

# Melbourn Parish Council Financial Budget Comparison year ended 31 March 2022

Comparison between 01/04/21 and 31/03/22 inclusive. Includes due and unpaid transactions.

	2021/22 Budget	Reserve Movements	Actual Net	Balance	Variance
<b>INCOME</b>					
<b>Conservation</b>					
100 Allotment Rent	£2,400.00	£0.00	£2,542.82	£142.82	5.95%
101 Allotment Insurance Premiums	£0.00	£0.00	£365.00	£365.00	
110 CCC Grass Cutting Payment	£3,850.00	£0.00	£3,848.72	-\$1.28	-0.03%
<b>Total Conservation</b>	<b>£6,250.00</b>	<b>£0.00</b>	<b>£6,756.54</b>	<b>£506.54</b>	<b>8.10%</b>
<b>Cemeteries</b>					
200 Burial Fees	£3,000.00	£0.00	£9,430.00	£6,430.00	214.33%
<b>Total Cemeteries</b>	<b>£3,000.00</b>	<b>£0.00</b>	<b>£9,430.00</b>	<b>£6,430.00</b>	<b>214.33%</b>
<b>Play Areas &amp; Recreation Grounds</b>					
300 Match Fees	£2,320.00	£0.00	£2,995.00	£675.00	29.09%
320 Hire of Recreation Grounds	£100.00	£0.00	£801.40	£701.40	701.40%
340 Pavilion Hire	£3,300.00	£0.00	£1,570.00	-\$1,730.00	-52.42%
370 Pavilion Hire - MAYD recharge	£1,000.00	£0.00	£0.00	-\$1,000.00	-100.00%
<b>Total Play Areas &amp; Recreation Grounds</b>	<b>£6,720.00</b>	<b>£0.00</b>	<b>£5,366.40</b>	<b>-\$1,353.60</b>	<b>-20.14%</b>
<b>Finance &amp; General Purpose</b>					
410 Precept	£275,300.00	£0.00	£275,300.00	£0.00	0.00%
420 Interest - Deposit Account Unity	£50.00	£0.00	£98.43	£48.43	96.86%
425 Interest - Nationwide 45 Day	£350.00	£0.00	£455.02	£105.02	30.01%
430 Interest - Public Sector Deposit	£100.00	£0.00	£27.62	-\$72.38	-72.38%
460 Miscellaneous Income	£0.00	£0.00	£2,375.75	£2,375.75	100.00%
485 Feed In Tariff	£0.00	£0.00	£1,114.17	£1,114.17	
660 Timebanking Income	£0.00	£1,000.00	£1,000.00	£0.00	0.00%
<b>Total Finance &amp; General Purpose</b>	<b>£275,800.00</b>	<b>£1,000.00</b>	<b>£280,370.99</b>	<b>£3,570.99</b>	<b>1.29%</b>
<b>Highways</b>					

# Melbourn Parish Council Financial Budget Comparison year ended 31 March 2022

Comparison between 01/04/21 and 31/03/22 inclusive. Includes due and unpaid transactions.

	<b>2021/22 Budget</b>	<b>Reserve Movements</b>	<b>Actual Net</b>	<b>Balance</b>	<b>Variance</b>
<b>Total Highways</b>	£0.00	£0.00	£0.00	£0.00	0.00%
<b>Rental Property</b>					
900 Little Hands Nursery Rent	£26,000.00	£0.00	£26,000.04	£0.04	0.00%
<b>Total Rental Property</b>	£26,000.00	£0.00	£26,000.04	£0.04	0.00%
<b>Melbourn Area Youth Develpt Reserve</b>					
<b>Total Melbourn Area Youth Develpt</b>	£0.00	£0.00	£0.00	£0.00	0.00%
<b>Community Benefit Reserve</b>					
960 Solar Farm Grant Income	£0.00	£43,234.63	£43,234.63	£0.00	0.00%
<b>Total Community Benefit Reserve</b>	£0.00	£43,234.63	£43,234.63	£0.00	0.00%
<b>S106 &amp; Other Capital Grants Reserve</b>					
140 S.106 Grants	£0.00	£140,063.43	£140,063.43	£0.00	0.00%
141 S106 - Community Transport Service	£0.00	£55,054.95	£55,054.95	£0.00	0.00%
<b>Total S106 &amp; Other Capital Grants Reserve</b>	£0.00	£195,118.39	£195,118.38	£0.00	0.00%
<b>Celebrating Ages Reserve</b>					
<b>Total Celebrating Ages Reserve</b>	£0.00	£0.00	£0.00	£0.00	0.00%
<b>Total Income</b>	<b>£317,770.00</b>	<b>£239,353.02</b>	<b>£566,276.98</b>	<b>£9,153.96</b>	<b>2.88%</b>

# Melbourn Parish Council Financial Budget Comparison year ended 31 March 2022

Comparison between 01/04/21 and 31/03/22 inclusive. Includes due and unpaid transactions.

