

Appendix 1

Explanation of increase in Staff Costs Box 4 from 2021-22 to 2022-23

Reason

Assistant Clerk working an additional 4 hours per week	£3,556.80
Clerk & Assistant performance rated increase in payscale from 1st Nov	£1,798.28
Clerk, Assistant Clerk & Caretaker NALC payscale increase backdates to 1st April	£4,357.50
Caretaker backpay as per NALC payscales Apr 20-Mar 22	£336.96
Contractor clerks used for 3 months in previous year so no pension and tax/NI contributions for that period in 2021-22	£4,200.00
Assistant Clerk salary underpayment from 2021-22 in March 2023	£439.36

All above salary increases and backpayments plus an underpayment of Tax/NI to HMRC from 2021-22 of £985 resulted in a large increase in total HMRC payments due

Total **£24,611.86**

Revised Variance - Staff Costs

2021/22	£71,985.00
2022/23 (Original spend of £99,396 - minus items listed above of £24,611.86)	£75,324.14
% Variance	4.64%