

MUCH HADHAM PARISH COUNCIL - YEAR ON YEAR COMPARISON 2024/25 to 2023/24

	2024/25 £	2023/24 £		MOVEMENT £	%	EXPLANATION
RECEIPTS						
Precept	44,000.00	43,000.00	↑	1,000.00	2%	Below threshold of 15% and £200
Pavilion income	394.00	674.00	↓	- 280.00	-42%	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).
Grants	2,624.20	735.30	↑	1,888.90	257%	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.
Burial fees	4,800.00	2,335.00	↑	2,465.00	106%	Burial fees are dependent on the demand for the Burial Grounds, and the subsequent erection of monuments.
Other	529.37	-	↑	529.37	100%	Other reflects that in November 2024, a Savings account was opened with £50,000 being deposited. This has generated interest of £487.
VAT reclaimed	1,734.10	2,460.25	↓	- 726.15	-30%	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.
TOTAL RECEIPTS	54,081.67	49,204.55		4,877.12	10%	

	2024/25 £	2023/24 £		MOVEMENT £	%	EXPLANATION
PAYMENTS						
Staff costs	10,389.60	9,996.48	↑	393.12	4%	Below threshold of 15% and £200
PWLB loan repayment - Pavilion	5,387.46	5,387.46	↔	-	0%	Below threshold of 15% and £200
PWLB loan repayment - Lighting	2,734.64	2,734.64	↔	-	0%	Below threshold of 15% and £200
Administration costs	2,746.08	2,830.28	↓	- 84.20	-3%	Below threshold of 15% and £200
Legal costs	-	650.00	↓	- 650.00	100%	The Parish Council sought legal advice in the prior year as part of a funding review for the local recreation ground.
Insurance	2,814.00	3,065.90	↓	- 251.90	-8%	Below threshold of 15% and £200
Audit fees	695.00	780.00	↓	- 85.00	-11%	Below threshold of 15% and £200
Election expenses	54.15	-	↑	54.15	100%	Below threshold of 15% and £200

	2024/25	2023/24		MOVEMENT	EXPLANATION	
	£	£		£	%	
Maintenance of open spaces	24,430.83	6,127.52	↑	18,303.31	299%	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).
War memorial (lighting and maintenance)	1,056.22	830.02	↑	226.20	27%	War memorial costs increased due to additional energy charges (£116) and specific maintenance attention given to removing the moss around the memorial (£110).
Pavilion (running expenses and maintenance)	997.22	2,790.43	↓	- 1,793.21	-64%	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.
Grants and donations (Section 137 expenditure)	3,423.00	826.60	↑	2,596.40	314%	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.
Sport and recreation grants (Section 106 funded)	-	-	↔	-	0%	Below threshold of 15% and £200
Footpath re-surfacing	4,895.00	-	↑	4,895.00	100%	One-off footpath re-surfacing undertaken in the current year.
Speed Indicator Device (SID) extended warranty	-	1,000.00	↓	- 1,000.00	100%	An extended warranty was obtained in the prior year for the Speed Indicator Device (SID) purchased 5 years previously.
Burial ground	10,148.95	6,507.19	↑	3,641.76	56%	Increase in 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.
VAT	6,524.96	1,734.10	↑	4,790.86	276%	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).
TOTAL PAYMENTS	76,297.11	45,260.62		31,036.49	69%	