	2021/22 Budget	Reserve Movements	Actual Net	Balance	Variance
<b>EXPENDITURE</b>					
<b>Conservation</b>					
1000 Allotments	£1,600.00	£0.00	£1,432.20	£167.80	-10.49%
1001 Allotment Insurance Premiums	£0.00	£0.00	£365.00	-£365.00	
1100 Conservation	£12,300.00	£0.00	£6,271.56	£6,028.44	-49.01%
1150 Stockbridge Meadows	£1,125.00	£0.00	£1,140.38	-£15.38	1.37%
1200 Grass Cutting Contract	£8,670.00	£0.00	£7,470.00	£1,200.00	-13.84%
1300 Public Open Space Maintenance Contract	£7,620.00	£0.00	£5,980.00	£1,640.00	-21.52%
<b>Total Conservation</b>	<b>£31,315.00</b>	<b>£0.00</b>	<b>£22,659.14</b>	<b>£8,655.86</b>	<b>-27.64%</b>
<b>Cemeteries</b>					
2000 Cemetery Rates, Utilities & Upkeep	£4,570.00	£0.00	£3,218.80	£1,351.20	-29.57%
2100 Cemetery Grounds Maintenance Contract	£6,950.00	£0.00	£5,275.79	£1,674.21	-24.09%
<b>Total Cemeteries</b>	<b>£11,520.00</b>	<b>£0.00</b>	<b>£8,494.59</b>	<b>£3,025.41</b>	<b>-26.26%</b>
<b>Play Areas &amp; Recreation Grounds</b>					
3000 Play Areas	£4,200.00	£0.00	£6,027.06	-£1,827.06	43.50%
3200 Recreation Grounds	£12,475.00	£0.00	£11,900.06	£574.94	-4.61%
3400 Pavilion	£8,350.00	£0.00	£8,490.28	-£140.28	1.68%
<b>Total Play Areas &amp; Recreation Grounds</b>	<b>£25,025.00</b>	<b>£0.00</b>	<b>£26,417.40</b>	<b>-£1,392.40</b>	<b>5.56%</b>
<b>Finance &amp; General Purpose</b>					
4000 Audit, Legal and Professional Fees	£3,400.00	£0.00	£3,255.52	£144.48	-4.25%
4200 Contingency	£1,500.00	£0.00	£0.00	£1,500.00	-100.00%
4300 Wardens' Materials, Equipment & Van	£2,200.00	£0.00	£2,505.40	-£305.40	13.88%
4500 Insurances	£7,800.00	£0.00	£13,472.01	-£5,672.01	72.72%
4700 Membership of Societies	£1,340.00	£0.00	£1,243.25	£96.75	-7.22%

# Melbourn Parish Council Financial Budget Comparison year ended 31 March 2022

## Financial Budget Comparison

Comparison between 01/04/21 and 31/03/22 inclusive. Includes due and unpaid transactions.

