

Western Valley Parish Council
ANNUAL RETURN - Section 2 : Statement of Accounts

Explanation of variances

This is prepared based on information in "Governance and Accountability for Local Councils : a Practitioner's Guide"

Important note: These figures have been prepared on a RECEIPTS and PAYMENTS basis.

Box No.	Description	31/03/2024 £	31/03/2025 £	Variance £	Variance %	Explanation Required?	Notes
1	Balances brought fwd	0	61387				BALANCE B/F AGREES
2	Annual precept	50188	50188	0	0%	No	N/A
3	Total other receipts	23517	1954	-21563	92%	Yes	See accompanying explanation.
4	Staff Costs	3840	3522	-318	8%	No	N/A
5	Loan interest/capital repayments	0	0	0	0%	No	N/A
6	Total other payments	8477	18657	10180	120%	Yes	See accompanying explanation.
7	Balances carried forward	61387	91351	29963	49%	Yes	See explanation for Boxes 3 & 6.
8	Total Cash and Short Term Investments	61387	91351	29963	49%	Yes	See explanation for Boxes 3 & 6.
9	Total Fixed Assets and Long Term Investments	1572	3211	1638	104%	Yes	See asset register, and Report on Restated Values.
10	Total Borrowings	0	0	0	0%	No	N/A

This report is intended as a guide to the variances you may need to explain. The specific requirements vary between external auditors so please check the requirements shown on the pro forma provided to your council

Please note a breakdown of approved reserves will also be required if the total reserves (Box 7) figure is more than twice the annual precept value (Box 2)

Box 6 Variances Explanation

FY 2023-2024 Total	£	8,477.42
FY 2024-2025 Total	£	18,657.11
Difference	£	10,179.69
Percentage Difference		120 %

The increase in the Box 6 payments of £10,179 is majoritively due to:

- 1) Grants (total £11,934)
- 2) Less spend on infrastructure (no need to buy Laptop/Phone/Printer this year)
- 3) Full year of website hosting; working from home costs; bank fees; subscription costs etc, 12 instances rather than 7 during the year.

Other smaller variances between the budget codes are also present. For the full calculation as to the difference please see full extract of data below.

FY 2023-2024 Box 6 Data

Customer	Date	Total	Description
Zurich Municipal	11/10/2023	319.82	Insurance
Vale of White Horse District Council	09/10/2023	256.25	Meeting Room Hire
Vale of White Horse District Council	19/10/2023	256.25	Meeting Room Hire
Vale of White Horse District Council	10/11/2023	400	Election Expenses
Vale of White Horse District Council	15/12/2023	162	Meeting Room Hire
Vale of White Horse District Council	15/01/2024	307.5	Meeting Room Hire
Vale of White Horse District Council	13/02/2024	51.25	Meeting Room Hire
Unity Trust	31/12/2023	12.52	Bank Fees
Unity Trust	31/03/2024	18	Bank Fees
Such Home LTD	10/11/2023	3.11	Remembrance Sunday
Starboard Systems Limited t/a Scribe Accounts	09/10/2023	788.4	Scribe
Stapleoffice LTD	11/10/2023	25.8	Stationery
SLCC Enterprises Ltd	09/10/2023	332.3	Books
SLCC Enterprises Ltd	09/10/2023	146	SLCC Membership
SLCC Enterprises Ltd	13/10/2023	566.8	SLCC Conference
Royal Mail	11/10/2023	396	PO Box
Royal British Legion	10/11/2023	50	Remembrance Sunday
Prestige Wicker	10/11/2023	18	Remembrance Sunday
Plastoreg Smidt GmbH	11/10/2023	26.99	Stationery
Plastoreg Smidt GmbH	11/10/2023	15.99	Stationery
Oxfordshire Association of Local Councils	11/10/2023	380.62	OALC Membership Fees
Oxfordshire Association of Local Councils	11/10/2023	132	Training Course
Oxfordshire Association of Local Councils	13/10/2023	132	Training Course
Oxfordshire Association of Local Councils	13/10/2023	60	Training Course
Oxfordshire Association of Local Councils	13/10/2023	36	Training Course
Oxfordshire Association of Local Councils	13/10/2023	60	Training Course
Oxfordshire Association of Local Councils	27/03/2024	407.42	OALC Membership Fees
Microsoft Ireland Operations Ltd	11/10/2023	12.36	Microsoft 365
Microsoft Ireland Operations Ltd	13/10/2023	12.36	Microsoft 365
Microsoft Ireland Operations Ltd	13/11/2023	12.36	Microsoft 365
Microsoft Ireland Operations Ltd	13/12/2023	12.36	Microsoft 365
Microsoft Ireland Operations Ltd	15/01/2024	12.36	Microsoft 365
Microsoft Ireland Operations Ltd	13/02/2024	12.36	Microsoft 365
Microsoft Ireland Operations Ltd	13/03/2024	12.36	Microsoft 365
Maxi-Retail	10/11/2023	1	Remembrance Sunday
Laura White	09/10/2023	500	Refund_OpeningBalance
Laura White	09/10/2023	78	WFH Allowance
Laura White	13/11/2023	26	WFH Allowance
Laura White	13/12/2023	26	WFH Allowance
Laura White	15/01/2024	26	WFH Allowance
Laura White	13/02/2024	26	WFH Allowance
Laura White	13/03/2024	26	WFH Allowance
Information Commissioners Office	13/11/2023	35	ICO Registration
Eyelid Productions Ltd	09/10/2023	450	Website
Eurostar Global Electronics Ltd	10/11/2023	239	Phone
DELL Technologies	11/10/2023	748.2	Laptop
Cloud Next Ltd	11/10/2023	132	Website
Cloud Next Ltd	11/10/2023	1.2	Website
Cloud Next Ltd	15/12/2023	47.95	Hosting
Cloud Next Ltd	15/01/2024	11.98	Hosting
Cloud Next Ltd	13/02/2024	11.98	Hosting
Cloud Next Ltd	13/03/2024	11.98	Hosting
Amazon Services Europe S.a.r.L.	11/10/2023	19.57	Stationery
Amazon Services Europe S.a.r.L.	10/11/2023	2.8	Remembrance Sunday
Amazon Services Europe S.a.r.L.	10/11/2023	3.3	Remembrance Sunday
Amazon Services Europe S.a.r.L.	10/11/2023	9.59	Phone
Amazon EU S.a.r.l., UK Branch	11/10/2023	25.34	Stationery
Amazon EU S.a.r.l., UK Branch	11/10/2023	570.99	Printer
		£ 8,477.42	Total Box 6

