

## Explanation of variances – pro forma

Name of smaller authority: **MUDFORD PARISH COUNCIL**  
 County area (local councils and parishes): **Somerset**

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, <b>DO NOT OVERWRITE THESE BOXES</b>	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	89,130	100,068				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	46,705	58,100	11,395	24.40%	YES		Higher budget agreed by the Council for FY 2024/25 including items not budgeted for at all in 2023/24: £5,000 budgeted for village Rangers (later renamed to Trees and Hedges) and £5,000 for cleaning of drains, £1,000 budgeted for maintenance of fixed assets such as new bus shelter. Total explained difference £11,000.
3 Total Other Receipts	14,488	13,427	-1,061	7.32%	NO		
4 Staff Costs	10,371	9,505	-866	8.35%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	39,884	59,402	19,518	48.94%	YES		Legal challenge: In 2023/24 the Council has spent £3,600 on legal challenge compared to £31,678 spend in 2024/25. Total difference in Legal Challenge budget line: + £28,078. Parish Projects: In 2023/24 the Council has spent £19,681 on compared to £1,246 spent in 2024/2025. Total difference in Parish Project Budget Line: - £18,435. Cemetery: In 2023/24 the Council has spent £1,428 on Cemetery Maintenance however, in 2024/25 the Chapel roof was repaired (cost of £5,860) and the total expenditure for Cemetery maintenance was £6,940. Total difference in Cemetery budget line: + £5,512. Hedges and Trees: This was a new budget category in 2024/25 and the Council has spent + £3,009 in trimming hedges and coppicing compare to £0 in the previous year. Parish Maintenance/Drains: This was a new budget category in 2024/25 and the Council has spent £1,804 in ditch cleaning (£984) and repairs to its two vehicle activated devices (£820). Total spent in Parish Maintenance/Drains in 2024/25 was + £1,804 compared to £0 in 2023/24. Training and Subscriptions: In 2023/24 the Council spent £65 on training compared to £380 in 2024/25. The higher cost was due to Councillors' attendance of Code of Conduct/GDPR/ Chairmanship training and the new Clerk attended Finance and Communications training. In 2023/2024 the Council has spent £286 in Subscriptions and £666 in 2024/25. The higher spend in subscriptions was due to membership of ICCM and higher cost of SLCC for the new Clerk. Total difference in Training and Subscriptions budget lines: +£695. Administration and Grants: In 2023/2024 the Council spent £7,185 in Administration and Grants compared to £6,058 in 2024/2024. Total difference in Administration and Grants budget line -£1,127. Total explained overspend in 2024/2025: £19,536. Unexplained £3.
7 Balances Carried Forward	100,068	102,688				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	100,068	102,688				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and As	80,107	80,564	457	0.57%	NO		2023/24 reinstated - incorrect amounts on the register 2023/24 AGAR was £79,242 (incorrect calculations, omitted bins E329). Only two items purchased and added to the register in 2024/25 - Gate E407 and storage cabinet E50.
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable