

## Melbourn Parish Council

### Responsible Financial Officer's Report – December 2025

**Prepared by:** Shelley Coulman, RFO

**Date:** December 2025

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## 1. Introduction

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

## 2. Income Overview

- **Total income to date:** £370,389
  - Income £457,943
  - Deferred Income (£87,554)
  - Total Income £370,389
- **Key income item:** The primary source of income remains the precept payment received in April to December. The amount reflects 9 months of the total amount received so we can closely monitor the expenditure with the correct monthly income. The £87,554 has been deferred to be released over the month in which the income relates.
- Interest continued to perform well however the bank of England have reduced the base rate and is predicted to reduce further in February. The budget did not create any additional concerns for this financial year. The reorganisation of local government does pose a significant risk on the parishes financials and is something we will monitor closely. We have invested more funds into the CCLA and are set to receive a better return on the investment.
- 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.
- £57,563 was received for the community benefit fund and was transferred to the Earmarked reserves.

## 3. Expenditure Overview

- **Total expenditure to date:** £347,488
  - Expenditure £350,006
  - Accruals £12,750
  - Prepayments (£15,268)
  - Total Income £347,488

- This represents approximately 90.01% 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.
- **Audit Fees** – Audit Fees look overspent, this is due to accruing the audit fees for 2025/26.
- **Legal Fees** – Overspend may be able to offset against parish planning which is underspent.
- **Grounds maintenance** – seasonal activities are reflected in spend levels. – Some areas moved to Village maintenance contract.
- **Software licenses** – Cost to add a new user and retain Edge during transition to Rialtas.
- **Utilities and premises costs** – in line with expected use.
- **Grants and donations** – small disbursements made to local organisations. £53,070 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.
- **Van cost** – Van repair has meant overspend from budget; however wardens' equipment has been underspent and looks likely to remain.
- **Mayd** – Current overspends however this has been moved to the reserves.
- **Tree and Hedge Work planned** – This has been underspent as we are awaiting the outcome of the tree survey, however tree and hedgework unplanned is overspent and will be offset against the planned work.

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 31<sup>st</sup> December 2025:** £742,083 of which £487,668 relates to immediately available cash and £254,380 held in various investments.
- **Earmarked reserves:** Funds are appropriately allocated to various reserves.

- The general reserve of £210,161 remains healthy and covers 6.5 months of operating expenditure.

## **6. Summary and Recommendations**

The Council's financial position as of the end of December 2025 remains strong. Spending is higher than the annual budget but movements on reserves indicate an overall underspend. Interest and capital spend on the loans not being apportioned appropriately through the year and some expenses are being correctly accrued since the move to the new finance system. 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 12/01/2026

Month No: 10

Account Code Report

	Actual Year to Date	Current Annual Bud	Budget Variance	Committed Expenditure	Funds Available	% Spent
<b><u>Income</u></b>						
1000 Interest Received	6,700	6,000	(700)			111.7%
1076 Precept	262,663	350,217	87,554			75.0%
1200 Allotment Rent received	3,231	3,154	(77)			102.5%
1210 Grass Cutting Contribution	3,939	3,850	(89)			102.3%
1300 Burial Fees	5,805	2,000	(3,805)			290.2%
1305 Memorials Fees	2,062	525	(1,537)			392.7%
1310 Internment Fees	2,040	1,500	(540)			136.0%
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	30	100	70			30.0%
1600 Property Rental Income	20,250	27,000	6,750			75.0%
1610 Misc Income	60,614	0	(60,614)			0.0%
<b>Total Income</b>	<b>370,389</b>	<b>398,536</b>	<b>28,147</b>			<b>92.9%</b>
<b><u>Overhead Expenditure</u></b>						
4000 Salaries & Pensions	99,759	135,348	35,589			73.7%
4010 Other Staff Costs	0	600	600			0.0%
4055 Pension Scheme Costs	324	591	267			54.8%
4060 Staff & Councillor Expenses	167	0	(167)			0.0%
4065 Training	3,196	2,500	(696)			127.8%
4070 Timebank Expenses	1,104	587	(517)			188.1%
4100 Audit Fees	3,255	2,000	(1,255)			162.8%
4105 Legal & Professional Fees	1,000	0	(1,000)			0.0%
4110 Insurance	7,565	13,948	6,383			54.2%
4115 Memberships & Subscription	1,870	1,706	(164)			109.6%
4120 Parish Clock	261	447	186			58.4%
4125 Broadband & Telephone	145	177	32			82.1%
4130 Computer & IT	905	2,802	1,897			32.3%
4140 Software Licences	6,240	4,012	(2,228)			155.5%
4150 Printing Postage & Stationery	1,051	1,370	319			76.7%
4155 Office Costs	42	0	(42)			0.0%
4170 Office Rent	11,250	15,000	3,750			75.0%
4175 Subcontractors	4,594	9,846	5,252			46.7%
4190 Office Furniture & Equipment	0	2,000	2,000			0.0%
4195 Sundry Expenses	1,287	758	(529)			169.8%
4200 Bank Charges	301	226	(75)			133.1%
4205 Grants	53,820	8,550	(45,270)			629.5%
4206 Hub Fund redistribution - Heal	4,772	0	(4,772)			0.0%
4207 Youth Expenditure (Mayd)	7,123	6,500	(623)			109.6%
4208 S106 Expenditure	8,272	0	(8,272)			0.0%

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## Income &amp; Expenditure by Budget 12/01/2026

Month No: 10

Account Code Report

	Actual Year to Date	Current Annual Bud	Budget Variance	Committed Expenditure	Funds Available	% Spent
4225 Community Events	144	2,677	2,533		2,533	5.4%
4230 Van - Tax, MOT, Fuel, Repairs	1,522	647	(875)		(875)	235.3%
4235 Wardens Materials	325	0	(325)		(325)	0.0%
4240 Wardens Equipment	162	1,539	1,377		1,377	10.6%
4315 Maintenance & Reps - Planned	7,472	10,061	2,589		2,589	74.3%
4320 Maintenance & Reps- Unplanned	16,464	18,100	1,636		1,636	91.0%
4350 Christmas Tree/Plants	644	1,430	786		786	45.0%
4360 Tree & Hedge Work - Planned	0	6,618	6,618		6,618	0.0%
4365 Tree & Hedge Work - Unplanned	4,577	3,546	(1,031)		(1,031)	129.1%
4370 Project work	796	1,026	230		230	77.6%
4410 Nature Reserve management plan	449	513	64		64	87.5%
4420 Grounds Maintenance - Unplanned	1,440	3,058	1,618		1,618	47.1%
4430 Grounds Maintenance - Planned	2,340	8,091	5,751		5,751	28.9%
4500 Rates	12,565	17,616	5,051		5,051	71.3%
4505 Electricity	2,824	6,227	3,403		3,403	45.4%
4510 Water	1,526	1,145	(381)		(381)	133.3%
4605 Refuse & Dog Bin Collection	5,129	6,442	1,313		1,313	79.6%
4635 Village Maintenance Contract	27,871	34,177	6,306		6,306	81.5%
4640 Melbourn Dynamo's Power Pitch	0	1,970	1,970		1,970	0.0%
4700 PWLB Interest	29,340	32,326	2,986		2,986	90.8%
4705 PWLB Capital	12,058	17,457	5,399		5,399	69.1%
4850 Parish Planning	0	1,000	1,000		1,000	0.0%
4920 Street Lighting	1,537	1,026	(511)		(511)	149.8%
<b>Total Overhead</b>	<b>347,488</b>	<b>385,660</b>	<b>38,172</b>	<b>0</b>	<b>38,172</b>	<b>90.1%</b>
<b>Total Income</b>	<b>370,389</b>	<b>398,536</b>	<b>28,147</b>			<b>92.9%</b>
<b>Total Expenditure</b>	<b>347,488</b>	<b>385,660</b>	<b>38,172</b>	<b>0</b>	<b>38,172</b>	<b>90.1%</b>
<b>Net Income over Expenditure</b>	<b>22,900</b>	<b>12,876</b>	<b>(10,024)</b>			
plus Transfer from EMR	84,645	0	(84,645)			
less Transfer to EMR	58,064	0	(58,064)			
<b>Movement to/(from) Gen Reserve</b>	<b>49,482</b>	<b>12,876</b>	<b>(36,606)</b>			