FY 2024-2025 Box 6 Data

Customer	Date	Total	Description
Zurich Municipal	18/07/2024	£ 319.82	Insurance
Vale of White Horse District Council	15/04/2024	£ 328.58	Meeting Room Hire
Vale of White Horse District Council	15/07/2024	£ 188.40	Meeting Room Hire
Vale of White Horse District Council	11/10/2024	£ 242.23	Meeting Room Hire
Vale of White Horse District Council	17/12/2024	£ 26.91	Meeting Room Hire
Vale of White Horse District Council	20/01/2025	£ 69.98	Meeting Room Hire
Vale of White Horse District Council	04/03/2025	£ 5.38	Meeting Room Hire
Unity Trust	30/06/2024	£ 18.00	Bank Fees
Unity Trust	30/09/2024	£ 18.00	Bank Fees
Unity Trust	31/10/2024	£ 5.40	Bank Fees
Unity Trust	30/11/2024	£ 6.00	Bank Fees
Unity Trust	31/12/2024	£ 6.00	Bank Fees
Unity Trust	31/01/2025	£ 6.00	Bank Fees
Unity Trust	28/02/2025	£ 6.00	Bank Fees
Unity Trust	31/03/2025	£ 6.00	Bank Fees
Starboard Systems Limited t/a Scribe Accounts	15/07/2024	£ 489.60	Scribe
SLCC Enterprises Ltd	13/09/2024	£ 64.01	SLCC Membership
SLCC Enterprises Ltd	13/09/2024	£ 208.22	SLCC Conference
Signs of Cheshire Limited	17/12/2024	£ 705.00	Noticeboard
Signs of Cheshire Limited	04/02/2025	£ 705.00	Noticeboard
Royal Mail	15/07/2024	£ 424.20	PO Box
Oxfordshire Association of Local Councils	03/03/2025	£ 459.16	OALC Membership Fees
Noel Carter	17/03/2025	£ 305.00	Noticeboard
Moore	13/09/2024	£ 378.00	External Audit Fees
Microsoft Ireland Operations Ltd	15/04/2024	£ 12.36	Microsoft 365
Microsoft Ireland Operations Ltd	13/05/2024	£ 12.36	Microsoft 365
Microsoft Ireland Operations Ltd	13/06/2024	£ 12.36	Microsoft 365
Microsoft Ireland Operations Ltd	15/07/2024	£ 12.36	Microsoft 365
Microsoft Ireland Operations Ltd	13/08/2024	£ 12.36	Microsoft 365
Microsoft Ireland Operations Ltd	13/09/2024	£ 12.36	Microsoft 365
Microsoft Ireland Operations Ltd	15/10/2024	£ 12.36	Microsoft 365
Microsoft Ireland Operations Ltd	15/11/2024	£ 12.36	Microsoft 365
Microsoft Ireland Operations Ltd	13/12/2024	£ 12.36	Microsoft 365
Microsoft Ireland Operations Ltd	13/01/2025	£ 12.36	Microsoft 365
Microsoft Ireland Operations Ltd	14/02/2025	£ 12.36	Microsoft 365
Microsoft Ireland Operations Ltd	13/03/2025	£ 12.36	Microsoft 365
Laura White	15/04/2024	£ 26.00	WFH Allowance
Laura White	13/05/2024	£ 26.00	WFH Allowance
Laura White	13/06/2024	£ 26.00	WFH Allowance
Laura White	15/07/2024	£ 26.00	WFH Allowance
Laura White	13/08/2024	£ 26.00	WFH Allowance
Laura White	13/09/2024	£ 26.00	WFH Allowance
Laura White	15/10/2024	£ 26.00	WFH Allowance
Laura White	15/11/2024	£ 26.00	WFH Allowance
Laura White	13/12/2024	£ 26.00	WFH Allowance
Laura White	13/01/2025	£ 26.00	WFH Allowance
Laura White	13/02/2025	£ 26.00	WFH Allowance
Laura White	13/03/2025	£ 26.00	WFH Allowance
Laura White	13/09/2024	£ 8.00	Logo
Information Commissioners Office	29/10/2024	£ 35.00	ICO Registration
