Annex B - 2021 Budget by category and explanation of the variances from 2021

Expense category	Budget 2022	Budget 2021	Variance	Key comments on variance from 2021
Salary and related costs	£1,167,455	£1,196,031	-2.4%	Budget 2022 reflects actual current staff establishment and allows for a Cost of Living pay increase of 1.5% on 1st January 2022. Budget 2022 reflects the actual take-up of benefits with a modest allowance for the additional take-up of these benefits during the year. This shows a 36% reduction for this employee benefit item.
General administration	£988,596	£1,084,237	-8.8%	There are savings of more than 5% to 13 out of 27 lines of expenditure. There are savings related to expecting 270 sitting days in 2022 compared to 300 sitting days in 2021. There is a doubling of expenses for legal fees due to current litigation involving the SDT
Building costs	£812,549	£702,514	15.7%	The lease on Gate House ends in 2022. The budget for 2022 assumes £40,000 is spent on remodelling the 3rd/4th-floor office in Gate House, to provide accommodation for staff moving from the 5th floor.
Irrecoverable VAT	£187,754	£167,825	11.9%	
Total	£3,156,354	£3,150,607	0.2%	Comparing the 2022 draft budget with 2021, on a like-for-like basis, involves reducing the 2022 budget by the large one-off amounts (dilapidations, office remodelling costs, agents' fees, and additional legal fees). This comparison produces a year-on-year budget reduction of £172,813 or 5.5%.