

Appendix 2 to Explanation of Variances

Bourton on the Water Parish Council
Cost Centre Year Comparison Summary
All Cost Centres and Codes

Code Title	2022-23		2021-22		Description of differences	Compare 2022-23 vs 2021-22 Actual Expenditure Increase/decrease	
	Actual		Actual			Increase	Decrease
ADMIN							
Admin Cost Centre							
Audit Costs	1,173.50		1,320.00				
Bank Charges	274.15		247.02				
Business Rates	7,485.00		7,485.00				
Chairman's Allowance	253.32		125.00				
Miscellaneous	307.26		623.24				
Insurance	8,960.26		7,895.22				
Interest							
IT Support	2,268.16		2,879.80				
Payroll Services	200.00		190.00				
Petty Cash	244.85		497.70				
Photocopier	967.02		1,254.10	New lease agreement			-£287.08
Refuse sacks	84.00		84.00				
Stationery	386.26		613.04				
Memberships-Subs	1,558.34		1,414.74				
Telephone	661.63		677.23				
Training	481.40		843.00	Decrease in training due to upcoming elections			-£361.60
Utilities Cost Centre							
Utilities - Electricity	6,967.65		5,441.16				
Utilities - Gas	2,648.62		3,187.41				
Utilities - Water	1,336.49		740.87				
Web-hosting-domain name			164.99				
COVID-19 Emergency Fund			726.76	No Covid funds required for 2022-23			-£726.76
Street Volunteers							
New email annual charges	1,045.80			Costs for new email accounts	£1,045.80		
Web hosting domain	109.50						
Elections							
SUB TOTAL	37,413.21		36,410.28				
BURIALS-ALLOTMENTS							
Allotments Cost Centre							
Cemetery Lane - maint.	364.80		1,451.30				
Cemetery Lane - water	974.02		1,839.98				
Competitions							
Miscellaneous	95.00		95.00				
Piece Hedge - maint.			10.00				
Piece Hedge - water	41.70		17.46				
Springvale - maint.	70.00		43.00				
Springvale - water	50.87		12.72				
Springvale - rent	1.00		3.00				
Cemeteries Cost Centre							
Ashes Garden							
Baptist Cemetery							
Burial fees							
Cemetery - grave levelling	138.00		743.00	Decrease in expenditure requirements			-£605.00
Cemetery - maint.	1,922.05		2,394.41	Decrease in expenditure requirements			-£471.95
Cemetery - benches							
Cemetery Shed	2,480.17			Shed replacement	£2,480.17		
Grass treatment							
Jubilee Garden - benches							
Jubilee Garden - maint.	1,329.01		1,118.75				
Memorials	1,821.35						
Reserved plots							
St Lawrence's Churchyard	655.00		500.00				
Allotment rents							
Burial consultant							
Scribe Cemetery Package	468.00						
SUB TOTAL	10,410.97		8,228.62				

