

Melbourn Parish Council

Responsible Financial Officer's Report – September 2025

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Date: September 2025

1. Introduction

This report provides an overview of the Parish Council's financial position as of the end of September 2025, based on the attached summary of income and expenditure. The figures presented reflect activity from 1st April to 30th September 2025 and includes any future commitments recorded in October. These have been produced using the council finance system.

2. Income Overview

- **Total income to date:** £267,257
Income & Expenditure £442,366
Deferred Income (£175,109)
Total Income £267,257
- **Key income item:** The primary source of income remains the precept payment received in April and September. The amount reflects 6 months of the total amount received so we can closely monitor the expenditure with the correct monthly income. The £175,109 has been deferred to be release over the month in which the income relates.
- Interest continued to perform well however the bank of England has held the base rate but is predicted to reduce further by December 25, however is expected to rise to 3.75 by September 2028.
- 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:** £244,643
Income & Expenditure £179,868
Accruals £8,500
Prepayments (£24,394)
Total Income £228,749
- This represents approximately 59.3% of the annual budgeted expenditure, indicating that spending is currently higher than expected but does not include

the effect of transfers to and from reserves, indicating that expenditure is less than budgeted, this will become clearer as we move closer to monthly budgeting and considering annual variations. 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. – Some areas moved to Village maintenance contract.
- **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.** Little hands Oil boiler and Doors, these have been taken from the appropriate reserves.
- **Street Lighting** – This has occurred based on an issue with regards to moving over the street lighting account.

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 30th September 2025:** £827,980 of which £522,583 relates to immediately available cash and £305,397 held in various investments.
- **Earmarked reserves:** Funds are appropriately allocated to various reserves.
- The general reserve of £209,226 remains healthy and covers 6.6 months month operating expenditure level.

5. VAT

- VAT incurred to date is being tracked and will be reclaimed for the quarter ended 30.09.25.

6. Summary and Recommendations

The Council's financial position as of the end of September 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 & Expenditure by Budget 30/09/2025

Month No: 6

Account Code Report

	Actual Year to Date	Current Annual Bud	Budget Variance	Committed Expenditure	Funds Available	% Spent
<u>Income</u>						
1000 Interest Received	4,479	6,000	1,521			74.7%
1076 Precept	175,108	350,217	175,109			50.0%
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	5,475	2,000	(3,475)			273.8%
1305 Memorials Fees	1,394	525	(869)			265.4%
1310 Internment Fees	1,635	1,500	(135)			109.0%
1400 Match Fees	2,290	3,350	1,060			68.4%
1500 Hire of Recreation Grounds	765	840	75			91.1%
1550 Hire of Pavilion	210	100	(110)			210.0%
1600 Property Rental Income	13,500	27,000	13,500			50.0%
1610 Misc Income	58,360	0	(58,360)			0.0%
Total Income	267,257	398,536	131,279			67.1%
<u>Overhead Expenditure</u>						
4000 Salaries & Pensions	63,399	135,348	71,949		71,949	46.8%
4010 Other Staff Costs	0	600	600		600	0.0%
4055 Pension Scheme Costs	216	591	375		375	36.5%
4060 Staff & Councillor Expenses	102	0	(102)		(102)	0.0%
4065 Training	1,550	2,500	950		950	62.0%
4070 Timebank Expenses	931	587	(344)		(344)	158.7%
4100 Audit Fees	2,755	2,000	(755)		(755)	137.8%
4105 Legal & Professional Fees	800	0	(800)		(800)	0.0%
4110 Insurance	885	13,948	13,063		13,063	6.3%
4115 Memberships & Subscription	1,465	1,706	241		241	85.9%
4120 Parish Clock	0	447	447		447	0.0%
4125 Broadband & Telephone	103	177	74		74	58.1%
4130 Computer & IT	486	2,802	2,316		2,316	17.3%
4140 Software Licences	4,212	4,012	(200)		(200)	105.0%
4150 Printing Postage & Stationery	801	1,370	569		569	58.4%
4155 Office Costs	0	0	(0)		(0)	0.0%
4170 Office Rent	7,500	15,000	7,500		7,500	50.0%
4175 Subcontractors	3,149	9,846	6,697		6,697	32.0%
4190 Office Furniture & Equipment	0	2,000	2,000		2,000	0.0%
4195 Sundry Expenses	324	758	434		434	42.8%
4200 Bank Charges	160	226	66		66	71.0%
4205 Grants	37,853	8,550	(29,303)		(29,303)	442.7%
4206 Hub Fund redistribution - Heal	4,772	0	(4,772)		(4,772)	0.0%
4207 Youth Expenditure (Mayd)	4,176	6,500	2,324		2,324	64.2%
4208 S106 Expenditure	5,197	0	(5,197)		(5,197)	0.0%

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Income & Expenditure by Budget 30/09/2025

Month No: 6

Account Code Report

	Actual Year to Date	Current Annual Bud	Budget Variance	Committed Expenditure	Funds Available	% Spent
4225 Community Events	48	2,677	2,629		2,629	1.8%
4230 Van - Tax, MOT, Fuel, Repairs	230	647	417		417	35.6%
4235 Wardens Materials	264	0	(264)		(264)	0.0%
4240 Wardens Equipment	151	1,539	1,388		1,388	9.8%
4315 Maintenance & Reps - Planned	7,187	10,061	2,874		2,874	71.4%
4320 Maintenance & Reps- Unplanned	13,475	18,100	4,625		4,625	74.4%
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	2,677	3,546	869		869	75.5%
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	240	3,058	2,818		2,818	7.8%
4430 Grounds Maintenance - Planned	570	8,415	7,845		7,845	6.8%
4500 Rates	8,376	17,616	9,240		9,240	47.6%
4505 Electricity	2,705	6,227	3,522		3,522	43.4%
4510 Water	622	1,145	523		523	54.3%
4605 Refuse & Dog Bin Collection	5,014	6,442	1,428		1,428	77.8%
4635 Village Maintenance Contract	19,277	34,177	14,900		14,900	56.4%
4640 Melbourn Dynamos Power Grant	0	1,970	1,970		1,970	0.0%
4700 PWLB Interest	15,800	32,326	16,526		16,526	48.9%
4705 PWLB Capital	9,121	17,457	8,336		8,336	52.2%
4850 Parish Planning	0	1,000	1,000		1,000	0.0%
4920 Street Lighting	1,163	1,026	(137)		(137)	113.3%
Total Overhead	228,749	385,984	157,235	0	157,235	59.3%
Total Income	267,257	398,536	131,279			67.1%
Total Expenditure	228,749	385,984	157,235	0	157,235	59.3%
Net Income over Expenditure	38,508	12,552	(25,956)			
plus Transfer from EMR	67,603	0	(67,603)			
less Transfer to EMR	57,564	0	(57,564)			
Movement to/(from) Gen Reserve	48,548	12,552	(35,996)			