

Melbourn Parish Council
Financial Budget Comparison - Year ended 31st March 2020

INCOME	2019/20 Revised Budget	Actual (Net) at 31/03/20	Balance	Variance %
Conservation				
100 Allotment Rent	£2,170	£2,260	£90	4%
101 Allotment Insurance Premiums	£0	£355	£355	
110 CCC Grass Cutting Payment	£3,850	£3,849	-£1	0%
Total Conservation	£6,020	£6,463	£443	
Cemeteries				
200 Burial Fees	£4,100	£3,375	-£725	-18%
Total Cemeteries	£4,100	£3,375	-£725	
Play Areas & Recreation Grounds				
300 Match Fees	£2,500	£2,590	£90	4%
320 Hire of Recreation Grounds	£230	£394	£164	71%
340 Pavilion Hire	£1,000	£753	-£248	-25%
370 Pavilion Hire - MAYD recharge	£2,300	£0	-£2,300	-100%
Total Play Areas & Recreation Grounds	£6,030	£3,737	-£2,293	
Finance & General Purpose				
410 Precept	£255,820	£255,820	£0	0%
420 Interest - Deposit Account Unity	£400	£486	£86	22%
425 Interest - Nationwide 45 day saver	£0	£273	£273	100%
460 Miscellaneous Income	£0	£1,405	£1,405	100%
485 Feed In Tariff	£0	£1,334	£1,334	100%
600 Grants Received - MVC Zero Carbon	£0	£6,000	£6,000	100%
660 Timebanking Events	£0	£199	£199	100%
Total Finance & General Purpose	£256,220	£265,517	£9,297	
Highways				
800 Highways & Rural Footpaths	£0	£0	£0	
Total Highways	£0	£0	£0	
Rental Property				
900 Little Hands Nursery Rent	£26,000	£26,000	£0	
Total Rental Property	£26,000	£26,000	£0	
Melbourn Area Youth Development				
950 MAYD Partner Contributions	£0	£4,632	£4,632	
Total Melbourn Area Youth Development	£0	£4,632	£4,632	
Community Benefit				
960 Community Benefit	£0	£83,033	£83,033	
Total Community Benefit	£0	£83,033	£83,033	
Section 106				
120 S.106	£0	£114,693	£0	
Total Section 106	£0	£114,693	£114,693	
Celebrating Ages				
990 Celebrating Ages	£0	£0	£0	
Total Celebrating Ages	£0	£0	£0	
Total Income	£298,370	£507,451	£209,081	

EXPENDITURE	2019/20 Revised Budget	Actual (Net) at 31/03/20	Balance	Variance
	£	£	£	%
Conservation				
1000 Allotments	£1,140	£2,709	-£1,569	-138%
1001 Allotment Insurance Premiums	£0	£355	-£355	

