

Explanation of variances – City of Durham Parish Council

			2020/21	2021/22	Variance	Variance	Explanation Required?	Explanation for variation
			£	£	£	%		
1 Balances Brought Forward			121,721	123,847			NO	
2 Precept or Rates and Levies			154,488	154,472	-16	0.01%	NO	
3 Total Other Receipts			8,163	3,552	-4,611	56.49%	YES	In 2020/21, the Parish Council received a significant VAT return from HMRC for expenditure which took place during and prior to the financial year 2020/21. This totalled a receipt of £7743.89 to the Parish Council.
4 Staff Costs			47,738	57,999	10,261	21.49%	YES	Between May 2021 and July 2021, the Council employed an additional member of staff. 3 net payments were made to the staff member as follows: May - £55.47, June - £626.27 and July - £256.66. In addition, a back payment of salary arrears owed to the Parish Clerk was made on 29th October and totalled a net payment of £4,894.53. The total HMRC payment from financial year 2021/22 was higher at £15,867.37 as a result of the aforementioned, likewise the pension payments were higher in 2021/22 totalling £11,285.36
5 Loan Interest/Capital Repayment			0	0	0	0.00%	NO	
6 All Other Payments			112,787	140,952	28,165	24.97%	YES	The Parish Council incurred a higher than usual expenditure during 2021/22; owed largely due to a number of high value payments. These included the cost of the parish-wide elections re-charged to the Parish Council and which totalled £15,294.37, the legal costs (paid to Trinity Barristers) of fighting against the Council's application to de-register common land at £14,390. In addition, a payment of £7,104 was paid to St. Astiers to restore the Neville's Cross in our parish. This will be refunded to us in financial year 2022/23 by the County Council following a successful grant application.
7 Balances Carried Forward			123,847	82,920			NO	
8 Total Cash and Short Term Investments			123,847	82,920				
9 Total Fixed Assets plus Other Long Term Investments and Assets			10,057	7,157	-2,900	28.84%	YES	A number of high value assets were disposed during financial year 2021/22. The Parish Council's pocket ashtrays totalling £3,650 were given away to licensed premises across the city as part of a campaign to keep the parish clean and free from cigarette waste. In addition, the Parish Council gifted a mosaic art piece (totalling £1,666) by local artist Susan Warlock to the local hospital in the parish as a thank you to the NHS during the Covid-19 pandemic.
10 Total Borrowings			0	0	0	0.00%	NO	