

Explanation of variances – pro forma

Name of smaller authority: **WEST HILLPARISH COUNCIL**

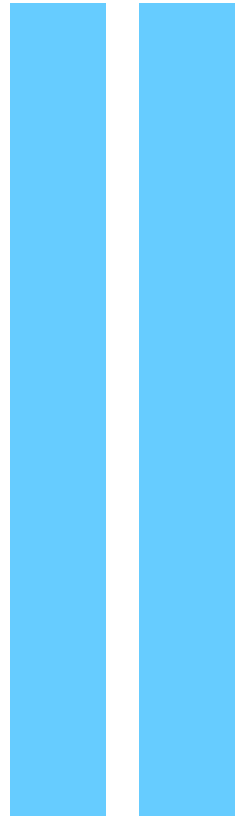
County area (local councils and parish meetings only):

Insert figures from Section 2 of the AGAR in all **Blue** highlighted boxes

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- variances of £100,000 or more require explanation regardless of the % variation year on year;
- **New from 2025/26 onwards:** variances of £500,000 or more in Box 3 require explanation regardless of the % variation year on year for smaller authorities with income and/or expenditure exceeding £6,500,000

	2024/25 £	2025/26 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES																								
1 Balances Brought Forward	133,605	134,092				Explanation of % variance from PY opening balance not required - Balance brought forward agrees																								
2 Precept or Rates and Levies	56,875	56,875	0	0.00%	NO																									
3 Total Other Receipts	14,081	27,727	13,646	96.91%	YES	<p>During 2025-26 West Hill Parish Council (WHPC) completed an infrastructure project to construct a new pedestrian entrance/path to the Village Hall. The project required works to the adjacent highway which required a s278 legal agreement with Devon County Council (DCC) and a security bond of £9,481 to be deposited by WHPC. On completion of construction works DCC Highways agreed that 75% of the deposit should be returned to WHPC. (During 2026-27 the designated maintenance period was successfully concluded and DCC have adopted the works and returned the remaining 25%) . Increased VAT reclaim reflect the project costs incurred.</p> <p>Receipts Year on Year (£)</p> <table border="1"> <thead> <tr> <th></th> <th>2024-25</th> <th>2025-26</th> </tr> </thead> <tbody> <tr> <td>CIL/S106</td> <td>5,593</td> <td>5,593</td> </tr> <tr> <td>Devon County Council Grants</td> <td>600</td> <td>-</td> </tr> <tr> <td>Other Grants received</td> <td>325</td> <td>-</td> </tr> <tr> <td>Devon County Council refunded 75% s278 deposit</td> <td></td> <td>7,111</td> </tr> <tr> <td>Interest Receipts</td> <td>3,823</td> <td>2,526</td> </tr> <tr> <td>VAT Reclaim</td> <td>3,741</td> <td>12,498</td> </tr> <tr> <td></td> <td>14,081</td> <td>27,727</td> </tr> </tbody> </table>		2024-25	2025-26	CIL/S106	5,593	5,593	Devon County Council Grants	600	-	Other Grants received	325	-	Devon County Council refunded 75% s278 deposit		7,111	Interest Receipts	3,823	2,526	VAT Reclaim	3,741	12,498		14,081	27,727
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4 Staff Costs	27,802	31,290	3,488	12.55%	NO																									
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO																									
6 All Other Payments	42,668	90,351	47,683	111.75%	YES																									



The major year on year variances relate to the delivery of several infrastructure projects financed from Earmarked Reserves + CIL, plus the associated increase in VAT payments. In addition, the Parish Council used contingency monies for (a) update the website to comply with updated website accessibility requirements and (b) a new initiative to host a Village Christmas event.

Year on Year Expenditure, by category:

	£	2024-25	2025-6	Variance
Operational Costs		11,177	10,790	-387
Playpark		1,605	1,547	-58
Public Spaces		4,878	5,459	582
Grant Awards		2,228	1,150	-1,078
Earmarked Reserves + CIL		17,132	57,581	40,449
Contingency		857	1,626	770
VAT		4,793	12,198	7,406
£		42,668	90,351	47,683

Notes:

1. Earmarked Reserves + CIL: Expenditure during 2025-26

	2025-6
Village Hall Path Project	8,145
Village Hall Path Project - refundable security bond	9,481
CIL Monies - Village Hall Path Project	28,671
CIL Monies: construction of new path to playpark	5,591
Neighbourhood Plan Project	2,892
Renewal of 4yr Community Defibrillator Scheme	2,800
	57,581

In addition to construction costs, the village hall project incurred legal and professional fees such as safety audits. Works on the highways included the installation of a guardrail, line markings and the re-location of a flashing warning sign.

VARIANCE EXPLANATION NOT REQUIRED

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The significant increase in Fixed Assets reflects the infrastructure projects delivered during 2025-26 as explained above.

7 Balances Carried Forward	134,092	97,053			
8 Total Cash and Short Term Investments	0	0			
9 Total Fixed Assets plus Other Long Term Investments and	44,274	79,573	35,299	79.73%	YES
10 Total Borrowings	0	0	0	0.00%	NO

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)