1100	Conservation	£5,500	£6,725	-£1,225	-22%
1150	Stockbridge Meadows	£2,350	£774	£1,576	67%
1200	Grass Cutting Contract	£6,420	£10,233	-£3,813	-59%
1300	Public Open Space Maintenance Contract	£7,000	£7,480	-£480	-7%
Total Conservation		£22,410	£28,276	-£5,866	
Cemeteries					
2000	Rates, Utilities and Upkeep	£5,685	£3,594	£2,091	37%
2100	Grounds Maintenance Contract	£4,870	£6,340	-£1,470	-30%
Total Cemeteries		£10,555	£9,934	£621	
Play Areas & Recreation Grounds					
3000	Play Areas	£5,750	£2,682	£3,068	53%
3200	Recreation Grounds	£11,900	£11,596	£304	3%
3400	Pavilion	£6,540	£6,888	-£348	-5%
Total Play Areas & Recreation Grounds		£24,190	£21,167	£3,023	
Finance & General Purpose					
4000	Audit and Legal Fees	£3,000	£1,725	£1,275	43%
4200	Contingency	£5,000	£0	£5,000	100%
4300	Wardens' Materials, Equipment & Van	£2,400	£1,753	£647	27%
4500	Insurances	£7,400	£7,322	£78	1%
4700	Membership of Societies	£1,204	£1,124	£80	7%
4900	Parish Clock	£200	£187	£13	7%
5000	Parish Office, IT & Contractors	£23,100	£21,540	£1,560	7%
5100	Salaries, NI & Pensions	£76,100	£69,799	£6,301	8%
5300	Sundry Expenses	£200	£68	£132	66%
5400	Training	£2,500	£2,300	£200	8%
5700	Pension Scheme Service Charge	£435	£432	£3	1%
5900	Bank Charges	£200	£185	£15	8%
6200	Staff & Counsellor Expenses	£0	£115	-£115	-100%
6400	Community Hub - grant	£15,000	£15,000	£0	0%
6401	Community Hub - maintenance & replacements	£15,930	£17,237	-£1,307	-8%
6450	PWLB Community Hub - interest	£28,514	£28,514	-£0	0%
6451	PWLB Community Hub - capital	£4,440	£4,440	£0	0%
6452	PWLB Car Park - interest	£6,243	£6,243	-£0	0%
6453	PWLB Car Park - capital	£10,644	£10,644	-£0	0%
6500	Covid 19 and MCCR	£0	£732	-£732	-100%
6600	Timebanking Expenses	£900	£468	£432	48%
6700	War Memorial	£0	£0	£0	0%
6800	Election costs	£0	£0	£0	0%
7100	Village Car Park - Rates, Utilities & Maintenance	£14,440	£13,487	£953	7%
Total Finance & General Purpose		£217,850	£203,316	£14,534	
Planning					
7000	Community Development	£0	£1,164	-£1,164	-100%
Total Planning		£0	£1,164	-£1,164	
Highways					
8000	Highways and Footpaths	£0	£0	£0	0%
8100	Street Lighting	£1,900	£1,828	£72	4%
Total Highways		£1,900	£1,828	£72	
Rental Property					
9000	Little Hands Nursery	£6,365	£6,023	£342	5%
Total Rental Property		£6,365	£6,023	£342	
Melbourn Area Youth Development					
9500	MAYD Youth Club	£0	£14,321	-£14,321	
Total Melbourn Area Youth Development		£0	£14,321	-£14,321	
Community Benefit					
9600	Community Benefit Donations	£0	£23,802	-£23,802	

9601 Community Benefit Donations S137	£0	£4,508	-£4,508
Total Community Benefit	£0	£28,310	-£28,310
Section 106			
1400 S106	£0	£5,427	£0
Total Section 106	£0	£5,427	£0
Celebrating Ages			
4800 Celebrating Ages	£0	£5,077	-£5,077
Total Celebrating Ages	£0	£5,077	-£5,077
Total Expenditure	£283,270	£324,843	-£36,146

	2019/20 Revised Budget	Actual (Net) at 31/03/20	Balance	Variance
	£	£	£	%
Total Income and Expenditure				
Total Income	£298,370	£507,451	£209,081	70%
Total Expenditure	£283,270	£324,843	-£36,146	-13%
Total Net Balance	£15,100	£182,608		

Excluding MAYD, Community Benefit, S106 , Celebrating Ages, MVC grant and Timebanking Events				
Income	£298,370	£298,894	£524	0%
Expenditure	£283,270	£271,650	-£11,620	-4%
Net Balance excluding MAYD, Community Benefit, S106, Celebrating Ages, MVC grant and Timebanking Events	£15,100	£27,244	£12,144	

FINANCE REPORT - YEAR ENDED 31st MARCH 2020

The above figures have been produced by the Parish Council's accounting system. Year end adjustments have been made for accruals and prepayments so the figures are on an Income and Expenditure basis.

Figures in the accounting system include income and expenditure for MAYD, Community Benefit, S106, Celebrating Ages, Timebanking Events and grants reviewed on behalf of third parties as this goes through Melbourn Parish Council's bank account before being allocated to separate reserves, However, this income and expenditure does not form part of the Parish Council's budget and so has been removed from the figures shown in the grey shaded box above to more accurately reflect progress against budget.

At the year end income exceeded budget by £524 (<1%) and expenditure was under budget by £11,620 (4%) giving a total budget surplus of £12,144.

Summary:

Income was overall broadly in line with budget.

Expenditure was under budget by £11,620 and this was brought about by savings in some areas such as legal, contingency, salaries, litter picking and maintenance projects which were partially off-set by some over-spends in other areas e.g. grounds maintenance contracts and asbestos removal. There is a net budget surplus of £12,144 which is in addition to the original planned budget surplus of £15,100. MPC had budgeted for a surplus to build up its reserves.

A detailed explanation of material variations from budget can be found below.

Explanations for material variations from Budget *

Income:

Burial Fees - it is difficult to accurately predict burial income and fewer burials took place than budgeted.

Hire of Recreation Ground - the fair was operational for one additional day this year.

