

LICHFIELD CITY COUNCIL FINANCIAL OUT-TURN REPORT 2021/22

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

Note	Details
1	<p>Parks and Footpaths</p> <p>Significant necessary work undertaken on the Council's Open Spaces as has been reported to Council in the three, six and nine month financial summary reports, with detail of the work carried out provided both within Officer Reports as presented to council, and the 2021/22 Annual Report.</p>
2	<p>Guildhall</p> <p>Original assumptions for 2021/22 Guildhall income made during COVID lockdown in 2020 and were deliberately cautious as a result.</p>
3	<p>Community Centres</p> <p>Relatively low demand for general maintenance. The wider work to Cruck House and Curborough Community Centre undertaken during 2021/22 is funded through the Repairs and Renewals budget head (capital).</p>
4	<p>Markets</p> <p>Similar to Note 2 above, with the lifting of restrictions and increased demand both for the market itself and for hire of the Square on non-market days, income is significantly higher than the forecast that was made during COVID lockdown.</p>
5	<p>Civic</p> <p>Includes savings due to revised arrangements for the 2021 Sheriff's Ride.</p>
6	<p>Grant Aid/Partnerships</p> <p>Unallocated grant aid carried forward.</p>
7	<p>Arts/Tourism/Twinning</p> <p>Includes new Market Square Christmas lights fixture for Christmas 2021 as previously reported, plus new cabling and cyclical hook stress testing during 2021 installation.</p>
8	<p>Johnson Birthplace Museum</p> <p>Includes income of £8,000 from COVID-19 grants.</p>
9	<p>Democratic Services</p> <p>Includes costs associated with Stowe ward by election (May 2021).</p>
10	<p>Investment Interest</p> <p>Reflects reduction in interest rates.</p>
11	<p>Agency</p> <p>It was anticipated that SCC would reduce their payment to LCC for verge maintenance and this was accounted for in the budget. However, the actual payment received was higher than the reduction that had been assumed, resulting in an overall underspend.</p>
12	<p>Repairs and Renewals</p> <p>Previously reported overspend at Cruck House countered to some degree by CIL contribution to SJBM renovations. Some phase 1 works at SJBM carried forward to 2022/23, with issues arising also on the proposed Market Street elevation steps. Further reports will follow over the course of the year. 2022/23</p>

Note	Details														
	budget also includes maximum £40,000 contribution to LHCRT from capital reserves; council has since resolved this will be £6,000 (plus £54,000 from CIL).														
13	<p>Community Infrastructure Levy (CIL)</p> <p>CIL receipts less commitments – any balance being transferred to the earmarked CIL reserve. No forecast was available from LDC for 2021/22 budget setting, a zero base was therefore used. Budget figure for 2022/23 reflects LDC forecast as at January 2022.</p>														
14	<p>Total To/ (from) Balances</p> <table> <tbody> <tr> <td>- Contribution from Repairs and Renewals Capital Earmarked Reserve</td> <td style="text-align: right;">£ (149,046)</td> </tr> <tr> <td>- Contribution to Election Earmarked Reserve</td> <td style="text-align: right;">£ 7,500</td> </tr> <tr> <td>- Contribution to CIL Earmarked Reserve</td> <td style="text-align: right;">£ 70,979</td> </tr> <tr> <td>- Contribution to Grant Aid Earmarked Reserve</td> <td style="text-align: right;">£ 7,330</td> </tr> <tr> <td>- Contribution to SJBM Development Grant Reserve</td> <td style="text-align: right;">£ 792</td> </tr> <tr> <td>- Contribution from General Reserve</td> <td style="text-align: right;">£ (15,092)</td> </tr> <tr> <td>Total Transfer to Balances</td> <td style="text-align: right;">£ (77,537)</td> </tr> </tbody> </table>	- Contribution from Repairs and Renewals Capital Earmarked Reserve	£ (149,046)	- Contribution to Election Earmarked Reserve	£ 7,500	- Contribution to CIL Earmarked Reserve	£ 70,979	- Contribution to Grant Aid Earmarked Reserve	£ 7,330	- Contribution to SJBM Development Grant Reserve	£ 792	- Contribution from General Reserve	£ (15,092)	Total Transfer to Balances	£ (77,537)
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- Contribution from General Reserve	£ (15,092)														
Total Transfer to Balances	£ (77,537)														

Employee costs: The overall employee costs totalling £461,497 are recharged across all the budget heads in the table below reflecting reduced overall direct employee costs of £18,103

Central administration: The overall administration costs totalling £155,682 are recharged across all budget heads in the table below, reflecting an increase in service costs of £926

ACCOUNTS SUMMARY TABLE

This table summarises the income and expenditure against budget for the service areas for the financial year 2021/22 and provides the year-end out-turn.

The table shows:

Column 1 – 2021/22 Budget as agreed by Council in January 2021

Column 2 – Actual spend during the 2021/22 financial year

Column 3 – The variance between approved budget and actual spend for 2021/22

Column 4 – The budget for 2022/23

Column 5 – Numbered explanatory notes

Budget/actual figures in red represent income.

