

# Melbourn Parish Council Financial Budget Comparison

## Five months ended 31<sup>st</sup> August 2020

Excludes transactions with an invoice date prior to 01/04/20

	2020/21 Budget	Reserve Movements	Actual Net	Balance
<b>INCOME</b>				
<b>Conservation</b>				
100 Allotment Rent	£2,170.00	£0.00	£0.00	£-2,170.00
101 Allotment Insurance Premiums	£0.00	£0.00	£0.00	£0.00
110 CCC Grass Cutting Payment	£3,850.00	£0.00	£3,848.72	£-1.28
<b>Total Conservation</b>	<b>£6,020.00</b>	<b>£0.00</b>	<b>£3,848.72</b>	<b>£-2,171.28</b>
<b>Cemeteries</b>				
200 Burial Fees	£3,000.00	£0.00	£1,000.00	£-2,000.00
<b>Total Cemeteries</b>	<b>£3,000.00</b>	<b>£0.00</b>	<b>£1,000.00</b>	<b>£-2,000.00</b>
<b>Play Areas &amp; Recreation Grounds</b>				
300 Match Fees	£2,520.00	£0.00	£0.00	£-2,520.00
320 Hire of Recreation Grounds	£250.00	£0.00	£70.00	£-180.00
340 Pavilion Hire	£750.00	£0.00	£0.00	£-750.00
370 Pavilion Hire - MAYD recharge	£1,000.00	£0.00	£0.00	£-1,000.00
<b>Total Play Areas &amp; Recreation Grounds</b>	<b>£4,520.00</b>	<b>£0.00</b>	<b>£70.00</b>	<b>£-4,450.00</b>
<b>Finance &amp; General Purpose</b>				
410 Precept	£267,870.00	£0.00	£133,935.00	£-133,935.00
420 Interest - Deposit Account Unity	£0.00	£0.00	£212.13	£212.13
425 Interest - Nationwide 45 Day	£800.00	£0.00	£0.00	£-800.00
430 Interest - Public Sector Deposit	£200.00	£0.00	£0.00	£-200.00
460 Miscellaneous Income	£0.00	£0.00	£12.00	£12.00
480 Insurance Claims	£0.00	£0.00	£0.00	£0.00
485 Feed In Tariff	£0.00	£0.00	£155.78	£155.78
600 Grants Received	£0.00	£0.00	£0.00	£0.00
650 MCCR	£0.00	£0.00	£8,915.00	£8,915.00
660 Timebanking Income	£0.00	£0.00	£0.00	£0.00
<b>Total Finance &amp; General Purpose</b>	<b>£268,870.00</b>	<b>£0.00</b>	<b>£143,229.91</b>	<b>£-125,640.09</b>
<b>Highways</b>				
800 Highways & Rural Footpaths	£0.00	£0.00	£0.00	£0.00
<b>Total Highways</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>
<b>Rental Property</b>				
900 Little Hands Nursery Rent	£26,000.00	£0.00	£10,833.35	£-15,166.65
<b>Total Rental Property</b>	<b>£26,000.00</b>	<b>£0.00</b>	<b>£10,833.35</b>	<b>£-15,166.65</b>
<b>Melbourn Area Youth Development</b>				
950 MAYD Partner Contributions	£0.00	£1,155.00	£0.00	£0.00
<b>Total Melbourn Area Youth Development</b>	<b>£0.00</b>	<b>£1,155.00</b>	<b>£0.00</b>	<b>£0.00</b>
<b>Community Benefit</b>				
960 Community Benefit	£0.00	£1,092.16	£0.00	£0.00
<b>Total Community Benefit</b>	<b>£0.00</b>	<b>£1,092.16</b>	<b>£0.00</b>	<b>£0.00</b>
<b>Section 106</b>				
140 S.106	£0.00	£0.00	£0.00	£0.00
<b>Total Section 106</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>
<b>Celebrating Ages</b>				
990 Celebrating Ages	£0.00	£0.00	£0.00	£0.00
<b>Total Celebrating Ages</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>
<b>Total Income</b>	<b>£308,410.00</b>	<b>£2,247.16</b>	<b>£158,981.98</b>	<b>£-149,428.02</b>

