

For Council: 9 June 2025 APPENDIX 1b

**LICHFIELD CITY COUNCIL
FINANCIAL OUT-TURN REPORT 2024/25**

The following notes explain the variations between the original budget and the actual year-end out-turn as detailed in the Accounts Summary table which follows

Note	Details
1	Parks and Footpaths Includes inflation linked Grounds Maintenance contract with LDC and reduced energy costs. Additional allotment, churchyard and other site maintenance included as evidenced in the various officer reports to council across the year.
2	Guildhall Includes significant reduction in energy costs against budget, additional lettings income, repairs to Guildhall lift, additional security costs and marriage licence renewal.
3	Community Centres Reduced costs against this budget head, helped in part by CIL awards for LCC owned Community Centres.
4	Markets Includes reduction in energy cost and NNDR, increase in miscellaneous lettings income.
5	Civic Includes underspend on Mayor and Sheriff allowances.
6	Grant Aid/Partnerships Includes increase in grants awarded – funded from reserves.
7	Arts/Tourism/Twinning Additional costs associated with changes to the Christmas Lights Switch On event following review with stakeholders and detailed to Council in April 2025. Contribution to Twinning Reserve detailed at point 14.
8	Johnson Birthplace Museum Includes above budget maintenance costs balanced by increased stock sales.
9	Democratic Services Contribution to election reserve detailed at point 14 – no spend on election costs during 24/25, invoices for the two by-elections held are awaited from LDC.
10	Investment Interest Interest rates on LCC accounts did not reduce as quickly as anticipated during 2024/25, and a higher than budget interest rate was secured on the reinvestment of council monies in January 2025.
11	Agency Additional sum received against budget from SCC for grass cutting.
12	Repairs and Renewals Below budget costs at Darwin Hall balanced by the need for lightning protection to be installed at Guildhall/Donegal House following insurer recommendation. Cabling upgrades in readiness for digital telephony, as included in the 2025/26 R&R budget, were largely completed and invoiced during 2024/25 due to contractor availability and are reflected in this out-turn

Note	Details														
13	Community Infrastructure Levy (CIL) In-year movement based on CIL receipts and spend.														
14	Total To/ (from) Balances <table> <tr> <td>- Contribution from Repairs and Renewals Capital Earmarked Reserve</td><td>£ (102,071)</td></tr> <tr> <td>- Contribution to CIL Earmarked Reserve</td><td>£ 10,377</td></tr> <tr> <td>- Contribution from Grant Aid Earmarked Reserve</td><td>£ (4,756)</td></tr> <tr> <td>- Contribution to Election Reserve</td><td>£15,000</td></tr> <tr> <td>- Contribution to Twinning Reserve</td><td>£17,000</td></tr> <tr> <td>- Contribution to General Reserve</td><td>£20,640</td></tr> <tr> <td>Total Transfer from Balances</td><td>£ (43,810)</td></tr> </table>	- Contribution from Repairs and Renewals Capital Earmarked Reserve	£ (102,071)	- Contribution to CIL Earmarked Reserve	£ 10,377	- Contribution from Grant Aid Earmarked Reserve	£ (4,756)	- Contribution to Election Reserve	£15,000	- Contribution to Twinning Reserve	£17,000	- Contribution to General Reserve	£20,640	Total Transfer from Balances	£ (43,810)
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- Contribution to General Reserve	£20,640														
Total Transfer from Balances	£ (43,810)														
	Transfer From General Reserve to Repairs and Renewals Capital Earmarked Reserve As per Reserve Policy adopted by council 10/03/2025: <table> <tr> <td>- Contribution to Repairs and Renewals Capital Earmarked Reserve</td><td>£207,127</td></tr> <tr> <td>- Contribution from General Reserve</td><td>£(207,127)</td></tr> </table>	- Contribution to Repairs and Renewals Capital Earmarked Reserve	£207,127	- Contribution from General Reserve	£(207,127)										
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Employee costs: The overall employee costs totalling £599,049 are recharged across all the budget heads in the table below reflecting an overall increase in direct employee costs of £2,039.

Central administration: The overall administration costs totalling £209,752 are recharged across all budget heads in the table below, reflecting an increase in service costs of £10,790. This is largely attributable to spend on IT provision, including new computers where the existing provision was not compatible with the now completed upgrade to Windows 11.

RECOMMENDED:

- 1 ***The Report and Out-Turn Statement 2024/25 be received.***
- 2 ***The Council, acting in the capacity of sole Trustee of the Johnson Birthplace Charitable Trust, make a payment of £12,606 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 2024/25 financial year.***
- 3 ***In respect of the External Auditor Annual Return for the year ending 31 March 2025:***
 - 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 approve the Accounting Statements (Section 2 of the Annual Return) and this be signed by the Mayor on behalf of the Council***
 - c. ***The Council note the Annual Internal Audit Report section of the Annual Return***
 - d. ***The Council note the dates for the exercise of public rights - commencing on 11 June 2025 and ending on 22 July 2025.***

ACCOUNTS SUMMARY TABLE

This table summarises service area income and expenditure against budget for the financial year 2024/25 and provides the year-end out-turn.

