

LICHFIELD CITY COUNCIL FINANCIAL OUT-TURN REPORT 2020/21

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

Note	Details
1	Parks and Footpaths Includes reduced energy costs resulting from replacement LED footway lighting, lower than anticipated cost of tree works at St Michael's and a generally lower level of costly tree-related work required when compared to 2019/20
2	Guildhall Includes £52,227 loss of income and savings of £22,660 in supplies and services costs due to COVID-19 and associated restrictions/regulations
3	Community Centres Low maintenance charges due in part to work at Cruck House, Boley Park Community Hall and Curborough Community Centre being charged to capital rather than revenue budgets (see note 12).
4	Markets Includes loss of income of £111,630 and reduction in operating costs of £39,867 due to COVID-19 and associated restrictions/regulations
5	Civic Includes reduction in civic event costs of £30,045 due to COVID-19 related restrictions
6	Grant Aid/Partnerships Unallocated grant aid will be carried forward
7	Arts/Tourism/Twinning Reduced cost of Christmas Lights due to cancelled 'Switch-on' event as a result of COVID-19 regulations.
8	Johnson Birthplace Museum Includes £7,599 loss of income due to COVID-19 and associated restrictions/regulations, local restrictions support grant totalling £11,003 and changes to the allocation of employee support costs to more accurately reflect staff distribution (corresponding staff cost reduction removed from other service heads)
9	Democratic Services Includes £40,920 actual costs of 2019 elections
10	Investment Interest Reflects reduction in interest rates
11	Agency Additional income following SCC decision to maintain 2020/21 allocations at 2019/20 levels and additional funding for further cuts received late in the financial year.
12	Repairs and Renewals Underspend due to invoicing of phase 1 of the Guildhall Main Hall renovation from 2019/20 budgets rather than 2020/21 as originally allocated, and Cruck House renovations carried over to 2021/22. Also

Note	Details
	includes cost of Johnson Statue railings originally scheduled for completion during 2019/20 but delayed due to COVID-19, and costs associated with repairs at Boley Park Community Hall, Cruck House and Curborough CC being charged to capital rather than revenue budgets (see note 3)
13	Community Infrastructure Levy (CIL) CIL receipts less commitments – any balance being transferred to the earmarked CIL reserve
14	Total To/ (from) Balances <ul style="list-style-type: none"> - Contribution from Repairs and Renewals Capital Earmarked Reserve £ (127,855) - Contribution from Election Earmarked Reserve £ (7,500) - Contribution to CIL Earmarked Reserve £ 10,518 - Contribution to Grant Aid Earmarked Reserve £ 4,240 - Contribution to General Reserve £ 53,705 Total Transfer to Balances £ 66,892

Employee costs: The overall employee costs totalling £445,336 are recharged across all the budget heads in the table below reflecting reduced overall direct employee costs of £35,955

Central administration: The overall administration costs totalling £128,145 are recharged across all budget heads in the table below, reflecting a reduction in service costs of £45,246

RECOMMENDATION TO COUNCIL:

1. ***The Report and Out-Turn Statement 2020/21 be received.***
2. ***The Council as Trustee of the Johnson Birthplace Charitable Trust make a payment of £14,305 from the Trust Funds to the City Council as the contribution to the expenditure incurred by the City Council in operating the Museum during the 2020/21 financial year.***
3. ***In respect of the External Auditor Annual Return for the year ending 31 March 2021:***
 - a. ***The council approve the Annual Governance Statement (Section 1 of the Annual Return) and that this be signed by the Mayor and Town Clerk on behalf of the Council***
 - b. ***The Council note that for the year ending 31 March 2020, Section 2 of the Annual Return has been restated as a result of the Joint Panel on Accountability and Governance (JPAG) narrowing the classification of staff cost, removing the recording of mileage, and other travelling and subsistence allowance, from AGAR Box 4 to AGAR Box 6. The total sum being £1,537.***
 - c. ***The Council approve the Accounting Statements (Section 2 of the Annual Return) and this be signed by the Mayor on behalf of the Council***
 - d. ***The Council note the Annual Internal Audit Report section of the Annual Return.***
 - e. ***The Council note the dates for the exercise of public rights - commencing on 16 June 2021 and ending on 27 July 2021.***

ACCOUNTS SUMMARY TABLE

This table summarises the income and expenditure against budget for the service areas for the financial year 2020/21 and provides the year-end out-turn.

