

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	31/03/2025 £	31/03/2026 £	Variance £	Variance %	Explanation Required?	Notes
1	Balances brought fwd	61387	91351				BALANCE B/F AGREES
2	Annual precept	50188	50188	0	0%	No	N/A
3	Total other receipts	1954	3422	1468	75%	Yes	See Accompanying Report
4	Staff Costs	3522	5063	1541	44%	Yes	See Accompanying Report
5	Loan interest/capital repayments	0	0	0	0%	No	N/A
6	Total other payments	18657	22971	4314	23%	Yes	See Accompanying Report
7	Balances carried forward	91351	116926	25576	28%	Yes	See Accompanying Report
8	Total Cash and Short Term Investments	91351	116926	25576	28%	Yes	See Accompanying Report
9	Total Fixed Assets and Long Term Investments	3211	3211	0	0%	No	N/A
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 3 Variances Explanation

FY 2024-2025 Total	£	1,954.19
FY 2025-2026 Total	£	3,422.11
Difference	£	1,467.92
Percentage Difference		75 %

The increase in the Box 3 receipts of approximately £1,500 is majoritively due to:

- 1) In year VAT Refund £776.63
- 2) Bank Interest, on a greater value of reserves, total increased by £690.77

For the full calculation as to the difference please see full extract of data below.

FY 2024-2025 Box 3 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
		£ 1,954.19	Total Box 3

FY 2025-2026 Box 3 Data

Customer	Date	Total	Description
HMRC	01/05/2025	£ 776.63	VAT Refund
Unity Trust	30/06/2025	£ 629.40	Bank Interest
Unity Trust	30/09/2025	£ 649.56	Bank Interest
Microsoft Ireland Operations Ltd	21/11/2025	£ 0.52	MS365
Unity Trust	31/12/2025	£ 721.65	Bank Interest
Unity Trust	31/03/2026	£ 644.35	Bank Interest
		£ 3,422.11	Total Box 3

Box 4 Variances Explanation

FY 2024-2025 Total	£	3,521.90
FY 2025-2026 Total	£	5,062.92
Difference	£	1,541.02
Percentage Difference		44 %

The increase in the Box 4 staff expenditure of approximately £1,500 is majoritively due to:

1) Increase in number of hours worked by the Clerk, due to additional projects.

NOTE: Clerk is paid hours worked, which is still far below contracted hours, whilst there is a significant variance it is still within the set staffing budget of the Council.

For the full calculation as to the difference please see full extract of data below.

FY 2024-2025 Box 4 Data

Customer	Date	Total	Description
Various	April 2024	£ 169.55	Total Staff Costs
Various	May 2024	£ 410.76	Total Staff Costs
Various	June 2024	£ 48.80	Total Staff Costs
Various	July 2024	£ 356.74	Total Staff Costs
Various	August 2024	£ 45.80	Total Staff Costs
Various	September 2024	£ 348.69	Total Staff Costs
Various	October 2024	£ 372.79	Total Staff Costs
Various	November 2024	£ 444.96	Total Staff Costs
Various	December 2024	£ 331.57	Total Staff Costs
Various	January 2025	£ 25.00	Total Staff Costs
Various	February 2025	£ 434.05	Total Staff Costs
Various	March 2025	£ 533.19	Total Staff Costs
		£ 3,521.90	Total Box 4

FY 2025-2026 Box 4 Data

Customer	Date	Total	Description
Various	April 2025	£ 275.77	Total Staff Costs
Various	May 2025	£ 422.11	Total Staff Costs
Various	June 2025	£ 92.11	Total Staff Costs
Various	July 2025	£ 559.67	Total Staff Costs
Various	August 2025	£ 37.40	Total Staff Costs
Various	September 2025	£ 925.71	Total Staff Costs
Various	October 2025	£ 82.20	Total Staff Costs
Various	November 2025	£ 833.85	Total Staff Costs
Various	December 2025	£ 8.10	Total Staff Costs
Various	January 2026	£ 558.40	Total Staff Costs
Various	February 2026	£ 371.00	Total Staff Costs
Various	March 2026	£ 896.60	Total Staff Costs
		£ 5,062.92	Total Box 4

Box 6 Variances Explanation

FY 2024-2025 Total	£	18,657.11
FY 2025-2026 Total	£	22,971.35
Difference	£	4,314.24
Percentage Difference		23 %

The increase in the Box 6 total other payments of approximately £4,300 is majoritively due to:

- 1) Increase in training costs + £4,492
- 2) Decrease in Noticeboard Costs - £1,730
- 3) Increase in SLCC Costs + £212
- 4) Increase in Granting + +£1,416

For the full calculation as to the difference please see full extract of data below, organised approximately by cost description to group similar costs.