Homestart South Oxfordshire	15/07/2024	£ 2,000.00	Grant
HM Land Registry	14/02/2025	£ 14.00	Land Registry Documents
Eyelid Productions Ltd	13/09/2024	£ 100.00	Website
Do The Numbers Ltd	15/04/2024	£ 380.00	Internal Audit Fees
Royal British Legion	11/10/2024	£ 50.00	Remembrance Sunday
Oxfordshire Play Association	03/03/2025	£ 500.00	Grant
Didcot RFU - Walking Rugby Team	15/07/2024	£ 600.00	Grant
Didcot Cricket Club	04/03/2025	£ 1,406.00	Grant
Didcot Concert Orchestra	03/03/2025	£ 1,628.00	Grant
Citizens Advice Oxfordshire South & West	15/11/2024	£ 750.00	Grant
Boundary Park Sports Association	04/07/2024	£ 5,000.00	Grant
Cloud Next Ltd	15/04/2024	£ 11.98	Hosting
Cloud Next Ltd	13/05/2024	£ 11.98	Hosting
Cloud Next Ltd	13/06/2024	£ 11.98	Hosting
Cloud Next Ltd	15/07/2024	£ 11.98	Hosting
Cloud Next Ltd	13/08/2024	£ 11.98	Hosting
Cloud Next Ltd	13/09/2024	£ 11.98	Hosting
Cloud Next Ltd	15/10/2024	£ 11.98	Hosting
Cloud Next Ltd	15/11/2024	£ 11.98	Hosting
Cloud Next Ltd	13/12/2024	£ 11.98	Hosting
Cloud Next Ltd	13/01/2025	£ 11.98	Hosting
Cloud Next Ltd	14/02/2025	£ 11.98	Hosting
Cloud Next Ltd	13/03/2025	£ 11.98	Hosting
Amazon EU S.a.r.l., UK Branch	14/02/2025	£ 269.99	Remote Access Equipment
Amazon EU S.a.r.l., UK Branch	14/02/2025	£ 9.99	Remote Access Equipment
Amazon EU S.a.r.l., UK Branch	17/03/2025	£ 15.20	Noticeboard - Magnets
Amazon EU S.a.r.l., UK Branch	17/03/2025	£ 285.99	Remote Access Equipment
Amazon EU S.a.r.l., UK Branch	17/03/2025	£ 9.97	Remote Access Equipment
		£ 18,657.11	Total Box 6

Box 3 Variances Explanation

FY 2023-2024 Total	£	23,517.00
FY 2024-2025 Total	£	1,954.19
Difference	-£	21,562.81
Percentage Difference		-92 %

The decrease in the Box 3 receipts of approximately £21,600 is majoritively due to:

1) No transfer of reserves from Harwell PC, which only happened in FY 2023-2024 because of the creation of the parish.

2) No in year VAT Refund -£723.66

3) No opening balance transfer -£500 (which was returned, once the precept was received)

3) A full year of bank Interest, on a greater value of reserves.

Other smaller variances between the budget codes are also present. For the full calculation as to the difference please see full extract of data below.

FY 2023-2024 Box 6 Data

Customer	Date	Total	Description
Unity Trust	31/03/2024	£ 254.26	Bank Interest
Unity Trust	31/12/2023	£ 39.08	Bank Interest
Harwell Parish Council	26/02/2024	£ 2,000.00	Harwell Reserved Monies
Harwell Parish Council	29/11/2023	£ 20,000.00	Harwell Reserved Monies
HMRC	25/03/2024	£ 723.66	VAT Refund
Laura White	03/10/2023	£ 500.00	Opening Balance
		£ 23,517.00	Total Box 3

FY 2024-2025 Box 6 Data

Customer	Date	Total	Description
Unity Trust	31/12/2024	585.17	Bank Interest
Unity Trust	30/09/2024	462.52	Bank Interest
Unity Trust	30/06/2024	350.53	Bank Interest
Unity Trust	31/03/2025	555.97	Bank Interest
		1954.19	Total Box 3