		2021/22 Budget	Reserve Movements	Actual Net	Balance	Variance
4900	Parish Clock	£1,350.00	£0.00	£2,519.40	-£1,169.40	86.62%
5000	Parish Office, IT & Contractors	£23,725.00	£0.00	£22,595.13	£1,129.87	-4.76%
5100	Salaries, NI & Pensions	£71,750.00	£0.00	£68,652.84	£3,097.16	-4.32%
5300	Sundry Expenses	£114.00	£0.00	£418.00	-£304.00	266.67%
5400	Training	£1,500.00	£0.00	£1,460.00	£40.00	-2.67%
5700	Pension Scheme Charges	£440.00	£0.00	£432.00	£8.00	-1.82%
5900	Bank Charges	£400.00	£0.00	£191.85	£208.15	-52.04%
6000	Grant funding - MMWS, CRP, Grinnel Hill ins	£7,450.00	£0.00	£7,501.50	-£51.50	0.69%
6005	Grant funding - MAYD	£6,000.00	£0.00	£0.00	£6,000.00	see adj below
6200	Staff & Councillor Expenses	£200.00	£0.00	£0.00	£200.00	-100.00%
6400	Community Hub - Grant	£15,000.00	£0.00	£15,000.00	£0.00	0.00%
6401	Community Hub - Maintenance & Replacements	£6,850.00	£715.00	£6,215.67	£1,349.33	-19.70%
6402	Community Hub - Feed in Tariff	£0.00	£0.00	£1,114.17	-£1,114.17	
6450	PWLB Community Hub -	£28,098.00	£0.00	£28,098.22	-£0.22	0.00%
6451	PWLB Community Hub - Capital	£4,856.00	£0.00	£4,855.98	£0.02	0.00%
6452	PWLB Car Park - Interest	£5,632.00	£0.00	£5,632.22	-£0.22	0.00%
6453	PWLB Car Park - Capital	£11,255.00	£0.00	£11,255.24	-£0.24	0.00%
6600	Timebanking Expenses	£650.00	£428.20	£784.81	£293.39	-45.14%
7100	Village Car Park - Rates, Utilities & Maintenance	£14,200.00	£0.00	£14,312.74	-£112.74	0.05%
<b>Total Finance &amp; General Purpose</b>		<b>£215,710.00</b>	<b>£1,143.20</b>	<b>£211,515.95</b>	<b>£5,337.25</b>	<b>-2.52%</b>
<b>Planning</b>						
7000	Community Development	£5,000.00	£0.00	£2,244.17	£2,755.83	-55.12%
<b>Total Planning</b>		<b>£5,000.00</b>	<b>£0.00</b>	<b>£2,244.17</b>	<b>£2,755.83</b>	<b>-55.12%</b>
<b>Highways</b>						
8000	Highways and Footpaths	£3,000.00	£0.00	£0.00	£3,000.00	-100.00%

# Melbourn Parish Council Financial Budget Comparison year ended 31 March 2022

Comparison between 01/04/21 and 31/03/22 inclusive. Includes due and unpaid transactions.

	2021/22 Budget	Reserve Movements	Actual Net	Balance	Variance
8100 Street Lighting	£1,750.00	£0.00	£842.75	£907.25	-51.84%
<b>Total Highways</b>	<b>£4,750.00</b>	<b>£0.00</b>	<b>£842.75</b>	<b>£3,907.25</b>	<b>-82.26%</b>
<b>Rental Property</b>					
9000 Little Hands Nursery	£1,450.00	£0.00	£9,551.48	-£8,101.48	558.72%
<b>Total Rental Property</b>	<b>£1,450.00</b>	<b>£0.00</b>	<b>£9,551.48</b>	<b>-£8,101.48</b>	<b>558.72%</b>
<b>Melbourn Area Youth Develpt Reserve</b>					
9500 MAYD Youth Club Expenditure	£0.00	£2,875.69	£2,875.69	£0.00	0.00%
<b>Total Melbourn Area Youth Develpt</b>	<b>£0.00</b>	<b>£2,875.69</b>	<b>£2,875.69</b>	<b>£0.00</b>	<b>100.00%</b>
<b>Community Benefit Reserve</b>					
9600 Community Benefit Donations	£0.00	£37,728.18	£37,728.18	£0.00	0.00%
<b>Total Community Benefit Reserve</b>	<b>£0.00</b>	<b>£37,728.18</b>	<b>£37,728.18</b>	<b>£0.00</b>	<b>100.00%</b>
<b>S106 &amp; Other Capital Grants Reserve</b>					
1400 S106 Expenditure	£0.00	£122,100.50	£122,100.50	£0.01	100.00%
1410 S106 Community Transport Service	£0.00	£5,000.00	£5,000.00	£0.00	0.00%
1450 Community Capital Fund Grant - Hub Extension	£0.00	£40,766.67	£40,766.67	£0.00	0.00%
<b>Total S106 &amp; Other Capital Grants Reserve</b>	<b>£0.00</b>	<b>£167,707.17</b>	<b>£167,707.17</b>	<b>£0.01</b>	<b>100.00%</b>
<b>Celebrating Ages Reserve</b>					
<b>Total Celebrating Ages Reserve</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>100.00%</b>
<b>Total Expenditure</b>	<b>£294,770.00</b>	<b>£209,454.25</b>	<b>£490,036.52</b>	<b>£14,187.73</b>	<b>-4.81%</b>
Total Income	£317,770.00	£239,353.02	£566,276.98	£9,153.96	2.88%
Total Expenditure	£294,770.00	£209,454.25	£490,036.52	£14,187.73	-4.81%
<b>Total Net Balance</b>	<b>£23,000.00</b>	<b>£29,898.77</b>	<b>£76,346.34</b>	<b>£23,341.69</b>	
<b>Less: non-cash reserve adjustment re</b>		<b>£6,000.00</b>	<b>£6000.00</b>	<b>£17,341.69</b>	
<b>Grant funding - MAYD</b>					

# Melbourn Parish Council Finance Report year ended 31 March 2022

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 & Expenditure basis. At 31 March 2022 income exceeded budget by £9,154 (3%) and expenditure was under budget by £8,188 (after adjusting for MAYD grant funding) (3%) giving a total budget surplus of £17,342.