The table shows:

Column 1 – 2024/25 Budget as agreed by Council on 22 January 2024

Column 2 – Actual spend during the 2024/25 financial year.

Column 3 – The variance between approved budget and actual spend for 2024/25.

Column 4 – The budget for 2025/26

Column 5 – Numbered explanatory notes.

Budget/Actual figures in red represent income.

Percentage figures in red (Variance 2024/25 column) represent variance worse than budget.

<u>Net Expenditure</u> SERVICE AREAS	BUDGET 2024/25	ACTUAL 2024/25	VARIANCE 2024/25	BUDGET 2025/26	Note
	£	£	%	£	
Parks and Footpaths	265,053	277,100	5%	273,982	1
Guildhall	153,425	146,525	-4%	141,786	2
Community Centres	14,335	11,311	-21%	15,199	3
Markets	2,948	-4,651	-258%	3,615	4
Civic	101,307	100,625	-1%	108,287	5
Grant Aid/Partnerships	54,755	60,070	10%	77,474	6
Arts/Tourism/Twinning	85,971	91,167	6%	90,478	7
Johnson Birthplace Museum	159,544	157,562	-1%	176,020	8
Democratic Services	153,566	141,796	-8%	176,067	9
Investment Interest	-55,110	-77,262	40%	-61,110	10
Loan Charges	0	0	0%	0	
Agency	-3,944	-12,228	210%	-3,100	11
TOTAL SERVICE COST	£931,850	£892,015	-4%	£998,698	
Repairs and Renewals	103,749	102,071	-2%	36,493	12
Community infrastructure Levy (CIL)	-5,364	-10,377	93%	-9,846	13
SUB TOTALS	£1,030,235	£983,710	-5%	£1,025,345	
PRECEPT	£939,900	£939,900	0	£998,698	
TOTAL To/(From) balances	(£90,335)	(£43,810)	-52%	(£26,647)	14

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

OUTTURN 2024/25 ANALYSIS

<i>Net Expenditure</i>		BUDGET 2024/25 £	ACTUAL 2024/25 £	BUDGET 2025/26 £
SERVICE AREAS				
Parks and Footpaths				
Employee costs		39,669	39,805	42,939
Central administration		28,850	30,414	31,349
Contract repair/maintenance		144,780	145,154	149,510
Other repair/maintenance		42,544	56,759	42,724
Energy		12,470	8,171	10,720
Miscellaneous income		-1,660	-1,676	-1,660
Burial fees income		-500	-427	-500
Allotment rents		-1,100	-1,100	-1,100
Total		265,053	277,100	273,982
Guildhall				
Employee costs		100,420	100,763	108,698
Central administration		27,855	29,365	30,268
Repair/maintenance		16,720	25,590	16,800
Energy		41,600	17,759	25,930
Rates		8,740	7,627	8,650
Supplies and Services		25,580	32,476	26,510
Lettings		-67,490	-67,055	-75,070
Total		153,425	146,525	141,786
Community Centres				
Employee costs		7,351	7,376	7,957
Central administration		2,984	3,146	3,242
Boley Hall		1,000	-565	1,000
Curborough		1,000	564	1,000
Cruck House		1,000	0	1,000
Darwin Hall		1,000	790	1,000
Total		14,335	11,311	15,199
Markets				
Employee costs		51,880	52,057	56,156
Central administration		17,908	18,878	19,459
Repair/maintenance		2,310	1,846	2,310
Energy		4,820	3,229	5,300
Rates and Water		21,000	18,070	19,950
Supplies & Services		12,230	9,588	13,000
Misc. lettings		-14,300	-17,522	-15,020
Friday market income		-30,600	-31,971	-34,150
Saturday market income		-34,210	-30,260	-33,780
Farmers/Producers market income		-3,270	-3,425	-3,630
Tuesday market income		-24,820	-25,140	-25,980
Total		2,948	-4,651	3,615

