

Melbourn Parish Council  
Financial Budget Comparison - Year ended 31st March 2021

INCOME	2020/21 Budget	Reserve Movements	Actual (Net) at 31/03/21	Balance	Variance %
<b>Conservation</b>					
100 Allotment Rent	£2,170		£2,516	£346	16%
101 Allotment Insurance Premiums	£0		£325	£325	
110 CCC Grass Cutting Payment	£3,850		£3,849	£-1	0%
<b>Total Conservation</b>	£6,020	£0	£6,689	£669	
<b>Cemeteries</b>					
200 Burial Fees	£3,000		£4,100	£1,100	37%
<b>Total Cemeteries</b>	£3,000	£0	£4,100	£1,100	
<b>Play Areas &amp; Recreation Grounds</b>					
300 Match Fees	£2,520		£1,190	£-1,330	-53%
320 Hire of Recreation Grounds	£250		£70	£-180	-72%
340 Pavilion Hire	£750		£5,280	£4,530	604%
370 Pavilion Hire - MAYD recharge	£1,000		£0	£-1,000	-100%
<b>Total Play Areas &amp; Recreation Grounds</b>	£4,520	£0	£6,540	£2,020	
<b>Finance &amp; General Purpose</b>					
410 Precept	£267,870		£267,870	£0	0%
420 Interest - Deposit Account Unity	£0		£212	£212	100%
425 Interest - Nationwide 45 day saver	£800		£418	£-382	-48%
430 Interest - Public Sector Deposit	£200		£5	£-195	-98%
460 Miscellaneous Income	£0		£104	£104	100%
485 Feed In Tariff	£0		£1,198	£1,198	
650 Covid 19 & MCCR	£0		£9,315	£9,315	100%
660 Timebanking Events	£0		£0	£0	
<b>Total Finance &amp; General Purpose</b>	£268,870	£0	£279,122	£10,252	
<b>Highways</b>					
800 Highways & Rural Footpaths	£0		£0	£0	
<b>Total Highways</b>	£0	£0	£0	£0	
<b>Rental Property</b>					
900 Little Hands Nursery Rent	£26,000		£26,000	£0	0%
<b>Total Rental Property</b>	£26,000	£0	£26,000	£0	
<b>Melbourn Area Youth Development Reserve</b>					
950 MAYD Partner Contributions	£0	£2,057	£2,057	£0	
<b>Total Melbourn Area Youth Development Reserve</b>	£0	£2,057	£2,057	£0	
<b>Community Benefit Reserve</b>					
960 Community Benefit	£0	£1,092	£1,092	£0	
<b>Total Community Benefit Reserve</b>	£0	£1,092	£1,092	£0	
<b>Section 106 &amp; Other Capital Grants Reserve</b>					
140 S.106	£0	£120,310	£120,310	£0	
145 Community Capital Grant - Hub extension	£0	£65,000	£65,000	£0	
<b>Total Section 106 &amp; Other Capital Grants Reserve</b>	£0	£185,310	£185,310	£0	
<b>Celebrating Ages Reserve</b>					
990 Celebrating Ages	£0		£0	£0	
<b>Total Celebrating Ages Reserve</b>	£0	£0	£0	£0	
<b>Total Income</b>	£308,410	£188,459	£510,911.34	£14,042	