MPC can make the budgeted contributions to the Asset Management Reserve (£20,000) and the Parish Van replacement Reserve (£3,000). Expenses of approx. £8,800 that were included in the 2021/22 budget have been deferred until the next financial year and will be ring-fenced and carried forward. This leaves a surplus of c£8,500 which will go into the General Reserve, bringing this reserve balance to just under six months expenditure which is in line with MPC's Reserves Policy.

Significant variations from budget are explained below.

## **Explanations for Material Variations from Budget\***

### **Income:**

Burial Fees – it is difficult to accurately predict burial income. The budget had been set at a prudent level due to low levels of burial income in previous years.

Match Fees/Hire of Recreation Ground – the budgets had been set on the assumption of some continued covid restrictions reducing hire fee income. In reality the annual fair went ahead (not budgeted) and match fee bookings were better than expected.

Pavilion hire/MAYD recharge – the budget had assumed continuing hire of the Pavilion by MVC until the end of the academic year. The space was only needed by MVC for one term. MAYD did not resume in-person activities during the year so no use was made of the Pavilion.

Miscellaneous Income – this is not budgeted. MPC received donations of £500 for tree planting, £717 for works to the Parish Clock (works included in expenditure) and recharged expenditure (£900) is also included in this heading.

### **Expenditure:**

Conservation – this budget included £4,000 to move the Kohima Stone. This was moved in April 2022 so the funds will be ring-fenced and carried forward to the next financial year. The budget for emergency tree works was also underspent.

Grass cutting contract – the budget includes a provision for additional cuts that may be needed at the beginning and end of the grass cutting season (weather dependent) and which were not needed this year. Note that some of the underspend on grass cutting and other maintenance budget items has been reallocated to fund some unbudgeted fencing repairs at Worcester Way (approx. £1,600). These repairs were ordered prior to the year end but carried out in the first week of April. The funds will be ring-fenced and carried forward.

Public open space contract - the budget includes a provision for extra works plus additional cuts that may be needed at the beginning and end of the grass cutting season (weather dependent) and which were not needed this year.

Cemetery rates, utilities & upkeep – the budget included provision for pest control and tree & hedge works which was not required.

Cemetery Grounds Maintenance Contract - the budget includes a provision for extra hedge works plus additional cuts that may be needed at the beginning and end of the grass cutting season (weather dependent) and which were not needed this year.

Play Areas – a large repair was carried out to the embankment and zipwire that exceeded the budget (approved by MPC).

Recreation Grounds - the budget includes a provision for additional cuts that may be needed at the beginning and end of the grass cutting season (weather dependent) and which were not needed this year.

Contingency – this was not specifically needed this year as overspends could be absorbed from underspends elsewhere in the budget.

Insurances - following the professional insurance revaluation exercise of the Parish Council's buildings and the end of the previous three-year insurance deal, the insurance premium has increased by approx. £5,700 over the budget for this item.

Parish Clock – two large repairs were carried out to the clock (approved by MPC). One was funded by a donation – see Miscellaneous Income.

Parish Office, IT & Contractors – the budget was underspent for software licences (one is not needed and one is now included in the insurance premium) and for litter picking.

Salaries, NI & Pensions - these are under budget as some employees who are entitled to join the workplace pension scheme have decided not to. This is partially offset by a 1.75% pay award to local council workers which was not budgeted.

Community Hub – maintenance & replacements – The Hub was closed during part of the year for a major extension project. Many of the budgeted annual services (fire alarms, air conditioning etc) did not happen.

Community Development - the budget for MVAS equipment was £5,000 but the equipment and signage has cost around £2,245. Melbourn Futures group have now received permission from MPC to purchase a second MVAS unit and the balance will be ring-fenced and carried forward to 2022/23.

Highways – the budget included £3,000 for gully cleaning but this was carried out by CCC Highways at no cost to MPC.

Street lighting – this budget heading was underspent due to savings in energy usage following replacement with more efficient LED lighting.

Little Hands Nursery – MPC approved unbudgeted expenditure of approx. £8,000 on major drain repairs at Little Hands.

G van Poortvliet – RFO Melbourn Parish Council

4<sup>th</sup> May 2022

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