<u>Net Expenditure</u>		BUDGET 2024/25	ACTUAL 2024/25	BUDGET 2025/26
SERVICE AREAS		£	£	£
Civic				
Employee costs		60,856	61,064	65,872
Central administration		22,881	24,121	24,865
Mayor's allowance		3,650	1,295	3,650
Sheriff's allowance		3,150	821	3,150
Supplies and services		2,600	4,222	3,100
Events		6,210	7,965	6,210
Mayor's Banquet		640	441	440
Sheriff's Ride		1,320	696	1,000
Total		101,307	100,625	108,287
Grant Aid/Partnerships				
Employee costs		5,667	5,686	6,134
Central administration		9,948	10,488	10,810
Grants to outside bodies		32,000	36,756	50,000
Grants for open Churchyards		7,140	7,140	10,530
Total		54,755	60,070	77,474
Arts/Tourism/Twinning				
Employee costs		30,839	30,944	33,381
Central administration		12,932	13,634	14,052
Arts/Culture/Tourism		4,760	1,983	4,535
Christmas Lights		37,540	48,306	38,510
Income		-100	-3700	0
Total		85,971	91,167	90,478
Johnson Birthplace Museum				
Employee costs		116,307	116,704	125,894
Central administration		15,917	16,780	17,296
Repair/Maintenance		4,200	7,745	4,370
Energy		7,520	5,813	8,270
Rates and Water		400	357	440
Supplies and Services		32,070	30,834	36,620
Promotion		2,000	640	2,000
Restoration		750	0	750
Stock for sale		3,000	3,990	3,000
Sales income		-10,980	-12,696	-10,980
Contribution from Birthplace Trust		-11,640	-12,606	-11,640
Total		159,544	157,562	176,020

Net Expenditure		BUDGET 2024/25 £	ACTUAL 2024/25 £	BUDGET 2025/26 £
SERVICE AREAS				
Democratic Services				
Employee costs		81,326	81,589	93,013
Central administration		51,730	54,536	61,834
Supplies and Services		1,910	1,802	2,060
Election costs		15,000	0	15,000
Newsletter		3,300	3,787	3,860
Member allowances/travel etc.		300	82	300
Total		153,566	141,796	176,067
Investment Interest				
Interest		-55,110	-77,262	-61,110
Total		-55,110	-77,262	-61,110
Agency				
Employee costs		2,924	2,934	3,165
Central administration		1,992	2,097	2,165
Contract repairs/maintenance		14,480	14,480	14,910
SCC Verge Income		-23,340	-31,739	-23,340
Total		-3,944	-12,228	-3,100
Total Service Costs		£931,850	£892,015	£998,698
Repairs and Renewals				
Employee costs		7,780	7,820	1,627
Central administration		5,969	6,292	866
Guildhall/Donnegal House		0	16,599	7,000
Samuel Johnson Birthplace		45,000	34,180	6,000
Parks and Footpaths		0	8,506	15,000
Community Centres		45,000	28,675	6,000
Total		103,749	102,071	36,493
community Infrastructure Levy(CIL)				
Expenditure		0	33,675	41657
Receipts		-5,364	-44,052	-51,503
Total		-5,364	-10,377	-9,846
Johnson Birthplace Charitable Trust				
Grant/Donations		-8,360	-9,371	-8,360
Admissions income		-3,280	-3,234	-3,280
Funding to LCC		11,640	12,606	11,640
Total		0	0	0
TOTAL		£1,030,235	£983,710	£1,025,345
PRECEPT		£939,900	£939,900	£998,698
TOTAL To/(From) balances		(£90,335)	(£43,810)	(£26,647)

<u>Net Expenditure</u>		BUDGET 2024/25	ACTUAL 2024/25	BUDGET 2025/26
SERVICE AREAS		£	£	£
NOTE-Internal Recharges				
Employee Cost				
Employee costs		597,370	599,409	646,610
Recharge to Services		-597,370	-599,409	-646,610
Total		0	0	0
Central Administration				
Employee costs		92,352	92,668	101,775
Central administration		0	0	0
Mileage Allowance		500	684	500
Professional Fees/Audit Fees		8,900	15,170	8,900
Office Rates/Water		10,410	10,197	10,370
Office Energy		21,550	9,058	13,080
Supplies & Services		29,010	41,879	37,230
Telephone/Postage		4,530	3,881	4,610
Subscriptions. Courses/Training		4,720	4,914	4,720
Insurance		32,800	37,272	40,826
Office Rent		-5,800	-5,929	-5,800
Miscellaneous Receipts		-10	-43	-10
Recharge to Services		-198,962	-209,752	-216,201
Total		0	0	0
Balances & Reserves				
Opening Balance		1,696,359	1,713,542	1,615,138
to/-from reserve		-90,335	-43,810	-26,647
Closing Balance		£1,606,024	£1,669,732	£1,588,491
Breakdown of Reserve				
Repairs/Renewals Reserve-Building		771,286	1,017,680	709,146
Grant Aid Reserve		8,789	4,033	4,033
Election Reserve		15,000	24,713	24,713
Twinning Reserve		17,000	17,000	17,000
CIL Reserve		121,597	126,027	114,408
General Revenue Reserves		672,352	480,279	719,191
Closing Balance		£1,606,024	£1,669,732	£1,588,491
Total Expenditure		1,320,135	1,353,713	1,376,643
Total income		-289,900	-370,002	-351,298
Net Expenditure		1,030,235	983,710	1,025,345
Precept		-939,900	-939,900	-998,698
TOTAL (To)/From balances		£90,335	£43,810	£26,647