

## 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.*

<b>Note</b>	<b>Details</b>
<b>1</b>	<b>Parks and Footpaths</b> 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
<b>2</b>	<b>Guildhall</b> Includes £52,227 loss of income and savings of £22,660 in supplies and services costs due to COVID-19 and associated restrictions/regulations
<b>3</b>	<b>Community Centres</b> 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).
<b>4</b>	<b>Markets</b> Includes loss of income of £111,630 and reduction in operating costs of £39,867 due to COVID-19 and associated restrictions/regulations
<b>5</b>	<b>Civic</b> Includes reduction in civic event costs of £30,045 due to COVID-19 related restrictions
<b>6</b>	<b>Grant Aid/Partnerships</b> Unallocated grant aid will be carried forward
<b>7</b>	<b>Arts/Tourism/Twinning</b> Reduced cost of Christmas Lights due to cancelled 'Switch-on' event as a result of COVID-19 regulations.
<b>8</b>	<b>Johnson Birthplace Museum</b> 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)
<b>9</b>	<b>Democratic Services</b> Includes £40,920 actual costs of 2019 elections
<b>10</b>	<b>Investment Interest</b> Reflects reduction in interest rates
<b>11</b>	<b>Agency</b> 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.
<b>12</b>	<b>Repairs and Renewals</b> 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

<b>Note</b>	<b>Details</b>
	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)
<b>13</b>	<b>Community Infrastructure Levy (CIL)</b> CIL receipts less commitments – any balance being transferred to the earmarked CIL reserve
<b>14</b>	<b>Total To/ (from) Balances</b> - Contribution from Repairs and Renewals Capital Earmarked Reserve <b>£ (127,855)</b> - Contribution from Election Earmarked Reserve <b>£ (7,500)</b> - Contribution to CIL Earmarked Reserve <b>£ 10,518</b> - Contribution to Grant Aid Earmarked Reserve <b>£ 4,240</b> - Contribution to General Reserve <b>£ 53,705</b> <b>Total Transfer to Balances</b> <b>£ 66,892</b>

**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.*

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

<b><u>Net Expenditure</u></b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>BUDGET</b>
	<b>2020/21</b>	<b>2020/21</b>	<b>2021-22</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>SERVICE AREAS</b>			
<b>Parks and Footpaths</b>			
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
<b>Total</b>	<b>247,126</b>	<b>219,972</b>	<b>243,614</b>
<b>Guildhall</b>			
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
<b>Total</b>	<b>99,939</b>	<b>117,400</b>	<b>141,179</b>
<b>Community Centres</b>			
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
<b>Total</b>	<b>16,573</b>	<b>12,379</b>	<b>16,273</b>
<b>Markets</b>			
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
<b>Total</b>	<b>-9,023</b>	<b>55,003</b>	<b>33,757</b>

<b><i>Net Expenditure</i></b>	<b>BUDGET 2020/21</b>	<b>ACTUAL 2020/21</b>	<b>BUDGET 2021-22</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>SERVICE AREAS</b>			
<b>Civic</b>			
<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
<b>Total</b>	<b>98,494</b>	<b>59,810</b>	<b>96,189</b>
<b>Grant Aid/Partnerships</b>			
<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
<b>Total</b>	<b>52,376</b>	<b>48,132</b>	<b>51,428</b>
<b>Arts/Tourism/Twinning</b>			
<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>	<b>-370</b>	<b>0</b>	<b>-370</b>
<b>Total</b>	<b>68,936</b>	<b>54,424</b>	<b>67,609</b>
<b>Johnson Birthplace Museum</b>			
<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	<b>-1,615</b>	0
<i>Stock for sale</i>	3,000	361	3,000
<i>Sales income</i>	<b>-9,710</b>	<b>-2,112</b>	<b>-9,710</b>
<i>Contribution from Birthplace Trust</i>	<b>-11,010</b>	<b>-14,305</b>	<b>-11,010</b>
<b>Total</b>	<b>108,324</b>	<b>106,040</b>	<b>120,148</b>

<b>Net Expenditure</b>	<b>BUDGET 2020/21</b>	<b>ACTUAL 2020/21</b>	<b>BUDGET 2021-22</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>SERVICE AREAS</b>			
<b>Democratic Services</b>			
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
<b>Total</b>	<b>125,235</b>	<b>128,423</b>	<b>101,041</b>
<b>Investment Interest</b>			
Interest	-22,940	-8,267	-3,600
<b>Total</b>	<b>-22,940</b>	<b>-8,267</b>	<b>-3,600</b>
<b>Agency</b>			
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
<b>Total</b>	<b>-13,409</b>	<b>-25,871</b>	<b>-13,604</b>
<b>Repairs and Renewals</b>			
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
<b>Total</b>	<b>192,940</b>	<b>127,855</b>	<b>156,777</b>
<b>Total Service Costs</b>	<b>£964,571</b>	<b>£895,300</b>	<b>£1,010,811</b>
<b>Capital Projects/Contribution</b>			
Receipts	0		0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>community Infrastructure Levy(CIL)</b>			
Expenditure	0	13473	0
Receipts	-16,854	-23,991	0
<b>Total</b>	<b>-16,854</b>	<b>-10,518</b>	<b>0</b>
<b>Johnson Birthplace Charitable Trust</b>			
Grant/Donations	-7,730	-14208	-7,730
Admissions income	-3,280	-97	-3,280
Funding to LCC	11,010	14305	11,010
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>	<b>£947,717</b>	<b>£884,782</b>	<b>£1,010,811</b>
<b>PRECEPT</b>	<b>£817,890</b>	<b>£817,890</b>	<b>£816,400</b>
<b>TOTAL To/(From) balances</b>	<b>(£129,827)</b>	<b>(£66,892)</b>	<b>(£194,411)</b>