EXPENDITURE	2020/21 Budget £	Reserve Movements	Actual (Net) at 31/03/21 £	Balance £	Variance %
<b>Conservation</b>					
1000 Allotments	£1,680		£1,511	£169	10%
1001 Allotment Insurance Premiums	£0		£325	-£325	
1100 Conservation	£7,350		£8,808	-£1,458	-20%
1150 Stockbridge Meadows	£970		£505	£465	48%
1200 Grass Cutting Contract	£8,590		£7,770	£820	10%
1300 Public Open Space Maintenance Contract	£7,000		£6,995	£5	0%
<b>Total Conservation</b>	<b>£25,590</b>	<b>£0</b>	<b>£25,913</b>	<b>-£323</b>	
<b>Cemeteries</b>					
2000 Rates, Utilities and Upkeep	£5,045		£5,880	-£835	-17%
2100 Grounds Maintenance Contract	£5,500		£5,230	£270	5%
<b>Total Cemeteries</b>	<b>£10,545</b>	<b>£0</b>	<b>£11,110</b>	<b>-£565</b>	
<b>Play Areas &amp; Recreation Grounds</b>					
3000 Play Areas	£3,025		£1,822	£1,203	40%
3200 Recreation Grounds	£12,480		£11,987	£493	4%
3400 Pavilion	£9,970		£6,224	£3,747	38%
<b>Total Play Areas &amp; Recreation Grounds</b>	<b>£25,475</b>	<b>£0</b>	<b>£20,033</b>	<b>£5,442</b>	
<b>Finance &amp; General Purpose</b>					
4000 Audit and Legal Fees	£3,000		£1,525	£1,475	49%
4200 Contingency	£3,000		£0	£3,000	100%
4300 Wardens' Materials, Equipment & Van	£2,900		£1,794	£1,106	38%
4500 Insurances	£7,400		£7,562	-£162	-2%
4700 Membership of Societies	£1,300		£1,192	£108	8%
4900 Parish Clock	£200		£343	-£143	-72%
5000 Parish Office, IT & Contractors	£24,790		£21,958	£2,832	11%
5100 Salaries, NI & Pensions	£75,000		£72,689	£2,311	3%
5300 Sundry Expenses	£234	£6,000	£6,052	£182	78%
5400 Training	£1,500		£535	£965	64%
5700 Pension Scheme Service Charge	£435		£432	£3	1%
5900 Bank Charges	£200		£187	£13	7%
6000 Grant funding - CRP	£700		£700	£0	0%
6200 Staff & Counsellor Expenses	£200		£0	£200	-100%
6400 Community Hub - grant	£15,000		£15,000	£0	0%
6401 Community Hub - maintenance & replacements	£13,850	£710	£8,413	£6,147	44%
6402 Community Hub - Feed in Tariff	£0		£1,198	-£1,198	
6450 PWLB Community Hub - interest	£28,311		£28,311	£0	0%
6451 PWLB Community Hub - capital	£4,643		£4,643	-£0	0%
6452 PWLB Car Park - interest	£5,942		£5,942	-£0	0%
6453 PWLB Car Park - capital	£10,945		£10,945	-£0	0%
6500 Covid 19 and MCCR	£0		£12,609	-£12,609	-100%
6600 Timebanking Expenses	£600		£459	£141	24%
6700 War Memorial	£0		£0	£0	0%
6800 Election costs	£0		£0	£0	0%
7100 Village Car Park - Rates, Utilities & Maintenance	£13,650		£13,871	-£221	-2%
<b>Total Finance &amp; General Purpose</b>	<b>£213,800</b>	<b>£6,710</b>	<b>£216,360</b>	<b>£4,150</b>	
<b>Planning</b>					
7000 Community Development	£0		£0	£0	-100%
<b>Total Planning</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	
<b>Highways</b>					
8000 Highways and Footpaths	£200		£0	£200	100%
8100 Street Lighting	£1,800		£2,415	-£615	-34%
<b>Total Highways</b>	<b>£2,000</b>	<b>£0</b>	<b>£2,415</b>	<b>-£415</b>	
<b>Rental Property</b>					
9000 Little Hands Nursery	£3,450		£1,792	£1,658	48%
<b>Total Rental Property</b>	<b>£3,450</b>	<b>£0</b>	<b>£1,792</b>	<b>£1,658</b>	
<b>Melbourn Area Youth Development Reserve</b>					
9500 MAYD Youth Club	£0	£1,556	£4,039	-£2,483	Note
<b>Total Melbourn Area Youth Development Reserve</b>	<b>£0</b>	<b>£1,556</b>	<b>£4,039</b>	<b>-£2,483</b>	
<b>Community Benefit Reserve</b>					
9600 Community Benefit Donations	£0	£28,214	£28,214	£0	

9601 Community Benefit Donations S137	£0	£3,000	£3,000	£0
<b>Total Community Benefit Reserve</b>	£0	£31,214	£31,214	£0
<b>Section 106 &amp; Other Capital Grants Reserve</b>				
1400 S106	£0	£14,334	£14,434	-£100 Note
1450 Community Capital Grant - Hub Extension	£0	£20,373	£24,233	-£3,860 Note
<b>Total Section 106 Reserve</b>	£0	£34,707	£38,667	-£3,960
<b>Celebrating Ages Reserve</b>				
4800 Celebrating Ages	£0	£0	£0	£0
<b>Total Celebrating Ages Reserve</b>	£0	£0	£0	£0
<b>Total Expenditure</b>	£280,860	£74,187	£351,543	£3,505

	2020/21 Budget £	Reserve Movements	Actual (Net) at 31/03/21 £	Balance £	Variance %
<b>Total Income and Expenditure</b>					
<b>Total Income</b>	£308,410	£188,459	£510,911	£14,042	5%
<b>Total Expenditure</b>	£280,860	£74,187	£351,543	£3,505	1%
<b>Total Net Balance</b>	£27,550	£114,272	£159,369	£17,547	

Note: the accounting software can only reflect reserve expenditure on paid items. The balances shown are accrued expenditure items. They have been funded by reserves and an adjustment has been made in the Parish Councils reserves to reflect this.