Percentage figures in red (Variance 2021/22 column) represent variance worse than budget.

<u>NET EXPENDITURE</u>	BUDGET 2021/22	ACTUAL 2021/22	VARIANCE 2021/22	BUDGET 2022/23	Note
SERVICE AREAS	£	£	%	£	
<i>Parks and Footpaths</i>	243,614	297,214	22	243,202	1
<i>Guildhall</i>	141,179	114,158	19	131,416	2
<i>Community Centres</i>	16,273	13,267	18	19,038	3
<i>Markets</i>	33,757	-6,873	120	6,833	4
<i>Civic</i>	96,189	84,759	12	98,003	5
<i>Grant Aid/Partnerships</i>	51,428	44,192	14	51,926	6
<i>Arts/Tourism/Twinning</i>	67,609	76,843	14	74,825	7
<i>Johnson Birthplace Museum</i>	120,148	102,994	14	123,773	8
<i>Democratic Services</i>	101,041	108,089	7	101,962	9
<i>Investment Interest</i>	-3,600	-2,703	25	-2,050	10
<i>Loan Charges</i>	0	0	0	0	
<i>Agency</i>	-13,604	-16,070	18	-13,478	11
TOTAL SERVICE COST	£854,034	£815,870	5	£835,450	
<i>Repairs and Renewals</i>	156,777	149,046	5	192,508	12
<i>Community infrastructure Levy (CIL)</i>	0	-70,979	100	-93,030	13
SUB TOTALS	£1,010,811	£893,937	12	£934,928	
PRECEPT	£816,400	£816,400	0	£835,450	
TOTAL To/(From) balances	(£194,411)	(£77,537)	60	(£99,478)	14

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

OUTTURN 2021/22 ANALYSIS

<i>Net Expenditure</i>		BUDGET	ACTUAL	BUDGET
SERVICE AREAS		2021-22	2021/22	2022/23
		£	£	£
Parks and Footpaths				
Employee costs		31,254	26,928	31,838
Central administration		22,440	22,574	23,634
Contract repair/maintenance		133,555	132,188	138,975
Other repair/maintenance		52,830	113,881	45,440
Energy		5,135	4,763	5,745
Contributions		0	0	0
Miscellaneous income		0	-1,191	-830
Burial fees income		-500	-829	-500
Allotment rents		-1,100	-1,100	-1,100
Total		243,614	297,214	243,202
Guildhall				
Employee costs		76,983	79,048	78,439
Central administration		21,666	21,796	22,819
Repair/maintenance		17,680	11,190	17,718
Energy		10,060	8,807	12,060
Rates		7,530	6,721	7,350
Supplies and Services		21,760	17,833	23,030
Lettings		-14,500	-31,237	-30,000
Total		141,179	114,158	131,416
Community Centres				
Employee costs		5,902	5,963	6,014
Central administration		2,321	2,335	2,444
Boley Hall		2,210	483	2,645
Curborough		2,210	255	2,645
Cruck House		1,420	187	2,645
Darwin Hall		2,210	4,044	2,645
Total		16,273	13,267	19,038
Markets				
Employee costs		48,879	19,412	49,803
Central administration		13,928	14,012	14,670
Repair/maintenance		2,310	0	2,310
Energy		1,430	1,811	1,710
Rates and Water		21,320	20,842	20,820
Supplies & Services		18,650	27,381	12,230
Misc. lettings		-5,000	-16,623	-12,960
Friday market income		-20,000	-25,510	-27,800
Saturday market income		-23,000	-25,180	-27,990
Farmers/Producers market income		-2,760	-2,750	-2,960
Tuesday market income		-22,000	-20,268	-23,000
Total		33,757	-6,873	6,833

<u>Net Expenditure</u>		BUDGET 2021/22	ACTUAL 2021/22	BUDGET 2022/23
SERVICE AREAS		£	£	£
Civic				
Employee costs		45,842	54,723	46,709
Central administration		17,797	17,904	18,744
Mayor's allowance		3,650	2,380	3,650
Sheriff's allowance		3,150	2345	3,150
Supplies and services		4,280	3,611	4,280
Events		7,210	1,362	7,210
Mayor's Banquet		1,580	0	1,580
Sheriff's Ride		12,680	2,434	12,680
Total		96,189	84,759	98,003
Grant Aid/Partnerships				
Employee costs		4,550	4,598	4,636
Central administration		7,738	7,784	8,150
Grants to outside bodies		32,000	24,670	32,000
Grants for open Churchyards		7,140	7,140	7,140
Total		51,428	44,192	51,926
Arts/Tourism/Twinning				
Employee costs		32,830	33,111	33,451
Central administration		10,059	10,119	10,594
Arts/Culture/Tourism		3,030	695	3,030
Christmas Lights		22,060	32,970	28,120
income		-370	-52	-370
Total		67,609	76,843	74,825
Johnson Birthplace Museum				
Employee costs		93,378	92,232	95,144
Central administration		12,380	12,455	13,039
Repair/Maintenance		8,030	3,361	8,130
Energy		3,420	2,659	4,100
Rates and Water		690	360	380
Supplies and Services		17,970	10,379	18,700
Promotion		2,000	0	2,000
Restoration		0	1,056	0
Stock for sale		3,000	2,420	3,000
Sales income		-9,710	-8,992	-9,710
Contribution from Birthplace Trust		-11,010	-12,936	-11,010
Total		120,148	102,994	123,773