# Melbourn Parish Council Financial Budget Comparison

## Five months ended 31<sup>st</sup> August 2020

Excludes transactions with an invoice date prior to 01/04/20

	2020/21 Budget	Reserve Movements	Actual Net	Balance
<b>EXPENDITURE</b>				
<b>Conservation</b>				
1000 Allotments	£1,680.00	£0.00	£431.08	£1,248.92
1001 Allotment Insurance Premiums	£0.00	£0.00	£0.00	£0.00
1100 Conservation	£7,350.00	£0.00	£4,107.97	£3,242.03
1150 Stockbridge Meadows	£970.00	£0.00	£109.00	£861.00
1200 Grass Cutting Contract	£8,590.00	£0.00	£2,490.00	£6,100.00
1300 Public Open Space Maintenance Contract	£7,000.00	£0.00	£2,600.00	£4,400.00
<b>Total Conservation</b>	<b>£25,590.00</b>	<b>£0.00</b>	<b>£9,738.05</b>	<b>-£15,851.95</b>
<b>Cemeteries</b>				
2000 Cemetery Rates, Utilities & Upkeep	£5,045.00	£0.00	£2,902.22	£2,142.78
2100 Cemetery Grounds Maintenance Contract	£5,500.00	£0.00	£2,029.15	£3,470.85
<b>Total Cemeteries</b>	<b>£10,545.00</b>	<b>£0.00</b>	<b>£4,931.37</b>	<b>-£5,613.63</b>
<b>Play Areas &amp; Recreation Grounds</b>				
3000 Play Areas	£3,025.00	£0.00	£370.00	£2,655.00
3200 Recreation Grounds	£12,480.00	£0.00	£4,619.81	£7,860.19
3400 Pavilion	£9,970.00	£0.00	£2,134.63	£7,835.37
<b>Total Play Areas &amp; Recreation Grounds</b>	<b>£25,475.00</b>	<b>£0.00</b>	<b>£7,124.44</b>	<b>-£18,350.56</b>
<b>Finance &amp; General Purpose</b>				
4000 Audit and Legal Fees	£3,000.00	£0.00	£116.87	£2,883.13
4200 Contingency	£3,000.00	£0.00	£0.00	£3,000.00
4300 Wardens' Materials, Equipment & Van	£2,900.00	£0.00	£805.54	£2,094.46
4500 Insurances	£7,400.00	£0.00	£0.00	£7,400.00
4700 Membership of Societies	£1,300.00	£0.00	£908.09	£391.91
4900 Parish Clock	£200.00	£0.00	£150.00	£50.00
5000 Parish Office, IT & Contractors	£24,790.00	£0.00	£2,359.07	£22,430.93
5100 Salaries, NI & Pensions	£75,000.00	£0.00	£29,985.83	£45,014.17
5300 Sundry Expenses	£234.00	£6,000.00	£0.00	£234.00
5400 Training	£1,500.00	£0.00	£0.00	£1,500.00
5700 Pension Scheme Charges	£435.00	£0.00	£180.00	£255.00
5900 Bank Charges	£200.00	£0.00	£36.00	£164.00
6000 Grants Awarded	£700.00	£0.00	£0.00	£700.00
6200 Staff & Councillor Expenses	£200.00	£0.00	£0.00	£200.00
6400 Community Hub - Grant	£15,000.00	£0.00	£15,000.00	£0.00
6401 Community Hub - Maintenance & Replacements	£13,850.00	£710.00	£4,658.16	£9,191.84
6450 PWLB Community Hub -	£28,311.00	£0.00	£14,181.47	£14,129.53
6451 PWLB Community Hub - Capital	£4,643.00	£0.00	£2,295.63	£2,347.37
6452 PWLB Car Park - Interest	£5,942.00	£0.00	£598.42	£5,343.58
6453 PWLB Car Park - Capital	£10,945.00	£0.00	£1,202.52	£9,742.48
6500 MCCR Costs	£0.00	£0.00	£11,590.00	-£11,590.00
6600 Timebanking Expenses	£600.00	£0.00	£113.70	£486.30
6700 War Memorial	£0.00	£0.00	£0.00	£0.00
6800 Election Costs	£0.00	£0.00	£0.00	£0.00
7100 Village Car Park - Rates, Utilities & Maintenance	£13,650.00	£0.00	£7,026.46	£6,623.54
<b>Total Finance &amp; General Purpose</b>	<b>£213,800.00</b>	<b>£6,710.00</b>	<b>£91,207.76</b>	<b>-£122,592.24</b>

