

Explanation of variances – pro forma

Name of smaller authority: **WEST HILL PARISH 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);
- New from 2020/21 onwards:** variances of £100,000 or more require explanation regardless of the % variation year on year;

	2022/23 £	2023/24 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES	Explanation																					
1 Balances Brought Forward	115,889	110,094				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	26,424	19,155	-7,269	27.51%	YES																							
						2022-23 Receipts included (a) a one-off grant for Footpath repairs (£1,660) and (b) higher than usual VAT re-claim due to the purchase of playpark equipment. 2023-24 Interest payments increased due to improved rates.																						
						<table><tr><td>Receipts Year on Year</td><td>2022-23</td><td>2023-24</td></tr><tr><td>CIL/S106</td><td>15,834.20</td><td>13,368.12</td></tr><tr><td>Devon County Council Grants</td><td>2,660.00</td><td>410.00</td></tr><tr><td>Other</td><td>-</td><td></td></tr><tr><td>Interest Receipts</td><td>578.62</td><td>2,780.90</td></tr><tr><td>VAT Reclaim</td><td>7,350.88</td><td>2,595.54</td></tr><tr><td></td><td>26,423.70</td><td>19,154.56</td></tr></table>	Receipts Year on Year	2022-23	2023-24	CIL/S106	15,834.20	13,368.12	Devon County Council Grants	2,660.00	410.00	Other	-		Interest Receipts	578.62	2,780.90	VAT Reclaim	7,350.88	2,595.54		26,423.70	19,154.56	
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4 Staff Costs	28,102	30,291	2,189	7.79%	NO																							
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO																							
6 All Other Payments	60,991	22,227	-38,764	63.56%	YES																							
						2023-24"Other Payments" were below the previous year due to:																						

1. Due to the lack of Cllr resources throughout 2023-24 projects were delayed/postponed. Following local elections in May 2023 only 3 of 7 Member seats were filled. Some Cllr seats remained unfilled for the year and the Council was inquorate for a short period.
2. 2022-23 expenditure was higher than previous years due to Included "one-off" costed decisions made by WHPC and funded by grants such as the purchase of new playpark equipment. Also several large costs were incurred outside the control of the Council

Other Payments	2021-22	£27,858
	2022-23	£60,991
	2023-24	£22,227

<u>2022-23 "One-off" Payments (£)</u>	
New Playpark equipment incl VAT	18,728.40
Public Footpath repairs (funded by grant) +vat	1,769.94
Purchase of First Responder Kit (part funded by grant)	3,099.28
Mediation/Legal Fees - complainant	4,804.00
Additional External Audit fee	1,917.00
Removal of item of Playpark Equipment for safety	882.00
Coronation - Purchase of commemorative bench	609.90
Installation of new playpark noticeboard	944.49
other on/offers	378.09
	33,133.10

7 Balances Carried Forward	110,094	133,605				VARIANCE EXPLANATION NOT REQUIRED
8 Total Cash and Short Term Investments	110,094	133,605				VARIANCE EXPLANATION NOT REQUIRED
9 Total Fixed Assets plus Other Long Term Investments and	42,744	43,411	667	1.56%	NO	
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)