

## **Explanation of Differences Between 2013/14 and 2014/15**

### **RECEIPTS**

#### **1) Interest**

The reduction in interest is due to less favourable rates being available, 0.8% last year compared to 2.4% previously.

#### **2) Grants**

The 2013/14 figure included a sum of £6,300 for the Neighbourhood Plan. The other sums involved both refer to discount grant payments from the government via the Borough Council.

#### **3) Portland Fair**

The Fair contract has been a matter of dispute in the last couple of years, leading to the negotiated sums not being paid promptly nor in full. The 2013/14 figure is payment for one spring fair at £750, the 2014/15 one for two autumn fairs at £1,000 each.

#### **4) VAT**

Because of staff resource problems with the processing of VAT reports has been delayed significantly in recent years. The sum of £621.69 was the tax paid amount for 2012/13. The figure for 2014/15 of £2,635 included £1,170 for elections and other significant tax sums relating to the website, audit and computer equipment.

### **2) PAYMENTS**

#### **1) Audit**

Expenditure rose in 2014/15 because of delays in appointing a replacement for the internal auditor who retired in 2013/14 and extra help being required for the clerk in preparing the final accounts.

#### **2) Computer Equipment**

A new desktop was bought in 2014/15. Expenditure on such items is intermittent.

#### **3) Elections**

A by-election was held in 2014/15, an expensive item for the Council and the first for several years.

#### **4) Furniture & Equipment**

Photocopier charges rose in 2014/15, mainly because of political difficulties, which generated extra meetings and agendas requiring a much greater number of copies to be provided.

#### **5) Grants**

A lack of decision-making by the Council in 2014/15 regarding grant procedures led to delays in the call for applications and the whole process was very late, stretching into the new financial year.

**6) Island Caretaker**

The Caretaker resigned abruptly in June and it was decided not to appoint a successor at least in the short term.

**7) Neighbourhood Plan**

Activity and associated costs have increased generally in the past year with £4,000 alone being paid to a consultant.

**8) Projects**

Payments were made last year for consultants to conduct a staffing review and also to deputise for the clerk on two occasions.

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