

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 | | | | | | | |

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|--|--|------------------|--|------------------|--|--|--|--|--|-----------|-------------|
| CONTINGENCY | | | | | | | | | | | |
| Contingency Cost Centre | | 29.95 | | | | | | | | | |
| Miscellaneous | | 4,587.26 | | | | | | | | | |
| SUB TOTAL | | 4,617.21 | | | Whole budget contingency created at Clerk/RFO's recommendation | | | | | £4,617.21 | |
| EVENTS | | | | | | | | | | | |
| Events Cost Centre | | | | | | | | | | | |
| Event 1 | | | | | | | | | | | |
| Event 2 | | | | | | | | | | | |
| Miscellaneous | | | | | | | | | | | |
| SUB TOTAL | | | | | | | | | | | |
| GMCC | | | | | | | | | | | |
| GMCC Cost Centre | | | | | | | | | | | |
| Alarms - Fire | | 912.37 | | 1,211.05 | | | | | | | |
| Alarms - Intruder | | 234.99 | | 206.14 | | | | | | | |
| Building works | | | | | | | | | | | |
| Car Park | | | | | | | | | | | |
| Cleaning | | 7,634.46 | | 7,601.67 | | | | | | | |
| Drains | | 194.17 | | 80.00 | | | | | | | |
| Fees | | | | | | | | | | | |
| Fixtures & Fittings | | 185.03 | | 668.26 | | | | | | | |
| Furniture | | 9.95 | | | | | | | | | |
| Grants | | | | | | | | | | | |
| H&S | | 16.77 | | 93.95 | | | | | | | |
| Landscaping | | | | | | | | | | | |
| Maintenance | | 10,162.34 | | 4,811.32 | Repairs including boiler/asbestos removal, boiler replacement, lightning protection system | | | | | £5,351.02 | |
| Miscellaneous | | | | 175.00 | | | | | | | |
| Refuse Collections | | 1,883.96 | | 1,698.65 | | | | | | | |
| Rents Cost Centre | | | | | | | | | | | |
| Rents - Flat 1 Beautylicious | | | | | | | | | | | |
| Rents - Flat 2 Cruickshank | | | | | | | | | | | |
| Rents - GCC | | | | | | | | | | | |
| Rents - Miscellaneous | | | | | | | | | | | |
| Rents - Room 1 Gloucestershire PCC | | | | | | | | | | | |
| Rents - Room 2 Beautylicious Spa | | | | | | | | | | | |
| Rents - Room 3 Freedom to Live Therap | | | | | | | | | | | |
| Rents - The Cottage - Kate's Home Nu | | | | | | | | | | | |
| Rents - The Old Chapel - Zena Beauch | | | | | | | | | | | |
| Function Rooms | | | | | | | | | | | |
| Sanitaryware collections | | | | | | | | | | | |
| Toilet consumables | | 480.92 | | 544.83 | | | | | | | |
| Window cleaning | | 485.00 | | 610.00 | | | | | | | |
| Office carpets | | | | 1,423.00 | New carpets - project | | | | | | -£1,423.00 |
| Roofing | | | | 21,408.00 | Re-roofing project | | | | | | -£21,408.00 |
| Beautylicious Rent deposit | | | | | | | | | | | |
| Freedom to Live - Rent deposit | | | | | | | | | | | |
| Flat 2 - Rent deposit | | | | | | | | | | | |
| Old Chapel - Rent deposit | | | | 513.00 | | | | | | | |
| GMCC H&S | | 5,001.43 | | 3,500.00 | | | | | | | |
| The Cottage - Rent Deposit | | | | | | | | | | | |
| Licence & Lease renew | | 496.25 | | | | | | | | | |
| Flat 1 - Lease deposit - Beautylicious S | | | | | | | | | | | |
| SUB TOTAL | | 27,697.64 | | 44,544.87 | | | | | | | |
| GRANTS | | | | | | | | | | | |
| Grants Cost Centre | | | | | | | | | | | |
| Grants - Large | | | | 7,000.00 | Large grant was withdrawn in 2022-23 | | | | | | -£7,000 |
| Grants - Small & Regional | | 5,950.00 | | 4,416.67 | | | | | | | |
| Miscellaneous | | | | | | | | | | | |
| CDC Tourist tax (Accessibility Audit) | | | | | | | | | | | |
| Community Infrastructure Levy | | 1,629.29 | | | CIL monies used on project | | | | | £1,629.29 | |
| SUB TOTAL | | 7,579.29 | | 11,416.67 | | | | | | | |

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|---|--|------------------|--|-------------------|--|--|--|--|------------|--|-------------|
| 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 Naught | | 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 | | | | | | | |

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|-----------------------------------|--|-------------------|--|-------------------|--|--|--|--|-------------------|---------------------|--|
| 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

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