#### **FINANCE REPORT - YEAR ENDED 31st MARCH 2021**

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 reported on an Income and Expenditure basis.

At the year end income exceeded budget by £14,042 (5%) and expenditure was under budget by £3,505 (1%) giving a total budget surplus of £17,547.

#### **Summary:**

The 2020/21 financial year has been influenced by the Covid-19 pandemic in terms of both income and expenditure. There were some significant changes from budget which are explained below, and some expenditure has been deferred until next year. Overall however, MPC has a net budget surplus, in addition to the original planned surplus (to build up reserves). This means that MPC has now met its goal to have a General Reserve equivalent to six months expenditure and can make an additional contribution to its Asset Management Reserve.

#### **Explanations for material variations from Budget \***

##### **Income:**

Allotment Rent - a rental increase was agreed by MPC on 27/07/20

Burial Fees - it is difficult to accurately predict burial income. The budget had been set at a prudent rate due to low rates of burial income in the last few years.

Match Fees/Hire of Recreation Ground - these were significantly below budget due to Covid 19 restrictions on organised sports and events.

Pavilion hire - there was a large, new booking during the year from the Village College.

Pavilion MAYD recharge - the youth club has not been able to use the Pavilion so no recharge can be made.

Bank & building society interest - interest rates fell to a historic low during the year.

Covid 19 & MCCR - this was not budgeted for. Grants were received from the County and District Councils to help fund MPCs response to the Covid pandemic. See related expenditure below.

##### **Expenditure :**

Conservation - MPC agreed that it was necessary to replace some fencing at Worcester Way (unbudgeted).

Stockbridge Meadows - the budget included £500 for unplanned repairs which was not needed this year.

Grass Cutting Contract - the budget includes an allowance for additional cuts which were not required this year (weather dependent).

Cemeteries Upkeep - this exceeded budget largely due to some unplanned hedge reduction work at Orchard Road cemetery which was agreed by MPC on 17/12/20.

Play Areas - the budget included a budget for play equipment repairs (£1,500) which was not fully needed.

Pavilion - cleaning bills were very low due to the restrictions on matches. The budget included £2,000 for external redecoration. This will be ring-fenced and carried forward as the work will be done 2021/22.

Audit and legal fees - the budget included £1,000 for professional advice plus an allowance for document storage - these were not required.

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 van repairs than anticipated.

The budget also included the purchase of a chainsaw and training. It has now been decided not to do this.

Parish Office - there were savings on the litter picking budget, photocopying and IT support. The planned replacement PC for the Parish Clerk has been postponed until next year as it has continued to work well.  
Salaries, NI and Pensions - savings against budget have been due to changes in staffing structure and employees leaving during the year.

Training - there have been fewer Cllrs than expected during 2020/21 so there were some savings here. Also, all training has been delivered online with considerable cost savings.

Community Hub - the Hub was closed for part of the year due to Covid restrictions so there were some savings on regular expenses although safety screens had to be purchased that were not budgeted. Some of the projects originally budgeted for this year will now be deferred until next year due to the pandemic and/or building works - these total £4,400 and the funds will be ring-fenced and carried forward.

Covid 19 and MCCR - these expenses were not budgeted and were agreed by MPC as its response to the pandemic. They should be considered net of income (above) - total cost £3,295.

Highways & Footpaths - the £200 budget for signage will be ring-fenced & carried forward to 2021/22

Street lighting - CCC are no longer administering the street lighting contract and it has been taken over by MPC. A large final bill was received from CCC (£888)

Rental property - the budgets for anti-vandalism works and drain cleaning were larger than needed this year although it is expected that significant expenditure on the drains will be required in the near future.

Gabrielle van Poortvliet - RFO Melbourn Parish Council

05/05/2021

*\* MPC's Financial Regulations define 'material' as being in excess of £500 or 15% of the budget*