

**Melbourn Parish Council**  
**Responsible Financial Officer's Report – July 2025**

**Prepared by:** Shelley Coulman, RFO

**Date:** July 2025

---

## **1. Introduction**

This report provides an overview of the Parish Council's financial position as of the end of July 2025, based on the attached summary of income and expenditure. The figures presented reflect activity from 1st April to 31<sup>st</sup> July 2025 and includes any future commitments recorded in August. These have been produced using the council finance system.

## **2. Income Overview**

- **Total income to date:** £193,899

|                        |                  |
|------------------------|------------------|
| Income & Expenditure   | £252,268         |
| <u>Deferred Income</u> | <u>(£58,369)</u> |
| Total Income           | £193,899         |
- **Key income item:** The primary source of income remains the precept payment received in April. The amount reflects 4 months of the total amount received so we can closely monitor the expenditure with the correct monthly income. The £58,369 has been deferred to be release over the 2 months prior to the next instalment.
- Interest continued to perform well however the bank of England have dropped the base rate and the prediction is that this will be reduced further by December 25 .
- Burial fees have exceeded budget for 2025/26.
- Other minor income has been recorded from allotments, cemetery fees, and room hire. These remain broadly in line with budget expectations. Details around pitch fees need to be agreed.
- £57,963 was received for the community benefit fund and was transferred to the Earmarked reserves.

## **3. Expenditure Overview**

- **Total expenditure to date:** £171,125

|                      |                  |
|----------------------|------------------|
| Income & Expenditure | £179,868         |
| Accruals             | £5,667           |
| <u>Prepayments</u>   | <u>(£14,410)</u> |
| Total Income         | £171,125         |
- This represents approximately 44% of the annual budgeted expenditure, indicating that spending is currently higher than expected but the growth from Month 3 to month 4 was marginal, indicating that expenditure is in line with the budget. Interest on loans and refuse collection has not been prepaid therefore

frontloading the budget. This is within a reasonable range for this point in the financial year.

**Key expenditure areas include:**

- **Salaries and staff-related costs** – on track with the budget no overspend anticipated.
- **Grounds maintenance** – seasonal activities are reflected in spend levels.
- **Utilities and premises costs** – in line with expected use.
- **Grants and donations** – small disbursements made to local organisations. £37,853 has been taken from the earmarked reserve.
- **Maintenance & Repairs unplanned includes Little hands Oil boiler and Doors**, these have been coded incorrectly and will be corrected but both have been taken from the appropriate reserves.

No significant overspends have been recorded, and all expenditure to date is supported by appropriate documentation.

#### **4. Bank and Reserves Position**

- **Bank balance as of 30 June 2025:** £710,803 of which £220,140 relates to immediately available cash and £490,663 held in various investments.
- **Earmarked reserves:** Funds are appropriately allocated to various reserves.
- The general reserve of £191,031 remains healthy and covers 6.5 months month operating expenditure level.

#### **5. VAT**

- VAT incurred to date is being tracked and will be reclaimed in due course.

#### **6. Summary and Recommendations**

The Council's financial position as of the end of July 2025 remains strong. Spending is broadly in line with the annual budget and the Council maintains sufficient reserves to meet foreseeable commitments. Councillors should look at the assets and consider the income or the measurable benefit to the community versus the cost of the asset to the community.