# Melbourn Parish Council Financial Budget Comparison

## Five months ended 31<sup>st</sup> August 2020

Excludes transactions with an invoice date prior to 01/04/20

	2020/21 Budget	Reserve Movements	Actual Net	Balance
<b>Planning</b>				
7000 Community Development	£0.00	£0.00	£0.00	£0.00
<b>Total Planning</b>	£0.00	£0.00	£0.00	£0.00
<b>Highways</b>				
8000 Highways and Footpaths	£200.00	£0.00	£0.00	£200.00
8100 Street Lighting	£1,800.00	£0.00	£1,398.02	£401.98
<b>Total Highways</b>	£2,000.00	£0.00	£1,398.02	-£601.98
<b>Rental Property</b>				
9000 Little Hands Nursery	£3,450.00	£0.00	£1,211.88	£2,238.12
<b>Total Rental Property</b>	£3,450.00	£0.00	£1,211.88	-£2,238.12
<b>Melbourn Area Youth Development</b>				
9500 MAYD Youth Club	£0.00	£1,556.00	£0.00	£0.00
<b>Total Melbourn Area Youth Development</b>	£0.00	£1,556.00	£0.00	£0.00
<b>Community Benefit</b>				
9600 Community Benefit Donations	£0.00	£13,288.96	£0.00	£0.00
9601 Community Benefit Donations S137	£0.00	£0.00	£0.00	£0.00
<b>Total Community Benefit</b>	£0.00	£13,288.96	£0.00	£0.00
<b>Section 106</b>				
1400 S106	£0.00	£0.00	£8,840.24	-£8,840.24
<b>Total Section 106</b>	£0.00	£8,840.24	£0.00	£0.00
<b>Celebrating Ages</b>				
4800 Celebrating Ages	£0.00	£0.00	£0.00	£0.00
<b>Total Celebrating Ages</b>	£0.00	£0.00	£0.00	£0.00
<b>Total Expenditure</b>	<b>£280,860.00</b>	<b>£30,395.20</b>	<b>£115,611.52</b>	<b>£165,248.48</b>
Total Income	£308,410.00	£2,247.16	£158,981.98	-£149,428.02
Total Expenditure	£280,860.00	£30,395.20	£115,611.52	£165,248.48
<b>Total Net Balance</b>	<b>£27,550.00</b>		<b>£43,370.46</b>	

## Bank Balances at 31<sup>st</sup> August 2020

### Ordinary Accounts

Current Account Unity	£150,312.55
Deposit Account Unity (Instant Access)	£212,928.11
Nationwide 45 day Business Saver	£83,272.88
Petty Cash	£30.00
Prepaid Debit Card	£613.67

### Short Term Investment Accounts

CCLA - Public Sector Deposit fund	£0.00
<b>Total</b>	<b>£447,157.21</b>

The bank reconciliations were checked by Cllr Kent on 15<sup>th</sup> September 2020.

The opening of the Public Sector Deposit fund has been temporarily delayed by Covid-19 and difficulties in getting paperwork signed by Parish Council signatories.

## **Melbourn Parish Council Finance Report 31<sup>st</sup> August 2020**

The figures above have been produced by the Parish Council's accounting system. The 'Actual' figures include receipts and payments to 31<sup>st</sup> August 2020. Adjustments for accruals and prepayments will be made at the financial year end. Where an item is funded by a reserve and does not form part of the precept budget, it is shown in the Reserve Movements column.

At this stage there are no major concerns about the budget although there are some areas where there has been unbudgeted expenditure and income (see explanations below). The impact of the Covid-19 pandemic on the Council's finances is being kept under review. There are still some uncertainties surrounding this. Income from match fees and Pavilion/recreation ground hire were initially expected to fall this year as a result of social distancing measures. However, MPC has recently taken a large new booking for the Pavilion. Investment income will be lower than budgeted due to the fall in interest rates to a historic low. Expenditure on the Melbourn Coronavirus Community Response team (MCCR), which was set up in response to the pandemic and is being partially funded by MPC, was unbudgeted but has been partially offset by two grant awards. MCCR activity was wound down during July. The Hub was closed until late July due to Covid-19 but has now re-opened. It received some government financial support whilst closed but ongoing trading conditions are unknown and it is possible that assistance from MPC may be required at some point. Costs of safety screens to allow the Hub to re-open were met by MPC.

### **Variations from Budget**

#### **Income:**

MCCR – MPC was successful in obtaining £7,125 grant funding from the Cambridgeshire Coronavirus Community Fund to support the MCCR team. Of this, £2,800 was used towards salary costs for MCCR staff and the rest has been transferred to the MCCR team to cover other running costs. MCCR has also repaid £1,750 of the funds transferred by MPC to underwrite debit card purchases for vulnerable residents.

#### **Expenditure:**

Conservation – MPC approved emergency expenditure on some trees in the parish which needed urgent attention. Total cost for these works was just over £3,000 and further tree works (£870) have been approved by the Maintenance Committee. The Maintenance Committee has also approved tree work and repair of some fencing at The Moor (£840). This budget heading is likely to go over budget later in the year.

Sundry Expenses – the £6,000 reserve-funded expense is a zero carbon grant which was received under a joint initiative with Melbourn Village College and has now been transferred to MVC.

MCCR costs – MPC approved a grant of £750 to MCCR and also transferred a further £1,750 to underwrite debit card costs for the project. The underwriting fund has now been repaid (see income). In addition, MPC approved extra staff costs to head up the MCCR team until the end of July if required. The approved costs were up to £6,300 (of which £2,800 has been covered by grant funding) but actual costs will be lower than this. Total MCCR costs should be considered net of MCCR income shown in the income section (net costs are £2,675 to date although some final salary costs are still to go through).

Street lighting – CCC are no longer administering the street lighting contract and this has now been taken over by MPC. A large final bill from CCC means that this budget heading is expected to be overspent this financial year.

G van Poortvliet

RFO – Melbourn Parish Council

16/09/20