
<b>Guildhall/Donegal House</b>	<b>25,500</b>	<b>99,414</b>	<b>130,000</b>
<b>Samuel Johnson Birthplace</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Parks and Footpaths</b>	<b>23,000</b>	<b>19,288</b>	<b>10,000</b>
<b>Community Centres</b>	<b>11,000</b>	<b>11,741</b>	<b>30,000</b>
<b>Markets</b>	<b>10,000</b>	<b>2,648</b>	<b>0</b>
<b>Other</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>90,933</b>	<b>154,423</b>	<b>192,940</b>
<b>Total Service Costs</b>	<b>£812,180</b>	<b>£863,732</b>	<b>£964,571</b>
<b>Capital Projects/Contribution</b>			
<b>Receipts</b>	<b>0</b>	<b>-2,012,975</b>	<b>0</b>
<b>Total</b>	<b>0</b>	<b>-2,012,975</b>	<b>0</b>
<b>community Infrastructure Levy(CIL)</b>			
<b>Expenditure</b>	<b>0</b>	<b>13,652</b>	<b>0</b>
<b>Receipts</b>	<b>0</b>	<b>-22,658</b>	<b>-16,854</b>
<b>Total</b>	<b>0</b>	<b>-9,006</b>	<b>-16,854</b>
<b>Johnson Birthplace Charitable Trust</b>			
<b>Grant/Donations</b>	<b>-7,730</b>	<b>-10,456</b>	<b>-7,730</b>
<b>Admissions income</b>	<b>-3,280</b>	<b>-3,245</b>	<b>-3,280</b>
<b>Funding to LCC</b>	<b>11,010</b>	<b>13,791</b>	<b>11,010</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>	<b>£812,180</b>	<b>-£1,158,249</b>	<b>£947,717</b>

<b>PRECEPT</b>	-757,180	-757,180	-817,890
<b>TOTAL To/(From) balances</b>	<b>(£55,000)</b>	<b>-£1,915,429</b>	<b>(£129,827)</b>
<b>NOTE-Internal Recharges</b>			
<b>Employee Cost</b>			
Employee costs	461,075	447,562	481,291
Recharge to Services	-461,075	-447,562	-481,291
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Central Administration</b>			
Employee costs	83,559	81,110	87,223
Central administration	0	0	0
Professional Fees/Audit Fees	10,250	11,806	14,250
Office Rates/Water	9,960	9,777	10,070
Office Energy	4,770	4,691	4,920
Supplies & Services	26,580	31,216	27,930
Telephone/Postage	5,710	4,848	5,760
Subscriptions. Courses/Training	3,690	4,092	4,590
Insurance	23,495	23,723	24,650
Office Rent	-10,940	-10,040	-5,990
Miscellaneous Receipts	-30	-18	-10
Recharge to Services	-157,044	-161,205	-173,393
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Balances &amp; Reserves</b>			
Opening Balance	706,578	712,058	2,635,273
to/-from reserve	-55,000	1,915,429	-129,827
<b>Closing Balance</b>	<b>£651,578</b>	<b>£2,627,487</b>	<b>£2,505,446</b>
<b>Breakdown of Reserve</b>			
Repairs/Renewals Reserve-Building	353,000	1,858,553	1,724,640
Repairs/Renewals Reserve-Street Lighting	0		0
Repairs/Renewals Reserve-Open Spaces	0		0
Rent Deposit Scheme	450	0	0
Election Reserve	0	55,000	20,000
CIL Reserve	14,037	24,560	37,008
General Revenue Reserves	284,091	689,374	723,798
<b>Closing Balance</b>	<b>£651,578</b>	<b>£2,627,487</b>	<b>£2,505,446</b>
<b>Total Expenditure</b>	<b>1,124,310</b>	<b>1,148,161</b>	<b>1,253,241</b>
<b>Total income</b>	<b>-312,130</b>	<b>-2,306,410</b>	<b>-302,524</b>
<b>Net Expenditure</b>	<b>812,180</b>	<b>-1,158,250</b>	<b>947,717</b>
<b>Precept</b>	<b>-757,180</b>	<b>-757,180</b>	<b>-817,890</b>
<b>TOTAL (To)/From balances</b>	<b>£55,000</b>	<b>(-£1,915,430)</b>	<b>£129,827</b>