The table shows:

Column 1 – 2020/21 Budget as agreed by Council in January 2020

Column 2 – Actual spend during the 2020/21 financial year

Column 3 – The variance between approved budget and actual spend for 2020/21

Column 4 – The budget for 2021/22

Column 5 – Numbered explanatory notes

Budget/actual figures in red represent income.

Percentage figures in red (Variance 2020/21 column) represent variance worse than budget.

Net Expenditure	BUDGET	ACTUAL	VARIANCE	BUDGET	Note
SERVICE AREAS	2020/21	2020/21	2020/21	2021/22	
	£	£	%	£	
Parks and Footpaths	247,126	219,972	11	243,614	1
Guildhall	99,939	117,400	17	141,179	2
Community Centres	16,573	12,379	25	16,273	3
Markets	-9,023	55,003	710	33,757	4
Civic	98,494	59,810	39	96,189	5
Grant Aid/Partnerships	52,376	48,132	8	51,428	6
Arts/Tourism/Twinning	68,936	54,424	21	67,609	7
Johnson Birthplace Museum	108,324	106,040	2	120,148	8
Democratic Services	125,235	128,423	3	101,041	9
Investment Interest	-22,940	-8,267	64	-3,600	10
Loan Charges	0	0	0	0	
Agency	-13,409	-25,871	93	-13,604	11
Repairs and Renewals	192,940	127,855	34	156,777	12
TOTAL SERVICE COST	£964,571	£895,300	7	£1,010,811	
Capital Contribution	0	0	0	0	
Community infrastructure Levy (CIL)	-16,854	-10,518	38	0	13
SUB TOTALS	£947,717	£884,782	7	£1,010,811	
PRECEPT	£817,890	£817,890	0	£816,400	
TOTAL To/(From) balances	(£129,827)	(£66,892)	48	(£194,411)	14

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

OUTTURN 2020/21 ANALYSIS

<u>Net Expenditure</u>	BUDGET	ACTUAL	BUDGET
	2020/21	2020/21	2021-22
	£	£	£
SERVICE AREAS			
Parks and Footpaths			
Employee costs	31,364	29,027	31,254
Central administration	25,142	18,581	22,440
Contract repair/maintenance	130,880	130,457	133,555
Other repair/maintenance	51,790	38,648	52,830
Energy	9,350	5,204	5,135
Contributions	0	0	0
Miscellaneous income	0	-8	0
Burial fees income	-500	-837	-500
Allotment rents	-900	-1,100	-1,100
Total	247,126	219,972	243,614
Guildhall			
Employee costs	77,254	71,483	76,983
Central administration	24,275	17,940	21,666
Repair/maintenance	17,680	9,859	17,680
Energy	9,860	7,659	10,060
Rates	7,540	6,954	7,530
Supplies and Services	21,330	9,278	21,760
Lettings	-58,000	-5,773	-14,500
Total	99,939	117,400	141,179
Community Centres			
Employee costs	5,922	5,480	5,902
Central administration	2,601	1,922	2,321
Boley Hall	2,210	1,055	2,210
Curborough	2,210	2,127	2,210
Cruck House	1,420	0	1,420
Darwin Hall	2,210	1,795	2,210
Total	16,573	12,379	16,273
Markets			
Employee costs	49,052	45,387	48,879
Central administration	15,605	11,533	13,928
Repair/maintenance	2,310	900	2,310
Energy	1,400	1,509	1,430
Rates and Water	21,490	20,614	21,320
Supplies & Services	54,100	16,410	18,650
Misc. lettings	-15,000	-6,484	-5,000
Friday market income	-48,250	-10,048	-20,000
Saturday market income	-57,450	-12,640	-23,000
Farmers/Producers market income	-2,000	-2,030	-2,760
Tuesday market income	-30,280	-10,148	-22,000
Total	-9,023	55,003	33,757