FY 2024-2025 Box 6 Data

Supplier	Date	Total	Description	
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	
Total				£ 312.00
Eyelid Productions Ltd	13/09/2024	£ 100.00	Website	
Total				£ 100.00
SLCC Enterprises Ltd	13/09/2024	£ 64.01	SLCC Membership	
SLCC Enterprises Ltd	13/09/2024	£ 208.22	SLCC Conference	
Total				£ 272.23
Starboard Systems Limited t/a Scribe Accounts	15/07/2024	£ 489.60	Scribe	
Total				£ 489.60
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	£ 285.99	Remote Access Equipment	
Amazon EU S.a.r.l., UK Branch	17/03/2025	£ 9.97	Remote Access Equipment	
Total				£ 575.94
Royal British Legion	11/10/2024	£ 50.00	Remembrance Sunday	
Total				£ 50.00
Royal Mail	15/07/2024	£ 424.20	PO Box	
Total				£ 424.20
Oxfordshire Association of Local Councils	03/03/2025	£ 459.16	OALC Membership Fees	
Total				£ 459.16
Signs of Cheshire Limited	17/12/2024	£ 705.00	Noticeboard	
Signs of Cheshire Limited	04/02/2025	£ 705.00	Noticeboard	
Noel Carter	17/03/2025	£ 305.00	Noticeboard	
Amazon EU S.a.r.l., UK Branch	17/03/2025	£ 15.20	Noticeboard	
Total				£ 1,730.20
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	
Total				£ 148.32
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	
Total				£ 861.48
Laura White	13/09/2024	£ 8.00	Logo	
Total				£ 8.00
HM Land Registry	45702	14	Land Registry Documents	

