

Explanation of variances – pro forma

Name of smaller authority:

West Hill Parish Council

Approved at WHPC Meeting 3rd June 2025 Min 25/234

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;

	2023/24 £	2024/25 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES																																													
1 Balances Brought Forward	110,094	133,605				Explanation of % variance from PY opening balance not required - Balance brought forward does not agree, query this																																													
2 Precept or Rates and Levies	56,875	56,875	0	0.00%	NO																																														
3 Total Other Receipts	19,155	14,081	-5,073	26.49%	YES																																														
						CIL Monies received reduced by £7,775 year on year. This was partly offset by grants received for the development of an Emergency Plan (£325) and increased interest receipts.																																													
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						<table><tr><td></td><td>2023-24</td><td>2024-25</td></tr><tr><td>CIL/S106</td><td>13,368</td><td>5,593</td></tr><tr><td>Devon County Council Grants</td><td>410</td><td>600</td></tr><tr><td>Other Grants received</td><td></td><td>325</td></tr><tr><td>Interest Receipts</td><td>2,781</td><td>3,823</td></tr><tr><td>VAT Reclaim</td><td>2,596</td><td>3,741</td></tr><tr><td></td><td>19,155</td><td>14,081</td></tr></table>		2023-24	2024-25	CIL/S106	13,368	5,593	Devon County Council Grants	410	600	Other Grants received		325	Interest Receipts	2,781	3,823	VAT Reclaim	2,596	3,741		19,155	14,081																								
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4 Staff Costs	30,291	27,802	-2,489	8.22%	NO																																														
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO																																														
6 All Other Payments	22,227	42,668	20,440	91.96%	YES	<p>1. The major year on year variance was the expenditure of earmarked reserves. This increased by £15,939 plus an associated increase in VAT.</p> <p>2. In addition, 2023-2024 Operational costs increased due to External Audit challenge charges of £1,065. The Council also appointed a retained solicitor on on annual basis £500.</p> <p>Year on Year Expenditure, by category:</p> <table><tr><td>£</td><td>2023-24</td><td>2024-25</td><td>Variance</td><td></td></tr><tr><td>Operational Costs</td><td>8,477</td><td>11,177</td><td>2,700</td><td></td></tr><tr><td>Playpark</td><td>1,945</td><td>1,605</td><td>-340</td><td></td></tr><tr><td>Public Spaces</td><td>4,524</td><td>4,878</td><td>354</td><td></td></tr><tr><td>Grant Awards</td><td>3,080</td><td>2,228</td><td>-852</td><td></td></tr><tr><td>Earmarked Reserves</td><td>1,193</td><td>17,132</td><td>15,939</td><td>See below</td></tr><tr><td>Contingency</td><td>580</td><td>857</td><td>277</td><td></td></tr><tr><td>VAT</td><td>2,429</td><td>4,793</td><td>2,364</td><td></td></tr><tr><td>£</td><td>22,227</td><td>42,668</td><td>20,440</td><td></td></tr></table> <p><u>Earmarked Reserves spent</u></p>	£	2023-24	2024-25	Variance		Operational Costs	8,477	11,177	2,700		Playpark	1,945	1,605	-340		Public Spaces	4,524	4,878	354		Grant Awards	3,080	2,228	-852		Earmarked Reserves	1,193	17,132	15,939	See below	Contingency	580	857	277		VAT	2,429	4,793	2,364		£	22,227	42,668	20,440	
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- a. New Pedestrian Path Project, £8,285: The Council's long standing project is nearing the construction stage. During 2024-25 the project incurred professional fees plus Devon County Council fees for (a) an application for a Traffic Regulation Order and (b) s278 agreement for works to the Highway. In addition legal fees were incurred for an associated lease on land at the Village Hall.
- b. Professional fees, £1,245, were incurred (surveyor/local searches) prior to the submission of a bid on land for sale.
- c. CIL Monies, £3,565 The purchase of replacement playpark benches.

<u>Earmarked Reserves spent:</u>	
Outstanding External Audit Fee + challenge costs	2,445
Legal Fees (Advice + letter)	1,420
Due Diligence Fees for potential Land Purchase	1,245
Work started on development of Neighbourhood Plan	172
CIL Monies spent (benches)	3,565
New pedestrian path project	8,285
	<u>17,132</u>

7 Balances Carried Forward	133,605	134,092				
8 Total Cash and Short Term Investments	0	0				
9 Total Fixed Assets plus Other Long Term Investments and	43,411	44,274	863	1.99%	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)