HEALTH & WELL-BEING									
Expenses	69.16								
Grants									
SSEN Resilience Grant	404.00	629.78							
GCC Thriving Communities Fund	6,700.04	869.13	Grant funding used for a variety of community projects			£5,803.91			
CDC Community Activity Support Grant		1,322.82	Grant funding used for community projects						-£1,322.82
Digital Inclusion Grant									
SUB TOTAL	7,173.20	2,821.73							
HIGHWAYS (was traffic/footpaths)									
Traffic Footpaths Cost Centre									
Footpaths									
Contingency		11.45							
Refuse-Litter									
Traffic-Highways		839.35	Decrease in budget expenditure						-£839.35
Winter Weather	65.00								
CEO additional hours	4,154.87	8,348.00	Additional parking enforcement funded by BoWPC						-£4,193.13
Camera maintenance	108.73	10,676.63	Purchase of speed cameras						-£10,567.90
Lamp Melville									
Speed reduction	191.64								
Highways EMR									
SUB TOTAL	4,520.24	19,875.43							
INTEREST									
Interest Cost Centre									
Bank interest									
Investment interest									
Miscellaneous									
SUB TOTAL									
PLATINUM JUBILEE CELEBRATIONS									
Concert	5,055.95	672.00							
Children's Party	1,512.16								
Senior's Tea Party	429.73	1,206.00							
Beacon Lighting									
Open Gardens									
Sunday Fun Day	5,074.67	50.00							
Grants									
Grants Jubilee	3,150.00								
General	447.97								
SUB TOTAL	15,670.48	1,928.00	Event & related grants expenditure, partially offset by event income			£13,742.48			
PLAY AREAS-YOUTH									
Play Areas - Youth Cost Centre									
Inspections	1,967.29	1,281.00							
Miscellaneous	11.41	50.00							
Play Areas - Melville	874.38	740.40							
Play Areas - The Naight	1,421.69	596.12							
Play Areas - Rye Crescent	210.00	2,087.19	Refurb of existing equipment						-£1,877.19
Play Areas - Other		90.00							
Play Rangers	9,685.51	3,584.00	Additional sessions purchased			£6,101.51			
Project 1 - Youth Provision	1,642.86								
Signage									
Youth Club Cost Centre									
Youth Club Equipment	13.99								
Youth Club Grants									
Youth Club hire fees	1,366.67								
Youth Club Miscellaneous	9.01								
Youth Club Supervision costs	10,286.96	5,623.42	Some sessions grant funded in 2021-22			£4,663.54			
Youth Club Outreach costs									
New rec equipment		91,001.13	New recreational equipment						-£91,001.13
Accessibility Audit work	1,309.38		Programme of works following audit			£1,309.38			
SUB TOTAL	28,799.15	105,053.26							

PRECEPT										
Precept Cost Centre										
Grants										
Precept payments										
SUB TOTAL										
STAFF										
Staff Cost Centre										
Miscellaneous			6,250.30							
Pensions	7,962.73		4,225.13							
Tax - NI	25,149.97		15,227.01							
Wages	64,424.03		53,427.75							
SSP										
SUB TOTAL	97,536.73		79,130.19		Itemised separately on Box 4			£18,433.54		
VAT										
VAT Cost Centre										
HMRC										
Miscellaneous										
VAT Refund										
SUB TOTAL										
VILLAGE MAINTENANCE										
Village Green Railings	1,040.00		920.00							
Village Maintenance Cost Centre										
General maintenance	2,029.19		3,696.00		Decrease in funds spent					-£1,666.81
Grass Treatment			1,545.00		Funded by Tourist Levy in 2022-23					-£1,545.00
Maintenance contract	22,832.52		22,220.04		Increase in contractor costs			£612.48		
Maintenance donations										
Maintenance of planted areas	443.00		870.87							
Contingency										
Notice-boards			95.00							
Projects Cost Centre										
Project 1 - Hanging Baskets	1,247.38		1,028.00							
Project 2 - Xmas display	3,814.52		2,509.01		Increase in costs for 2022-23			£1,305.51		
Project 3 Painting lamp posts etc										
Tree works	1,401.61		3,610.00		2022-23 EMR funds used for some tree works					-£2,208.39
Village Green hire										
War Memorial	35.00		50.00							
Tree works	9,873.84		126.15		Extensive works following tree surveys			£9,747.69		
Xmas	100.00									
EMR Tourist Levy	7,041.54				New revenue source from district council			£7,041.54		
SUB TOTAL	49,858.60		36,670.07					£83,885.07		-£147,505.11
NET TOTAL	291,276.72		346,079.12							
V.A.T.	22,878.95		41,794.25							
GROSS TOTAL	314,155.67		387,873.37							

Total Difference 2021-22 and 2022-23

Increase	£83,885.07
Decrease	-£147,505.11
Total	-£63,620.04
Explanation of Variances - total variance shown on form	£63,339.00

Revised variance - All Other Payments

2021/22	£261,421.00
2022/23: (Original spend of £198,081 + revised difference of £63,620.04)	£261,701.04
% variance	0.11%