

MUCH HADHAM PARISH COUNCIL - YEAR ON YEAR COMPARISON 2025/26 to 2024/25

	2025/26 £	2024/25 £		MOVEMENT £	%	EXPLANATION
RECEIPTS						
Precept	45,000.00	44,000.00	↑	1,000.00	2%	Below threshold of 15% and £200
Pavilion income	2,622.00	394.00	↑	2,228.00	565%	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
Grants	-	2,624.20	↓	- 2,624.20	-100%	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.
Burial fees	4,075.00	4,800.00	↓	- 725.00	-15%	Fees are dependent on the demand for the Burial Grounds, and the subsequent erection of monuments.
Other	1,639.38	529.37	↑	1,110.01	100%	A full year of interest on the savings account £1,639 compares to prior year savings commencing mid-year (November 2024) £487
VAT reclaimed	6,524.96	1,734.10	↑	4,790.86	276%	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).
TOTAL RECEIPTS	59,861.34	54,081.67		5,779.67	11%	

	2025/26 £	2024/25 £		MOVEMENT £	%	EXPLANATION
PAYMENTS						
Staff costs	9,402.94	10,389.60	↓	- 986.66	-9%	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	3,766.91	2,746.08	↑	1,020.83	37%	Current year included one off consultancy costs relating to exit of previous Clerk, and recruitment and training of new Clerk, total £905.
Insurance	3,500.42	2,814.00	↑	686.42	24%	Village Hall insurance increased £399, Recreation Ground £101 and PC £186
Audit fees	815.00	695.00	↑	120.00	17%	Below threshold of 15% and £200
Election expenses	-	54.15	↓	- 54.15	100%	Below threshold of 15% and £200

	2025/26	2024/25		MOVEMENT	EXPLANATION	
	£	£		£	%	
Maintenance of open spaces	13,869.06	24,430.83	↓	- 10,561.77	-43%	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
War memorial (lighting and maintenance)	1,060.89	1,056.22	↑	4.67	0%	Below threshold of 15% and £200
Pavilion (running expenses and maintenance)	2,021.96	997.22	↑	1,024.74	103%	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.
Grants and donations (Section 137 expenditure)	500.00	3,423.00	↓	- 2,923.00	-85%	Payment of grants or donations is dependent on requests being made. In the prior year. football equipment was donated to a Community Football Coaching group (£2,423) following success receiving a grant for this from the local airport's community fund.
Replacement bench	530.00	-		530.00	N/A	Replacement bench at Ash Meadow
Footpath re-surfacing	-	4,895.00	↓	- 4,895.00	100%	One-off footpath re-surfacing undertaken in the prior year.
Burial ground	7,825.36	10,148.95	↓	- 2,323.59	-23%	Decrease in costs reflects prior year work undertaken to extend Perry Green Burial Ground (£2,250)
VAT	2,700.62	6,524.96	↓	- 3,824.34	-59%	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 prior year: tree work (£2,746); extension of Burial Ground (£1,250); footpath re-surfacing (£979).
TOTAL PAYMENTS	54,115.26	76,297.11		- 22,181.85	-29%	