Pavilion hire - the pavilion lost a regular booking part way through the year.

Pavilion MAYD recharge - this recharge has been made via a reserve movement which does not show up on this report but is at the budgeted level.

Bank & building society interest - surplus funds were transferred to the deposit account during the year and a building society account was opened in line with the investment strategy.

Miscellaneous Income - this is not budgeted for. This year MPC hosted a training event and was able to recharge other attendees £420 ; in addition water used by the developer at Victoria Heights was recharged at approx. £650.

Grants Received - MPC was successful in obtaining a £6,000 zero carbon grant on behalf of Melbourn Village College. This has been ring-fenced and will be paid over to the Village College when it re-opens.
Timebanking Events - monies raised via Timebanking fund raising activities have been ring-fenced and will be used for timebanking event costs.

£106 - monies have been received in relation to Victoria Heights and have been ring-fenced accordingly.

Expenditure :

Allotments - £2,110 was spent on removing all the asbestos from the allotments (budget £240).

Conservation - the tree budget was exceeded. It was necessary to cut down some dead trees in the church yard and replace them (£2,500).

Stockbridge Meadows - the budget included £1,500 for boardwalk repairs. It has now been decided to replace the boardwalk and to fund this from s106 monies and other grant funding.

Grass Cutting Contract - the contractor was replaced during the year at a cost of c£2,500. Additionally extra grass cuts were approved due to the warm weather- £1,120.

Public Open Space Maintenance Contract - this exceeded budget due to extra cuts required because of the mild weather.

Cemeteries Upkeep - this was below budget due to the low number of burials during the year. Although headstone bases were purchased they will not need to be installed until 2020/21.

Cemeteries Grounds Maintenance - this exceeded budget as extra cuts were approved due to mild weather.

Play Areas - the budget included a wild play area (£1,000) which will now be funded by grant funding plus a replacement auto-closing gate (£1,650) which has been repaired instead.

Recreation Grounds - the budget included a provision for unplanned maintenance which was not needed.

Pavilion - some unbudgeted repairs were required for the heating system (c£850).

Audit and legal fees - the budget included £1,000 for professional advice on VAT. It has been possible to obtain this advice free of charge.

Contingency - it has not been necessary to use the contingency provision.

Warden's materials - the budget was slightly too high and less was spent on PPE and mower fuel than had been expected.

Parish Office - the cost of IT support for an additional workstation was less than budgeted (£300). Photocopier and stationery costs were around £1,250 under budget as less printing and copying is being carried out, especially for planning meetings. Litter picking was around £1,500 under budget as the contractor carried out less work. However, it was necessary to spend approx £800 on an essential upgrade to the Clerk's PC and £650 to enable homeworking - neither of which had been budgeted.

Salaries, NI and Pensions - the main reason for the cost saving against budget is that the Wardens have organised their work-load efficiently, enabling them to carry out their duties in fewer hours than budgeted. Also, not all employees joined the pension scheme so employer contributions were less than anticipated.

Training - there have been fewer Cllrs than expected during 2019/20 so there were some savings here.

Community Hub - the total includes FiT payments of £1,334 which are not budgeted. If these are excluded this budget heading is not overspent taken as a whole, although the air conditioning and exterior painting exceeded budget by approx £2,350 between them. Against that, projects such as disability access steps, legionella measures and new kitchen equipment were not been carried out during the year (total £2,425).

Covid 19 and MCCR - these expenses were not budgeted as this was unforeseen. Some of these costs should be recoverable from a grant obtained from CCC early in 2020/21.

Timebanking Expenses - mobile phone costs were budgeted for a whole year but the contract started in October 2019.

Village Car Park - the installation of a path to the right hand side of the bus shelter which was budgeted for this year was actually carried out at the end of 2018/19 (budget £1,010)

Community Development - the PC agreed to fund some speed surveys and village plan expenses for the Melbourn Futures group and to recoup the expenses in the 2020/21 budget.

Rental property - there were unbudgeted expenses for drainage works and electricity disconnection for the store cupboard (c£1,200) but savings of approx £1,200 on other budgeted electrical works and a further £150 on electricity bills. A drainpipe project that has been planned for 2019/20 was done at the end of 2018/19 instead (£300).

Reserves - the budgeted contribution to reserves of £2,900 for an LED Street lighting upgrade has not been needed. This work will be carried out by SCDC instead.

** MPC's Financial Regulations define 'material' as being in excess of £100 or 15% of the budget*