



Lichfield City Council

Donegal House, Bore Street, Lichfield, Staffordshire, WS13 6LU

Tel: (01543) 250011 Fax: (01543) 258441 e-mail: townclerk@lichfield.gov.uk

Town Clerk: Anthony Briggs B.A. (Hons), CiLCA

1 June 2022

To: Members of the Audit Committee

Councillor M Warfield (Chair), J Greaves, I Jackson, A Lax, D Robertson, A Smith and C Spruce.

Also to: A James (Accounts Officer) and G Keatley (Internal Auditor).

Dear Councillor

Audit Committee

You are invited to attend a meeting of the Audit Committee to be held via 'Zoom' at **4.00pm on Thursday, 9 June 2022** for the transaction of the business below. Please forward any apologies for absence to the Town Clerk. A link enabling members to join the meeting will be circulated separately.

Yours sincerely

Anthony Briggs
Town Clerk

AGENDA

1 APOLOGIES FOR ABSENCE

2 DECLARATIONS OF INTEREST AND REQUESTS FOR DISPENSATION

3 MINUTES AND MATTERS ARISING

To confirm as a correct record the Minutes of the Audit Committee meeting held on 14 March 2022 (**attached**) and to consider any matters arising from those Minutes.

NB: Appendices were previously circulated to all Councillors prior to the Council meeting of 14 March 2022 when the minutes were adopted and are therefore not included herein.

4 CYBER SECURITY POLICY

Following the outcomes of the previous Audit Committee meeting (Minute 18), an updated Cyber Security Policy is presented for consideration at **APPENDIX 1** (attached).

Since the previous Audit Committee meeting, the installation of the new server at Donegal House has been completed, with the City Council's IT advisors confirming the new technology significantly increases the City Council's resilience to an attempted attack. In addition, Two Factor Authentication (2FA) has been introduced for all LCC employee email accounts and is currently being rolled out to LCC member accounts. 2FA has also been introduced for those officers who can access LCC systems remotely. The revised policy includes these developments plus other matters raised by Audit Committee when considering the first draft of the policy.

RECOMMENDED: The revised Cyber Security policy to be considered and submitted (as amended) to Council for adoption.

5 OUT-TURN REPORT AND STATEMENT OF ACCOUNTS

To consider the Town Clerk's Out-turn Report (**APPENDIX 2**, attached) and draft Annual Return (**ENCLOSURE 1**) for the year ending 31 March 2022, and the recommendations contained in the report as reproduced below.

SUGGESTED RECOMMENDATION TO COUNCIL:

- 1 The Report and Out-Turn Statement 2021/22 be received.**
- 2 The Council as Trustee of the Johnson Birthplace Charitable Trust make a payment of £12,936 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 2021/22 financial year.**

In respect of the External Auditor Annual Return for the year ending 31 March 2022:

- 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 15 June 2022 and ending on 26 July 2022.**

6. LCC STANDING ORDERS AND FINANCIAL REGULATIONS

The change to gender neutral titles has been agreed by the leaders of the political groups represented on the Council and is due to be formalised at the Council's June meeting. The City Council's Financial Regulations and Standing Orders document (as adopted by Council in 2006 and revised on several occasions to May 2022) includes gender specific references.

At **ENCLOSURE 2** to this agenda, a draft is provided by email only with such references removed or rephrased as appropriate. The opportunity has also been taken, in consultation with the Internal Auditor, to update legislative references within the document.

Finally, in previous versions of the document, the amounts listed in Standing Orders as to Contracts (p24) and Imprest Account payment levels (p18) increase annually by RPI. The attached document includes these amounts for 2022/23, but with CPI replacing RPI for future years in readiness for the proposed phasing out of RPI from 2030 and the general move away from this measure of inflation.

RECOMMENDED: Audit Committee to make a recommendation to Council that the revised LCC Standing Orders and Financial Regulations document (as amended by this Committee) be adopted.

7. DATE AND TIME OF NEXT MEETING

Scheduled for Thursday, 8 December 2022 at 4.00pm via 'Zoom'.

* * * * *

Lichfield City Council

Minutes of the Audit Committee held remotely via 'Zoom' on Tuesday, 10 March 2022 at 4.00pm

Present: Councillors M Warfield, I Jackson, A Lax, D Robertson A Smith and C Spruce.

