

MUCH HADHAM PARISH COUNCIL - ANNUAL RETURN ANALYTICAL REVIEW 2023/24 to 2024/25

Box	Description	2023/24 £	2024/25 £	Movement £	%	Explanation
2	Precept	43,000	44,000	1,000	2%	↑ Below threshold of 15% and £200
3	Total other receipts	6,204	10,082	3,878	63%	↑ See below

The increase of £3,878 is explained by the following:

↑	2,465	Burial fees are dependent on the demand for the burial ground and the subsequent erection of monuments.
↑	1,889	Receipt of grants is variable. This year, the Community Football Coaching group were successful in obtaining a grant (£2,400) from the nearby airport's Community Fund. Grants received in the prior year for remedial fire prevention work and for a litter bin were not repeated this year.
↓	- 726	Income each year reflects the VAT reclaim for the preceding year. The VAT reclaim for the prior year, (£2,460) included VAT reclaimed in some expenditure areas that have not recurred: Neighbourhood Plan (£249); purchase of a defibrillator (£488). This year's receipt (£1,734) reflects a low level of spend in 2023/24.
↑	529	Other reflects that in November 2024, a Savings account was opened with £50,000 being deposited. This has generated interest of £487.
↓	- 280	Hire of the Pavilion is variable as dependent on demand. One-off hires are broadly similar each year. In prior years, football clubs had been using the Pavilion (£550) but these clubs have both ceased playing. Towards the end of the current year, a small craft club started regularly hiring the Pavilion (£240).
	3,877	Difference to total of variance is £1 and below threshold

Box	Description	2023/24	2024/25	Movement		Explanation	
		£	£	£	%		
4	Staff costs	9,996	10,390	394	4%	↑	Below threshold of 15% and £200
5	Loan repayments	8,122	8,122	-	0%	↔	Below threshold of 15% and £200
6	All other payments	27,142	57,785	30,643	113%	↑	See below

The increase of £30,643 is explained by the following:

↑	18,303	Overall, routine elements of the maintenance of open spaces are broadly consistent year on year. Key areas of increase were tree work (£16,782) and additional grass cutting costs (£1,500).
↑	4,895	One-off footpath re-surfacing undertaken in the current year.
↑	4,791	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 higher than the prior year as VAT was reclaimed on significant projects completed in the current year: tree work (£2,746); extension of Burial Ground (£1,250); footpath re-surfacing (£979).
↑	3,642	Increase in Burial Ground costs reflects: the continued work being undertaken to extend Perry Green Burial Ground (£2,250) including, towards year end, ongoing maintenance costs (£120); tree surgery work (£1,500) and the cost of garden waste bins for each Burial Ground for two years (£196). This increase is offset by a quarters burial ground maintenance (£450) for 2022/23 being charged late and included in the prior year.
↑	2,596	Payment of grants or donations is dependent on requests being made. Additional football goods were donated to a Community Football Coaching group (£2,423) following their success receiving a grant for this.
↓	- 1,793	The reduction in the Pavilion costs is linked to the reduced use being made of it, namely reduction in utility (£813) and maintenance and servicing (£178) costs as well as no paid cleaner in the current year compared with 4 months in the prior year (£320). In addition, no remedial fire prevention costs were incurred this year compared to the prior year (£448). In addition, the electricity component of the utility costs have reduced as a result of the in-depth investigation into electricity usage in September 2023.
↓	- 1,000	An extended warranty was obtained in the prior year for the Speed Indicator Device (SID) purchased 5 years previously.
↓	- 650	The Parish Council sought legal advice in the prior year as part of a funding review for the local recreation ground.
↑	226	War memorial costs increased due to additional energy charges (£116) and specific maintenance attention given to removing the moss around the memorial (£110).
↓	- 252	Insurance relating to the Village Hall building increased (£400) which was offset by a significant decrease relating to the Pavilion, including a contribution to Recreation Ground insurance cost (£626).
↓	- 85	Reduction in audit fees is mainly due to the external audit fee being in a lower charging band for the 2023/24 review.
↓	- 84	In general, the main components of the Parish Council's administrative costs were in line with the prior year, some slight increases and decreases. The majority of the decrease in comparison to the prior year is due to there being no need for remote computer support in the
↑	54	Election costs are incurred every 4 years. The District Council invoiced its recharge for the last election, May 2023, in the current financial year. Election costs were last paid in 2019/20.
	30,643	

Box	Description	2023/24 £	2024/25 £	Movement £	%		Explanation
7	Balances carried forward	101,472	79,257	- 22,215	-22%	↓	The balance carried forward includes a ring fenced balance relating to the Burial Authority of £23,949. The Parish Council balance carried forward is £55,308.
9	Total fixed assets	322,195	267,599	- 54,596	-17%	↓	The Parish Council transferred its street lights to Herts County Council on the 11 October 2024, under an agreement pursuant to s270 Highways Act 1980. Although this agreement was finalised during 2024/25, Herts County Council assumed responsibility for the energy and maintenance costs associated with the street lights from 1 April 2022.
10	Total borrowings	72,181	65,969	- 6,212	-9%	↓	Below threshold of 15% and £200