<u>Net Expenditure</u>		BUDGET 2021/22	ACTUAL 2021/22	BUDGET 2022/23
SERVICE AREAS		£	£	£
Democratic Services				
Employee costs		59,047	59,665	60,164
Central administration		35,594	35,807	37,488
Supplies and Services		1,840	2,201	1,910
Election costs		0	7,221	0
Newsletter		4,260	3,170	2,100
Member allowances/travel etc.		300	25	300
Total		101,041	108,089	101,962
Investment Interest				
Interest		-3,600	-2,703	-2,050
Total		-3,600	-2,703	-2,050
Agency				
Employee costs		2,348	2,373	2,392
Central administration		1,548	1,557	1,630
SCC Verge Income		-17,500	-20,000	-17,500
Total		-13,604	-16,070	-13,478
Total Service Costs		£854,034	£815,870	£835,450
Repairs and Renewals				
Employee costs		12,492	12,623	12,728
Central administration		9,285	9,341	9,780
Guildhall/Donegal House		6,000	11,767	13,000
Samuel Johnson Birthplace		75,000	28,281	75,000
Parks and Footpaths		4,000	3,578	40,000
Community Centres		50,000	83,456	30,000
Friary Clock Tower		0		12,000
Total		156,777	149,046	192,508
community Infrastructure Levy(CIL)				
Expenditure		0	28,442	0
Receipts		0	-99,421	-93,030
Total		0	-70,979	-93,030
Johnson Birthplace Charitable Trust				
Grant/Donations		-7,730	-12,521	-7,730
Admissions income		-3,280	-415	-3,280
Funding to LCC		11,010	12,936	11,010
Total		0	0	0
TOTAL		£1,010,811	£893,937	£934,928
PRECEPT		£816,400	£816,400	£835,450
TOTAL To/(From) balances		(£194,411)	(£77,537)	(£99,478)

<i>Net Expenditure</i>		BUDGET 2021/22	ACTUAL 2021/22	BUDGET 2022/23
SERVICE AREAS		£	£	£
<i>NOTE-Internal Recharges</i>				
Employee Cost				
<i>Employee costs</i>		479,600	461,497	488,670
<i>Recharge to Services</i>		-479,600	-461,497	-488,670
Total		0	0	0
Central Administration				
<i>Employee costs</i>		66,096	70,821	67,353
<i>Central administration</i>		0	0	0
<i>Mileage Allowance</i>		1,500	380	500
<i>Professional Fees/Audit Fees</i>		12,300	9,358	10,800
<i>Office Rates/Water</i>		10,010	9,609	9,540
<i>Office Energy</i>		5,020	4,935	6,010
<i>Supplies & Services</i>		27,930	32,836	36,570
<i>Telephone/Postage</i>		5,760	3,543	4,740
<i>Subscriptions. Courses/Training</i>		4,590	3,197	4,590
<i>Insurance</i>		27,100	26,551	28,440
<i>Office Rent</i>		-5,540	-5,540	-5,540
<i>Miscellaneous Receipts</i>		-10	-8	-10
<i>Recharge to Services</i>		-154,756	-155,682	-162,993
Total		0	0	0
Balances & Reserves				
<i>Opening Balance</i>		2,470,848	2,560,596	2,439,407
<i>to/-from reserve</i>		-194,411	-77,537	-99,478
Closing Balance		£2,276,437	£2,483,059	£2,339,929
Breakdown of Reserve				
<i>Repairs/Renewals Reserve-Building</i>		1,569,674	1,581,652	1,358,195
<i>Repairs/Renewals Reserve-Street Lighting</i>		0	0	0
<i>Repairs/Renewals Reserve-Open Spaces</i>		0	0	0
<i>Grant Aid Reserve</i>		0	11,570	11,570
<i>SJBM Development Grant Reserve</i>		0	792	0
<i>Election Reserve</i>		34,080	55,000	55,000
<i>CIL Reserve</i>		43,078	106,057	196,111
<i>General Revenue Reserves</i>		629,605	727,988	719,053
Closing Balance		£2,276,437	£2,483,059	£2,339,929
Total Expenditure		1,141,861	1,170,023	1,204,308
Total income		-131,050	-276,086	-269,380
Net Expenditure		1,010,811	893,937	934,928
Precept		-816,400	-816,400	-835,450
TOTAL (To)/From balances		£194,411	£77,537	£99,478