Apologies: Councillor Mrs J Greaves, Ms A James (Finance Officer)

In Attendance: Mr A Briggs (Town Clerk and RFO), Mr G Keatley (Internal Auditor).

12 MINUTES

RESOLVED: *That the Minutes of the Audit Committee meeting held on 2 December 2021 be confirmed as a correct record.*

13 INTERNAL AUDIT ANNUAL REPORT 2021-2022

The Internal Auditor presented his Internal Audit Annual Report 2021-2022, (which incorporated the Management Risk Register). Members discussed the detail of the report and the recommendations therein and agreed the management response. Several points/queries were raised:

Councillor A Smith:

1. The figure of 94% of invoices being paid in 30 days and whether this could be higher. The Internal Auditor confirmed that invoices queried or in dispute were included in the total and were the main reason for the late payments; there were no material concerns.
2. Photocopier usage and whether this could be reduced – the Town Clerk confirmed that the copier was used for promotional materials, civic events etc as well as general day to day office work. The Town Clerk also confirmed that 20 Councillors still receive hard copy agendas for meetings. An aim to reduce overall photocopier use was agreed.
3. The poor interest rates on offer and the potential use of fund managers – The Town Clerk referred to the Treasury Management Policy which states that security and liquidity of investment should be a greater priority than yield, and while the use of specialist fund managers could be investigated the costs are unknown. [This was discussed further at Minute 15].

Councillor D Robertson:

1. Trade Union facilities are listed as being not applicable – the Internal Auditor confirmed that he thought this to be the case but it was agreed the specific wording would be checked and passed to Councillor Robertson
2. Whether the use of the phrase 'no significant issues' in the report meant that there actually are 'minor' issues. The Internal Auditor confirmed this was a turn of phrase and did not imply that minor issues existed.
3. The anticipated energy price increase demonstrates the foresight of the decision to upgrade LCC owned pathway lights to solar alternatives [initially approved by council at its meeting of 28 January 2019, and later accelerated to completion in 2020 following adoption of a recommendation that a CIL contribution be made to the project]
4. The significant jump in mobile charges for 2021/22 – The Town Clerk confirmed that he is also monitoring this, but recent contracts and the addition of a third contract mobile [replacing an aged pay as you go device] has increased costs.

Councillor A Lax suggested an alternative mobile phone supplier who may be able to provide a better rate, and also stated that while a reduction in paper usage is desired, she was mindful of potential discrimination issues arising. Councillor Lax also queried the provision of the Market Square skip and whether it was effectively managed; the Town

Clerk confirmed that only one lift per week is currently undertaken when previously it was two per week. The existing and previous contractor have a '0% waste to landfill' policy.

RECOMMENDATION TO COUNCIL: *That the Council note the Internal Audit Annual Report 2021-2022, and adopt the recommendations and timescales as contained in that Report.*

14 ANNUAL REVIEW OF EFFECTIVENESS OF SYSTEM OF INTERNAL CONTROL

Members undertook a review of the effectiveness of the System of Internal Control as required by Regulation 5 of the Accounts and Audit Regulations 2015 (Internal Audit). The Town Clerk commended the work of the Internal Auditor and the assistance and surety he brought to his role as RFO. Councillors C Spruce and A Lax praised the quality of the Internal Auditor's work, his dedication to the role over many years and the experience that he brings to it.

RECOMMENDATION TO COUNCIL: *That the Review findings as contained in Appendix A to these Minutes be adopted.*

15 TREASURY MANAGEMENT POLICY AND STRATEGY STATEMENT 2022-2023

Consideration was given to the Treasury Management Policy and Strategy Statement. Councillor Robertson suggested a minor change in wording to make it clear that banks other than Nat West can be utilised. It was agreed that the policy be reviewed in six months to further explore the appropriateness of external investment advice, but it was acknowledged that the Council's overall reserves will necessarily fall over the coming years due to the one-off capital contribution that funds LCC's capital programme.