FY 2025-2026 Box 6 Data

Supplier	Date	Total	Description	
Amazon EU S.a.r.l., UK Branch	17/11/2025	£ 20.97	Wreath	
Maxi-Retail	17/11/2025	£ 3.99	Wreath	
Tanar LTD	17/11/2025	£ 12.65	Wreath	
Total				£ 37.61
Laura White	14/04/2025	£ 26.00	WFH Allowance	
Laura White	15/05/2025	£ 26.00	WFH Allowance	
Laura White	13/06/2025	£ 26.00	WFH Allowance	
Laura White	13/07/2025	£ 26.00	WFH Allowance	
Laura White	13/08/2025	£ 26.00	WFH Allowance	
Laura White	15/09/2025	£ 26.00	WFH Allowance	
Laura White	14/10/2025	£ 26.00	WFH Allowance	
Laura White	14/11/2025	£ 26.00	WFH Allowance	
Laura White	14/12/2025	£ 26.00	WFH Allowance	
Laura White	14/01/2026	£ 26.00	WFH Allowance	
Laura White	13/02/2026	£ 26.00	WFH Allowance	
Laura White	13/03/2026	£ 26.00	WFH Allowance	
Total				£ 312.00
Eyelid Productions Ltd	12/09/2025	£ 100.00	Website	
Total				£ 100.00
Oxfordshire Association of Local Councils	11/07/2025	£ 72.00	Training Course	
SLCC Enterprises Ltd	12/09/2025	£ 400.00	Training Course	
Breakthrough Communications and Strategies Limited	06/11/2025	£ 540.00	Training Course	
SLCC Enterprises Ltd	17/11/2025	£ 160.20	Training Course	
SLCC Enterprises Ltd	17/11/2025	£ 160.20	Training Course	
SLCC Enterprises Ltd	17/11/2025	£ 160.20	Training Course	
SLCC Enterprises Ltd	30/03/2026	£ 3,000.00	Training Course	
Total				£ 4,492.60
SLCC Enterprises Ltd	23/01/2026	£ 149.40	Stationery	
Total				£ 149.40
SLCC Enterprises Ltd	12/09/2025	£ 80.18	SLCC Membership	
SLCC Enterprises Ltd	12/09/2025	£ 403.60	SLCC Conference	
Total				£ 483.78
Starboard Systems Limited t/a Scribe Accounts	11/07/2025	£ 489.60	Scribe	
Total				£ 489.60
Royal British Legion	17/11/2025	£ 50.00	Grant	
Total				£ 50.00
Royal Mail	11/07/2025	£ 445.80	PO Box	
Total				£ 445.80
Geoxsphere Ltd	14/11/2025	£ 194.40	Parish Online	
ONPA	06/11/2025	£ 25.00	ONPA - Membership Fees	
Total				£ 219.40
Oxfordshire Association of Local Councils	15/03/2026	£ 519.00	OALC Membership Fees	
Total				£ 519.00
Microsoft Ireland Operations Ltd	14/10/2025	£ 12.36	MS365	
Microsoft Ireland Operations Ltd	14/11/2025	£ 12.10	MS365	
Microsoft Ireland Operations Ltd	14/12/2025	£ 12.10	MS365	
Microsoft Ireland Operations Ltd	14/01/2026	£ 12.10	MS365	
Microsoft Ireland Operations Ltd	13/02/2026	£ 12.10	MS365	
Microsoft Ireland Operations Ltd	13/03/2026	£ 12.10	MS365	
Microsoft Ireland Operations Ltd	14/04/2025	£ 12.36	Microsoft 365	
Microsoft Ireland Operations Ltd	15/05/2025	£ 12.36	Microsoft 365	
Microsoft Ireland Operations Ltd	13/06/2025	£ 12.36	Microsoft 365	
Microsoft Ireland Operations Ltd	13/07/2025	£ 12.36	Microsoft 365	
Microsoft Ireland Operations Ltd	13/08/2025	£ 12.36	Microsoft 365	
Microsoft Ireland Operations Ltd	15/09/2025	£ 12.36	Microsoft 365	
Total				£ 147.02
Vale of White Horse District Council	02/04/2025	£ 204.56	Meeting Room Hire	
Vale of White Horse District Council	13/07/2025	£ 193.79	Meeting Room Hire	
Vale of White Horse District Council	06/11/2025	£ 118.43	Meeting Room Hire	
Vale of White Horse District Council	23/01/2026	£ 36.11	Meeting Room Hire	
Vale of White Horse District Council	23/01/2026	£ 226.09	Meeting Room Hire	
Total				£ 778.98
Laura White	13/02/2026	£ 100.00	Logo	
Total				£ 100.00

Total				£ 14.00
Do The Numbers Ltd	15/04/2024	£ 380.00	Internal Audit Fees	
Total				£ 380.00
Zurich Municipal	18/07/2024	£ 319.82	Insurance	
Total				£ 319.82
Information Commissioners Office	29/10/2024	£ 35.00	ICO Registration	
Total				£ 35.00
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	
Total				£ 143.76
Boundary Park Sports Association	04/07/2024	£ 5,000.00	Grant	
Didcot RFU - Walking Rugby Team	15/07/2024	£ 600.00	Grant	
Homestart South Oxfordshire	15/07/2024	£ 2,000.00	Grant	
Citizens Advice Oxfordshire South & Vale	15/11/2024	£ 750.00	Grant	
Didcot Concert Orchestra	45719	1628	Grant	
Oxfordshire Play Association	03/03/2025	£ 500.00	Grant	
Didcot Cricket Club	04/03/2025	£ 1,406.00	Grant	
Total				£ 11,884.00
Moore	13/09/2024	£ 378.00	External Audit Fees	
Total				£ 378.00
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	
Total				£ 71.40
			Total Box 6	£ 18,657.11

