

MUCH HADHAM PARISH COUNCIL - ANNUAL RETURN ANALYTICAL REVIEW 2021/22 to 2022/23

Box	Description	2021/22 £	2022/23 £	Movement £	%	Explanation
2	Precept	42,000	42,000	-	0%	Below threshold of 15% and £200
3	Total other receipts	54,742	34,240	- 20,502	-37% ↓	See below

The decrease of £20,502 is explained by the following:

↓	- 25,000	Loan advance (PWLb) obtained in the prior year to part fund the Parish street lights capital project that was undertaken last year.
↑	13,519	Income each year reflects the VAT reclaim for the preceding year. The VAT reclaim for 2021/22, received on 12th April 2022 (£16,360.28) included VAT reclaimed on significant projects completed in the previous year: replacement street lights (£8,703); bus shelter repairs (£2,088); new play equipment (£1,116). The prior year's receipt (£2,841) reflects a low level of spend in 2020/21.
↓	- 5,302	From October 2020 until October 2022, an agreement was put in place for a regular hire of the Pavilion at £780 per month. On an annual basis, this generated income of £9,360 therefore when this hire ceased at the end of September 2022, income lost was £4,680. In addition, without COVID, other hires occur, usually from two football clubs (£600) but in 2022/23, 1 football team folded and the other team did not pay its hire charge before the 31 March 2023.
↓	- 2,764	The significant decrease in " Other " relates to the sale of old street lights (£2,775) which were removed as part of the Parish lights capital project undertaken last year.
↓	- 1,590	Burial fees are dependent on the demand for the burial ground and the subsequent erection of monuments.
↑	612	The Litter Agency receipt from East Herts Council increased by 14%.
	- 20,525	Difference to total of variance is £23 and below threshold

Box	Description	2021/22 £	2022/23 £	Movement £	%	Explanation
4	Staff costs	7,166	9,581	2,415	34%	↑ Staff costs have increased in comparison to the prior year due to increased hours (£1,433) and national pay increase (£774). In addition, the backpay relating to the prior year was paid in the current year (£209).
5	Loan repayments	5,387	8,122	2,735	51%	↑ Repayments on the loan advance (PWL B) received in the prior year commenced this year. Annual loan repayments are £2,734.64.
6	All other payments	115,916	35,138	- 80,778	-70%	↓ See below

The decrease of £80,778 is explained by the following:

↓	- 43,516	A project, part funded by loan, was completed in the prior year to update the Parish street lights .
↓	- 13,900	Level of VAT paid depends on the level of spend in the year and whether that spend includes VAT. Overall, current year spend is significantly lower than the prior year as VAT was reclaimed on significant projects completed in the previous year: replacement street lights (£8,703); bus shelter repairs (£2,088); new play equipment (£1,116).
↓	- 10,439	Significant work undertaken to repair 2 bus shelters in the prior year.
↓	- 5,579	Two new items of playground equipment were purchased in the prior year.
↓	- 3,665	Significant work undertaken to restore the Millennium sign in the prior year.
↓	- 3,000	Payment of sport and recreation grants is dependent on requests being made. A grant to the Tennis Club was paid in the prior year.
↓	- 2,570	From 1 April 2022, Herts County Council assumed the responsibility for the energy and maintenance costs associated with the street lights . An agreement, pursuant to s270 Highways Act 1980 to transfer the lights to Herts County Council is in the process of being finalised.
↑	2,440	A defibrillator was purchased this year.
↓	- 1,760	An electric roller shutter was added to the Pavilion last year.
↓	- 1,134	Overall, the Pavilion costs have decreased due to lower maintenance requirements this year (£2,056) which is offset by increased running costs, primarily relating to energy costs (£839).
↑	1,108	The increase reflects that no insurance payments were made in the prior year for the Village Hall therefore 2 years of insurance for the Village Hall is recorded in the current year. If the payments had been made in the correct year, the insurance cost comparison would be: 2022/23: £2,625.08 2021/22: £2,527.78 Increase of £97.30.
↑	1,036	Increase in Neighbourhood Plan costs this year reflects the final work undertaken prior to the referendum in June 2022. The Plan was adopted by East Herts Council in November 2022.
↓	- 594	The overall decrease in open spaces expenditure reflects that whilst some of the routine expenditure increased this year, as well as some new expenditure being incurred, this was more than offset by reductions in costs. Routine expenditure increases were grass cutting (£260), dog/litter emptying costs (£202), and new expenditure was incurred relating to noticeboard repairs (£1,540), removing litter bins (£300) and obtaining road closure signs for the Jubilee celebrations (£75). Costs reduced this year due to less tree work being required (£1,295), no playground equipment repairs were needed (£950) and no new litter bins were purchased (£723).

↑	568	Administration costs increased due to binding 5 volumes of minutes (£325), an increased number of meetings with an increased cost for 1 venue (£220), providing refreshments when hosting the Annual Parish Meeting (£100) and a planning website subscription increase (£45). These increases were offset by reduced website domain charges (1 year as opposed to 2 years: £78) and reduced training (£60).
↓	- 200	Payment of grants and donations is dependent on requests being made. A grant was given this year to support a community event for the King's Coronation. Last year, a local organisation sought financial support for a community cinema event.
↑	189	Costs for the war memorial increased this year by £100 for maintenance and £89 for energy.
↑	138	In the current year, work was completed to make the entrance to St Andrew's Burial Ground safer (£1,330) and an additional bench was purchased for Perry Green Burial Ground (£479). This is offset by routine maintenance costs for the burial grounds being less this year (£639) and lower spending on the planned extension to Perry Green Burial Ground (£1,040).
↑	100	The external audit fees increased this year by £100 as the Parish Council's expenditure in 2021/22 was greater than £100,000, primarily due to the parish street light project. Usually, the Parish Council's expenditure falls within the £50,001 - £100,000 fee band for which the external audit fee is £100 less.
	- 80,778	

Box	Description	2021/22 £	2022/23 £	Movement £	%	Explanation
7	Balances carried forward	74,129	97,528	23,399	32%	↑ The balance carried forward is more than twice the precept as the carried forward balance includes a ring fenced balance relating to the Burial Authority of £33,469. The Parish Council balance carried forward is £64,059 which is less than twice the precept.
9	Total fixed assets	319,277	322,195	2,918	1%	↑ Below threshold of 15% and £200
10	Total borrowings	84,139	78,236	- 5,903	-7%	↓ Below threshold of 15% and £200