RESOLVED: *Minor wording change to make it clear that banks other than Nat West can be utilised. The Policy to be reviewed in six months' time.*

RECOMMENDATION TO COUNCIL: *That the Council adopt the Treasury Management Policy and Strategy Statement 2022-2023, as contained in Appendix B to these Minutes.*

16 RESERVES POLICY

Consideration was given to the City Council's Reserves Policy. Councillor Robertson suggested a change of policy wording to remove the expectation that general reserves would be maintained at the approximate level of the precept, reducing this to the approximate level of six months service spend (approximately £600,000). Councillor A Smith seconded the proposal and spoke in favour, citing the considerable earmarked reserves that the Council holds. Councillor C Spruce spoke against the proposal, citing the current uncertainties in the world and believed that while the proposal itself had merit, the timing of it was not appropriate. On being put to the vote the proposal was passed following the Chairman's vote in favour.

RECOMMENDATION TO COUNCIL: *That the Council adopt the Reserves Policy as contained in Appendix C to these Minutes.*

17 AUDIT PLAN

The Committee considered the Audit Plan which set out the proposed work programme for the Internal Auditor for 2022-2023 and beyond.

RECOMMENDATION TO COUNCIL: *That the Council adopt the Audit Plan as contained in Appendix D to these Minutes.*

18 CYBER SECURITY POLICY

Further to Minute 10 of the Audit Committee meeting held on 2 December 2021, a draft Cyber Security Policy was provided for the consideration of the Committee. While it was agreed that the draft policy was basically sound, it was also felt that additional factors could be explored and costed. The Town Clerk to investigate and report back to Audit Committee in due course, with the aim of having a revised policy for consideration at the June meeting of the Committee. In the meantime, it was agreed that a recommendation would be made to Council to adopt the draft policy, pending improvements later in the year.

RESOLVED: The Town Clerk to discuss the matters raised with the City Council's IT provider and report back to the Audit Committee informally as soon as is practicable.

RECOMMENDATION TO COUNCIL: That the Council adopt the draft Cyber Security Policy as contained in Appendix E to these Minutes, pending further improvements to the policy that are scheduled to be considered at the next meeting of the Audit Committee.

19 DATE AND TIME OF NEXT MEETING

Scheduled in the draft calendar of meetings as Thursday 9 June 2022 at 4.00pm.

THERE BEING NO FURTHER BUSINESS

THE CHAIRMAN DECLARED THE MEETING CLOSED AT 5.00 PM

Lichfield City Council

Cyber Security Policy

This policy is separated into three sections, the first being the technical measures in place to guard against attack, the second being the expectations of users to ensure they do not undermine the technical measures through negligent actions, and the third being a basic plan in the event of a successful attack.

Lichfield City Council operates a multi-layered approach to cyber security in order to reduce potential risks that are common to modern internet connected IT environments. In an online world it is necessary to take measures to protect against a multitude of different threats which vary in their methodology. This includes attacks that attempt to exploit flaws within software or hardware to socially engineered attacks that attempt to get users to unknowingly compromise their systems or partake in financial transactions with a non-genuine entity.

It is also recognised that despite having a broad defence, threats could still have an impact from a new vulnerability in software or hardware to which a resolution or even detection does not yet exist or from accidentally following a malicious link. As such it is also necessary to be prepared to respond to and recover from incidents that may happen.

1. Technical Detail

The purpose of this section of the document is to give a basic outline of the measures in place. Data is stored both online in cloud environments with major providers of online services and within the local network.

IT support is provided by MT Services Computer Systems Ltd who maintain the IT services mentioned herein.

Cloud environment

One use of a cloud environment is e-mail, which is both for transport and storage. The service provider has scanning implemented which reduces the risk of malicious content reaching an end user and serves to reduce the amount of spam e-mail.

In the event of a breach in the cloud environment actions can be taken to inhibit further propagation and the actions of the breach assessed and responded to appropriately.

There is a ransomware detection service implemented as an additional service in the remote monitoring software deployed by the IT support company.

Another service held within the cloud is the online backup service. As this relates to the data held on the local network this is expanded upon in the relevant section below.

Gateway

At the gateway level between the internet and the local network there is a firewall solution in place which has security services that inspects the traffic between the local network and the internet. The security services cover a broad spectrum of threat detection and response topics such as virus/malware, spyware, ransomware, intrusion prevention, botnet detection, content filtering, sandboxing and so on.

Local Network

At the local network level there is a software solution installed on the client machines and the server that covers viruses, malware, ransomware, spyware and other potentially unwanted applications on a file and data stream (internet or network access) level.

Client machines are subject to security policies set from the server regarding user passwords and access to locations containing sensitive or private data.

Both client machines and the server are subject to patch management for security updates (amongst other forms of updates) implemented by a remote monitoring platform deployed by the IT support company. As mentioned above there is an additional service running as part of this platform for ransomware detection.

In the event of a breach that affects the central data store on the server (such as encrypting ransomware) or if there is accidental deletion or a failure of the server there are both on-site and off-site backup solutions from which data or even the full server content can be recovered. In both on-site and off-site (cloud based) scenarios access to the backed-up data is restricted by both username and password and encryption keys to access the content.

Data Access

Any member of staff with access to an LCC logon can view the data held on the central system. However, sensitive information – mostly relating to staff – is password protected within its own drive and is only accessible by the Town Clerk and Deputy Town Clerk. MT Services confirm that as the Council's IT Administrators they can log on to see the data if they wish, but their own internal policies apply to such access. In the event of restricting access to MT Services it would be far more difficult for them to investigate and resolve any issues arising.

Support

In the event of suspicious activity or abnormal behaviour of the IT systems Lichfield City Council will inform the IT support company who will investigate and take corrective actions as necessary on the maintained systems. This is in addition to anything that may be detected by the automated systems in place.

2. Responsibilities of the End User

Despite strong protection via the IT support provider, there remains a considerable responsibility on the end user to be mindful of the potential threats and implications of security breaches and unauthorised access to information the City Council holds; like people, technology is not infallible, but with a combination of technical protection and employee responsibility, the chances for security breaches can be minimised.

The protection of confidential data and device security are significant considerations, the loss of such data potentially leading to a multitude of potential consequences both for those whose data has been compromised and for the Council as a whole. There are a number of expectations that City Council employees, Councillors, contractors or anyone else with any level of access to LCC IT equipment are expected to comply with:

LCC owned equipment:

- All Council owned devices to be password protected (minimum of 8 characters)
- All devices to be secured prior to leaving them unattended
- No City Council owned electronic devices (including flash drives) to be removed from Council premises without the express authorisation of the Town Clerk or Deputy Town Clerk

- No confidential information to be sent to any third party without the express consent of the Town Clerk or Deputy town Clerk
- Passwords should not be shared with colleagues unless there is an urgent business need; in the event of such need, the password to be changed at the first available opportunity thereafter. Any request to share a password must be from either the Town Clerk or Deputy Town Clerk
- If an email or other electronic communication contains banking details for payment, the details to be verified prior to any payment being made

Personal Equipment

- Employees may be required to use personal devices to access company systems (e.g. sharing photographs taken on a site visit by phone to the central system). Such occurrences must be kept to a minimum, and if it is envisaged that such a requirement would be relatively frequent, the employee to discuss the appropriateness of the provision of LCC equipment for this purpose with the Town Clerk.
- No personal device to be connected to the City Council network without the express consent of the Town Clerk or Deputy Town Clerk.

Email Security

The City Council operates individual email accounts for the majority of its employees and all serving LCC Councillors. All City Council email addresses are to be protected by Two Factor Authentication (2FA) as a minimum. This applies equally to email accounts utilised by officers and members.

Any individual with access to such an account (whether personal or communal) is required to:

- Verify the legitimacy of each email, including in particular the email address and sender name
- Avoid opening any links, attachments or emails that appear suspicious
- Avoid clickbait titles and links
- Contact the Town Clerk regarding any suspicious emails at the first opportunity

NB: any remote access to LCC systems (for example to aid home working) must also be protected by 2FA as a minimum.

3. Attack Management Plan

In the event of a suspected or confirmed cyber-attack, the Town Clerk must be contacted at once.

Instructions are provided in the Server Room at Donegal House to allow staff to disconnect the Sonicwall and therefore isolate LCC systems in the event of an attack.