Allison Leigh	15/04/2025	£ 200.00	Internal Audit Fees	
Total				£ 200.00
Zurich Municipal	11/07/2025	£ 370.40	Insurance	
Total				£ 370.40
Information Commissioners Office	28/10/2025	£ 47.00	ICO Registration	
Total				£ 47.00
Cloud Next Ltd	14/04/2025	£ 11.98	Hosting	
Cloud Next Ltd	15/05/2025	£ 11.98	Hosting	
Cloud Next Ltd	13/06/2025	£ 11.98	Hosting	
Cloud Next Ltd	13/07/2025	£ 11.98	Hosting	
Cloud Next Ltd	13/08/2025	£ 11.98	Hosting	
Cloud Next Ltd	15/09/2025	£ 11.98	Hosting	
Cloud Next Ltd	14/10/2025	£ 11.98	Hosting	
Cloud Next Ltd	14/11/2025	£ 11.98	Hosting	
Cloud Next Ltd	14/12/2025	£ 11.98	Hosting	
Cloud Next Ltd	14/01/2026	£ 11.98	Hosting	
Cloud Next Ltd	13/02/2026	£ 11.98	Hosting	
Cloud Next Ltd	13/03/2026	£ 11.98	Hosting	
Total				£ 143.76
Homestart South Oxfordshire	17/11/2025	£ 2,000.00	Grant	
Oxfordshire Play Association	17/11/2025	£ 500.00	Grant	
Citizens Advice Oxfordshire South & Vale	23/01/2026	£ 800.00	Grant	
SOFEA	13/02/2026	£ 10,000.00	Grant	
Total				£ 13,300.00
Moore	12/09/2025	£ 378.00	External Audit Fees	
Total				£ 378.00
Cloud Next Ltd	15/07/2025	£ 60.00	Domain Renewal	
Cloud Next Ltd	12/09/2025	£ 60.00	Domain Renewal	
Total				£ 120.00
OpenAI OpCo, LLC	26/02/2026	£ 7.00	ChatGPT	
OpenAI OpCo, LLC	13/03/2026	£ 7.00	ChatGPT	
Total				£ 14.00
Unity Trust	30/04/2025	£ 6.00	Bank Fees	
Unity Trust	31/05/2025	£ 6.00	Bank Fees	
Unity Trust	30/06/2025	£ 6.00	Bank Fees	
Unity Trust	31/08/2025	£ 6.00	Bank Fees	
Unity Trust	30/09/2025	£ 6.00	Bank Fees	
Unity Trust	31/07/2025	£ 6.00	Bank Fees	
Unity Trust	31/10/2025	£ 6.00	Bank Fees	
Unity Trust	30/11/2025	£ 6.00	Bank Fees	
Unity Trust	31/12/2025	£ 6.00	Bank Fees	
Unity Trust	31/01/2026	£ 6.00	Bank Fees	
Unity Trust	28/02/2026	£ 6.00	Bank Fees	
Unity Trust	31/03/2026	£ 7.00	Bank Fees	
Total				£ 73.00
			Total Box 6	£ 22,971.35

Box 7 & 8 Variances Explanation

	Box 7	Box 8
FY 2024-2025 Total	£ 91,351	£ 91,351
FY 2025-2026 Total	£ 116,926	£ 116,926
Difference	£ 25,575	£ 25,575
Percentage Difference	28	28

The increase in our Box 7 and Box 8 totals for 2025-2026 is majoritively due to:

- 1) Increase in income £1,468.
- 2) Increase in total Earmarked Reserves (£26,280) despite Increased Expenditure (£5,855)

See Box 7 and Box 8 Reconciliation for further detail.

Box 7 & Box 8 Calculation Comparison

	2024-2025	2025-2026	
Starting Balance and Receipts			
Box 1	£ 61,387.39	£ 91,350.57	
Box 2	£ 50,188.00	£ 50,188.00	
Box 3	£ 1,954.19	£ 3,422.11	£ 1,467.92 Difference
Total IN	£ 113,529.58	£ 144,960.68	£ 31,431.10 Difference
In year Outgoings			
Box 4	£ 3,521.90	£ 5,062.92	
Box 5	£ -	£ -	
Box 6	£ 18,657.11	£ 22,971.35	
Total OUT	£ 22,179.01	£ 28,034.27	£ 5,855.26 Difference
Total IN, Less Total OUT (Box 7)	£ 91,350.57	£ 116,926.41	£ 25,575.84 Difference

As the accounts are operated on a Receipts and Payments basis Box 7 = Box 8