

MUCH HADHAM PARISH COUNCIL - ANNUAL RETURN ANALYTICAL REVIEW 2024/25 to 2025/26

Box	Description	2024/25 £	2025/26 £	Movement £	%		Explanation
2	Precept	44,000	45,000	1,000	2%	↑	Below threshold of 15% and £200
3	Total other receipts	10,082	14,861	4,779	47%	↑	See below

The increase of £4,779 is explained by the following:

↑	2,228	Income is variable as dependent on demand. Tutoring firm hired daily during term time from September adding £1,860. Full year of children's crochet club Fridays in term time contributed £500
↓	(2,624)	Receipt of grants is variable. Prior year, the PC were successful in obtaining a grant (£2,400) from the nearby airport's Community Fund on behalf of a Community Football Coaching group.
↓	(725)	Fees are dependent on the demand for the Burial Grounds, and the subsequent erection of monuments.
↑	1,110	A full year of interest on the savings account £1,639 compares to prior year savings commencing mid-year (November 2024) £487
↑	4,791	Income each year reflects the VAT reclaim for the preceding year. The VAT reclaim for the prior year, (£1,734) reflected a low level of spend in 2023/24. The reclaim for the current year reflected VAT on significant spending in 2024/25: tree work (£2,746); extension of Burial Ground (£1,250); footpath re-surfacing (£979).
	4,779	

Box	Description	2024/25	2025/26	Movement		Explanation	
		£	£	£	%		
4	Staff costs	10,390	9,403	(987)	-9%	↓	Below threshold of 15% and £200
5	Loan repayments	8,122	8,122	0	0%	↔	Below threshold of 15% and £200
6	All other payments	57,785	36,590	(21,195)	-37%	↓	See below

The decrease of £21,195 is explained by the following:

↑	1,021	Administration costs in current year included one off consultancy costs relating to exit of previous Clerk, and recruitment and training of new Clerk, total £905.
↑	686	Insurance increases: Village Hall £399, Recreation Ground £101 and PC £186
↑	120	Audit fees increase below threshold of 15% and £200
↓	(10,562)	Overall, routine elements of the maintenance of open spaces are broadly consistent year on year after allowing for inflation. Key areas of increase in prior year were tree work (£16,782), offset by additional expenditure in current year: necessary maintenance of playground equipment at the Rec £1,970; repairs to street furniture £1,530 and machinery and shed repairs at the Rec £971. PC agreed to bear cost of all grass cutting at Rec, additional £860.
↑	5	War memorial costs increase below threshold of 15% and £200
↑	1,025	The increase in the Pavilion costs is due to additional maintenance and repairs required to prepare the building for a contract hire to a tutoring company, including electrical safety and guttering.
↓	(2,923)	Payment of grants or donations is dependent on requests being made. In prior year, additional football equipment was donated to a Community Football Coaching group (£2,423) following success in receiving a grant from the local airport's community fund.
↑	530	Replacement bench at Ash Meadow in current year
↓	(3,824)	Level of VAT paid depends on the level of spend in the year and whether that spend includes VAT. Overall, prior year spend was significantly higher than the current year as VAT was reclaimed on significant projects completed in the prior year: tree work (£2,746); extension of Burial Ground (£1,250); footpath re-surfacing (£979).
↓	(4,895)	One-off footpath re-surfacing undertaken in the prior year.
↓	(2,324)	Prior year burial authority costs included the work undertaken to extend Perry Green Burial Ground (£2,250) not repeated in current year
↓	(54)	Election costs decrease below threshold of 15% and £200
	(21,195)	

Box	Description	2024/25 £	2025/26 £	Movement £	%		Explanation
7	Balances carried forward	79,257	85,003	5,746	7%	↑	The balance carried forward includes a ring fenced balance relating to the Burial Authority of £20,198. The Parish Council balance carried forward is £64,805.
9	Total fixed assets	267,599	267,779	180	0%	↑	Below threshold of 15% and £200
10	Total borrowings	65,969	59,598	(6,371)	-10%	↓	Below threshold of 15% and £200