## Income &amp; Expenditure by Budget 31/07/2025

Month No: 4

## Account Code Report

|                                     | Actual Year<br>to Date | Current<br>Annual Bud | Budget<br>Variance | Committed<br>Expenditure | Funds<br>Available | % Spent      |
|-------------------------------------|------------------------|-----------------------|--------------------|--------------------------|--------------------|--------------|
| <b><u>Income</u></b>                |                        |                       |                    |                          |                    |              |
| 1000 Interest Received              | 2,575                  | 6,000                 | 3,425              |                          |                    | 42.9%        |
| 1076 Precept                        | 116,739                | 350,217               | 233,478            |                          |                    | 33.3%        |
| 1200 Allotment Rent received        | 102                    | 3,154                 | 3,052              |                          |                    | 3.2%         |
| 1210 Grass Cutting Contribution     | 3,939                  | 3,850                 | (89)               |                          |                    | 102.3%       |
| 1300 Burial Fees                    | 2,110                  | 2,000                 | (110)              |                          |                    | 105.5%       |
| 1305 Memorials Fees                 | 400                    | 525                   | 125                |                          |                    | 76.2%        |
| 1310 Internment Fees                | 480                    | 1,500                 | 1,020              |                          |                    | 32.0%        |
| 1400 Match Fees                     | 135                    | 3,350                 | 3,215              |                          |                    | 4.0%         |
| 1500 Hire of Recreation Grounds     | 30                     | 840                   | 810                |                          |                    | 3.6%         |
| 1550 Hire of Pavilion               | 30                     | 100                   | 70                 |                          |                    | 30.0%        |
| 1600 Property Rental Income         | 9,000                  | 27,000                | 18,000             |                          |                    | 33.3%        |
| 1610 Misc Income                    | 58,360                 | 0                     | (58,360)           |                          |                    | 0.0%         |
| <b>Total Income</b>                 | <b>193,899</b>         | <b>398,536</b>        | <b>204,637</b>     |                          |                    | <b>48.7%</b> |
| <b><u>Overhead Expenditure</u></b>  |                        |                       |                    |                          |                    |              |
| 4000 Salaries & Pensions            | 42,266                 | 135,348               | 93,082             |                          | 93,082             | 31.2%        |
| 4010 Other Staff Costs              | 0                      | 600                   | 600                |                          | 600                | 0.0%         |
| 4055 Pension Scheme Costs           | 144                    | 591                   | 447                |                          | 447                | 24.4%        |
| 4060 Staff & Councillor Expenses    | 102                    | 0                     | (102)              |                          | (102)              | 0.0%         |
| 4065 Training                       | 1,550                  | 2,500                 | 950                |                          | 950                | 62.0%        |
| 4070 Timebank Expenses              | 341                    | 587                   | 246                |                          | 246                | 58.0%        |
| 4100 Audit Fees                     | 1,057                  | 2,000                 | 943                |                          | 943                | 52.9%        |
| 4105 Legal & Professional Fees      | 800                    | 0                     | (800)              |                          | (800)              | 0.0%         |
| 4110 Insurance                      | 213                    | 13,948                | 13,735             |                          | 13,735             | 1.5%         |
| 4115 Memberships & Subscription     | 797                    | 1,706                 | 909                |                          | 909                | 46.7%        |
| 4120 Parish Clock                   | 0                      | 447                   | 447                |                          | 447                | 0.0%         |
| 4125 Broadband & Telephone          | 74                     | 177                   | 103                |                          | 103                | 42.1%        |
| 4130 Computer & IT                  | 306                    | 2,802                 | 2,496              |                          | 2,496              | 10.9%        |
| 4140 Software Licences              | 2,899                  | 4,012                 | 1,113              |                          | 1,113              | 72.3%        |
| 4150 Printing Postage & Stationery  | 451                    | 1,370                 | 919                |                          | 919                | 32.9%        |
| 4155 Office Costs                   | 0                      | 0                     | (0)                |                          | (0)                | 0.0%         |
| 4170 Office Rent                    | 5,000                  | 15,000                | 10,000             |                          | 10,000             | 33.3%        |
| 4175 Subcontractors                 | 1,976                  | 9,846                 | 7,870              |                          | 7,870              | 20.1%        |
| 4190 Office Furniture & Equipment   | 0                      | 2,000                 | 2,000              |                          | 2,000              | 0.0%         |
| 4195 Sundry Expenses                | 142                    | 758                   | 616                |                          | 616                | 18.8%        |
| 4200 Bank Charges                   | 115                    | 226                   | 111                |                          | 111                | 50.7%        |
| 4205 Grants                         | 37,853                 | 8,550                 | (29,303)           |                          | (29,303)           | 442.7%       |
| 4206 Hub Fund redistribution - Heal | 2,920                  | 0                     | (2,920)            |                          | (2,920)            | 0.0%         |
| 4207 Youth Expenditure (Mayd)       | 4,176                  | 6,500                 | 2,324              |                          | 2,324              | 64.2%        |
| 4208 S106 Expenditure               | 5,087                  | 0                     | (5,087)            |                          | (5,087)            | 0.0%         |