<i>Net Expenditure</i>	BUDGET 2020/21	ACTUAL 2020/21	BUDGET 2021-22
	£	£	£
SERVICE AREAS			
Civic			
<i>Employee costs</i>	46,004	42567	45,842
<i>Central administration</i>	19,940	14,737	17,797
<i>Mayor's allowance</i>	3,650	289	3,650
<i>Sheriff's allowance</i>	3,150	10	3,150
<i>Supplies and services</i>	4,280	1,746	4,280
<i>Events</i>	7,210	454	7,210
<i>Mayor's Banquet</i>	1,580	0	1,580
<i>Sheriff's Ride</i>	12,680	7	12,680
Total	98,494	59,810	96,189
Grant Aid/Partnerships			
<i>Employee costs</i>	4,566	4,225	4,550
<i>Central administration</i>	8,670	6,407	7,738
<i>Grants to outside bodies</i>	32,000	30,360	32,000
<i>Grants for open Churchyards</i>	7,140	7,140	7,140
Total	52,376	48,132	51,428
Arts/Tourism/Twinning			
<i>Employee costs</i>	32,945	30,484	32,830
<i>Central administration</i>	11,271	8,329	10,059
<i>Arts/Culture/Tourism</i>	3,030	332	3,030
<i>Christmas Lights</i>	22,060	15,279	22,060
<i>income</i>	-370	0	-370
Total	68,936	54,424	67,609
Johnson Birthplace Museum			
<i>Employee costs</i>	72,813	86,707	93,378
<i>Central administration</i>	13,871	10,252	12,380
<i>Repair/Maintenance</i>	7,870	6,064	8,030
<i>Energy</i>	3,350	2,746	3,420
<i>Rates and Water</i>	670	246	690
<i>Supplies and Services</i>	17,970	5,862	17,970
<i>HLF Match Funding</i>	7,500	11,173	0
<i>Promotion</i>	2,000	661	2,000
<i>Restoration</i>	0	-1,615	0
<i>Stock for sale</i>	3,000	361	3,000
<i>Sales income</i>	-9,710	-2,112	-9,710
<i>Contribution from Birthplace Trust</i>	-11,010	-14,305	-11,010
Total	108,324	106,040	120,148

Net Expenditure	BUDGET 2020/21	ACTUAL 2020/21	BUDGET 2021-22
	£	£	£
SERVICE AREAS			
Democratic Services			
Employee costs	59,255	54,828	59,047
Central administration	39,880	29,473	35,594
Supplies and Services	1,540	1,743	0
Election costs	20,000	40,919	1,840
Newsletter	4,260	1,460	4,260
Member allowances/travel etc.	300	0	300
Total	125,235	128,423	101,041
Investment Interest			
Interest	-22,940	-8,267	-3,600
Total	-22,940	-8,267	-3,600
Agency			
Employee costs	2,357	2,181	2,348
Central administration	1,734	1,281	1,548
SCC Verge Income	-17,500	-29,333	-17,500
Total	-13,409	-25,871	-13,604
Repairs and Renewals			
Employee costs	12,536	11,600	12,492
Central administration	10,404	7,689	9,285
Guildhall/Donegal House	130,000	65,207	6,000
Samuel Johnson Birthplace	0	0	75,000
Parks and Footpaths	10,000	9,776	4,000
Community Centres	30,000	26,203	50,000
Dr Johnson Statue Railings	0	7,380	0
Total	192,940	127,855	156,777
Total Service Costs	£964,571	£895,300	£1,010,811
Capital Projects/Contribution			
Receipts	0		0
Total	0	0	0
community Infrastructure Levy(CIL)			
Expenditure	0	13473	0
Receipts	-16,854	-23,991	0
Total	-16,854	-10,518	0
Johnson Birthplace Charitable Trust			
Grant/Donations	-7,730	-14208	-7,730
Admissions income	-3,280	-97	-3,280
Funding to LCC	11,010	14305	11,010
Total	0	0	0
TOTAL	£947,717	£884,782	£1,010,811
PRECEPT	£817,890	£817,890	£816,400
TOTAL To/(From) balances	(£129,827)	(£66,892)	(£194,411)