The Town Clerk will be the responsible officer, charged with liaising with the City Council's IT providers to assess the significance of the breach and the appropriate next steps in the given circumstance. If the Town Clerk is unavailable, some or all of these matters would become the responsibility of the Deputy Town Clerk. As a minimum, the Town Clerk must:

- Notify other senior members of staff of the potential/confirmed breach (to include Deputy Town Clerk, Civic Officer and Accounts Officer)
- Inform the Leader and Deputy Leader of the Council and keep them apprised of developments (all members of Council to be advised at the first opportunity wherever possible)
- Ensure all potentially affected third parties are notified as soon as practicable

- Report the matter to the Information Commissioners Office and the Police as appropriate
- Implement the recommendations of the IT provider wherever practicable in response to the threat
- Ensure that normal service is resumed as soon as practicable, via the backup facilities mentioned in section 1 of this document. If such backup is unavailable, a central 'hub' to be established in conjunction with the IT provider to allow the basic business of the Council to continue, including the continuation of follow up procedures relating to the breach.
- Provide a written report to Council detailing the origin of the breach and measures implemented/to be implemented to minimise the likelihood of a similar scenario occurring in the future.

City Council officers will be guided by the expert advice of the IT support provider. In general this policy supports a presumption in favour of following the advice given by the IT support provider in relation to new or updated software/hardware that can enhance the security of the City Council's systems. The Town Clerk will assess the cost/benefit in the first instance, with recourse to Council as necessary.

It is not possible to set out precautions and actions to cope with all circumstances and conditions, therefore all employees and Councillors MUST take personal responsibility and make considered judgements in how they utilise LCC equipment. If in any doubt they should seek clarification from the Town Clerk, Deputy Town Clerk or the City Council's IT support provider.

**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	Parks and Footpaths 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.
2	Guildhall Original assumptions for 2021/22 Guildhall income made during COVID lockdown in 2020 and were deliberately cautious as a result.
3	Community Centres 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).
4	Markets 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.
5	Civic Includes savings due to revised arrangements for the 2021 Sheriff's Ride.
6	Grant Aid/Partnerships Unallocated grant aid carried forward.
7	Arts/Tourism/Twinning Includes new Market Square Christmas lights fixture for Christmas 2021 as previously reported, plus new cabling and cyclical hook stress testing during 2021 installation.
8	Johnson Birthplace Museum Includes income of £8,000 from COVID-19 grants.
9	Democratic Services Includes costs associated with Stowe ward by election (May 2021).
10	Investment Interest Reflects reduction in interest rates.
11	Agency 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.
12	Repairs and Renewals 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 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).

Note	Details														
13	Community Infrastructure Levy (CIL) 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.														
14	Total To/ (from) Balances <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding-left: 20px;">- Contribution from Repairs and Renewals Capital Earmarked Reserve</td> <td style="text-align: right; color: red;">£ (149,046)</td> </tr> <tr> <td style="padding-left: 20px;">- Contribution to Election Earmarked Reserve</td> <td style="text-align: right;">£ 7,500</td> </tr> <tr> <td style="padding-left: 20px;">- Contribution to CIL Earmarked Reserve</td> <td style="text-align: right;">£ 70,979</td> </tr> <tr> <td style="padding-left: 20px;">- Contribution to Grant Aid Earmarked Reserve</td> <td style="text-align: right;">£ 7,330</td> </tr> <tr> <td style="padding-left: 20px;">- Contribution to SJBM Development Grant Reserve</td> <td style="text-align: right;">£ 792</td> </tr> <tr> <td style="padding-left: 20px;">- Contribution from General Reserve</td> <td style="text-align: right; color: red;">£ (15,092)</td> </tr> <tr> <td style="padding-left: 20px;">Total Transfer to Balances</td> <td style="text-align: right; color: red;">£ (77,537)</td> </tr> </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)
- 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)														

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

RECOMMENDATION TO COUNCIL:

- 1** *The Report and Out-Turn Statement 2021/22 be received.*
- 2** *The Council as Trustee of the Johnson Birthplace Charitable Trust make a payment of £12,936 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 2021/22 financial year.*
- 3** *In respect of the External Auditor Annual Return for the year ending 31 March 2022:*
 - 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 15 June 2022 and ending on 26 July 2022.*

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

Net Expenditure		BUDGET 2021-22 £	ACTUAL 2021/22 £	BUDGET 2022/23 £
SERVICE AREAS				
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)

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