Continued over page

## Income &amp; Expenditure by Budget 31/07/2025

Month No: 4

## Account Code Report

|                                       | Actual Year<br>to Date | Current<br>Annual Bud | Budget<br>Variance | Committed<br>Expenditure | Funds<br>Available | % Spent      |
|---------------------------------------|------------------------|-----------------------|--------------------|--------------------------|--------------------|--------------|
| 4225 Community Events                 | 48                     | 2,677                 | 2,629              |                          | 2,629              | 1.8%         |
| 4230 Van - Tax, MOT, Fuel, Repairs    | 201                    | 647                   | 446                |                          | 446                | 31.1%        |
| 4235 Wardens Materials                | 77                     | 0                     | (77)               |                          | (77)               | 0.0%         |
| 4240 Wardens Equipment                | 0                      | 1,539                 | 1,539              |                          | 1,539              | 0.0%         |
| 4315 Maintenance & Reps - Planned     | 6,506                  | 10,061                | 3,555              |                          | 3,555              | 64.7%        |
| 4320 Maintenance & Reps- Unplanned    | 12,030                 | 18,100                | 6,070              |                          | 6,070              | 66.5%        |
| 4350 Christmas Tree/Plants            | 623                    | 1,430                 | 807                |                          | 807                | 43.5%        |
| 4360 Tree & Hedge Work - Planned      | 0                      | 6,618                 | 6,618              |                          | 6,618              | 0.0%         |
| 4365 Tree & Hedge Work - Unplanned    | (308)                  | 3,546                 | 3,854              |                          | 3,854              | (8.7%)       |
| 4370 Project work                     | 369                    | 1,026                 | 657                |                          | 657                | 35.9%        |
| 4410 Nature Reserve management plan   | 0                      | 513                   | 513                |                          | 513                | 0.0%         |
| 4420 Grounds Maintenance - Unplanned  | 0                      | 3,058                 | 3,058              |                          | 3,058              | 0.0%         |
| 4430 Grounds Maintenance - Planned    | 0                      | 8,415                 | 8,415              |                          | 8,415              | 0.0%         |
| 4500 Rates                            | 5,584                  | 17,616                | 12,032             |                          | 12,032             | 31.7%        |
| 4505 Electricity                      | 2,011                  | 6,227                 | 4,216              |                          | 4,216              | 32.3%        |
| 4510 Water                            | 622                    | 1,145                 | 523                |                          | 523                | 54.3%        |
| 4605 Refuse & Dog Bin Collection      | 4,937                  | 6,442                 | 1,505              |                          | 1,505              | 76.6%        |
| 4635 Village Maintenance Contract     | 11,678                 | 34,177                | 22,499             |                          | 22,499             | 34.2%        |
| 4640 Melbourn Dynamos Power Grant     | 0                      | 1,970                 | 1,970              |                          | 1,970              | 0.0%         |
| 4700 PWLB Interest                    | 14,052                 | 32,326                | 18,274             |                          | 18,274             | 43.5%        |
| 4705 PWLB Capital                     | 4,226                  | 17,457                | 13,231             |                          | 13,231             | 24.2%        |
| 4850 Parish Planning                  | 0                      | 1,000                 | 1,000              |                          | 1,000              | 0.0%         |
| 4920 Street Lighting                  | 198                    | 1,026                 | 828                |                          | 828                | 19.3%        |
| <b>Total Overhead</b>                 | <b>171,125</b>         | <b>385,984</b>        | <b>214,859</b>     | <b>0</b>                 | <b>214,859</b>     | <b>44.3%</b> |
| <b>Total Income</b>                   | <b>193,899</b>         | <b>398,536</b>        | <b>204,637</b>     |                          |                    | <b>48.7%</b> |
| <b>Total Expenditure</b>              | <b>171,125</b>         | <b>385,984</b>        | <b>214,859</b>     | <b>0</b>                 | <b>214,859</b>     | <b>44.3%</b> |
| <b>Net Income over Expenditure</b>    | <b>22,774</b>          | <b>12,552</b>         | <b>(10,222)</b>    |                          |                    |              |
| plus Transfer from EMR                | 65,142                 | 0                     | (65,142)           |                          |                    |              |
| less Transfer to EMR                  | 57,564                 | 0                     | (57,564)           |                          |                    |              |
| <b>Movement to/(from) Gen Reserve</b> | <b>30,352</b>          | <b>12,552</b>         | <b>(17,800)</b>    |                          |                    |              |