Melbourn Parish Council
Responsible Financial Officer's Report – April 2026

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Date: April 2026

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1. Introduction

This report provides an overview of the Parish Council's financial position as of the end of April 2026, based on the attached summary of income and expenditure. The figures presented reflect activity from 1st April to the 30th April 2026 and includes any future commitments recorded in April. These have been produced using the council finance system.

2. Income Overview

- **Total income to date**: £35,796

Income	£189,036
Deferred Income	(£153,240)
Total Income	£35,796

- Key income item: The primary source of income remains the precept payment received in April. The amount of £153,240 is for 6 months and this has been deferred and will be released in the months in which the income relates. The amount of £30,648 relates to 1 month of income.

- The proposed reorganisation of local government and ever-changing political landscape poses a potential longer-term risk to the Parish's financial position. At this stage there remains uncertainty regarding how responsibilities, funding arrangements and service delivery may change, and this will need to be monitored closely.

- The investments held are expected to generate an improved return on the Council's reserves while maintaining an appropriate level of security and liquidity in line with the parish plans.

- Burial, memorial and internment fees have already produced income which should support the project developing New Road Cemetery to include a permanent memorial for scattering of ashes.

- The increase in rental for Little Hands has been reflected in the accounts.

- £59,908.14 figure has been provided for the community benefit fund, this has yet to be recognised in the accounts.

3. Expenditure Overview

- **Total expenditure to date**: £37,528

Expenditure	£75,106
Accruals	£3,036
Prepayments	(£40,614)
Total Income	£37,528

Expenditure currently represents approximately 8.9% of the annual budget, however this figure is stated before movements to and from reserves are taken into account. Once reserve transfers are considered, the Council remains within its overall planned financial position.

Key expenditure areas include:

- **Salaries and staff-related costs** – Expenditure remains in line with the approved budget, the youth community co-ordinator role has been budgeted for and as yet remains as a vacancy.
- **Legal Fees** – There is currently a refund of £390.00 this relates to a correction for Savills.
- **Grants and donations** – Included in Grants is the Melbourn Mobile Warden Scheme.
- **ROSPA reports –** The reports have been received into the office, whilst these have yet to be reviewed, we are aware that additional spend may need to be considered.

4. Bank and Reserves Position

- **Bank Balance** (April 2026)**:** The Council's total funds stood at £801,595**.** Of this**,** £191,139 is held in the current bank account for day-to-day operations we would need to move the excess into the savings account and a transfer will be included in the approvals. The remaining balance held across a range of short-term deposits and investment accounts**,** including Unity Deposit, Nationwide, Public Sector Deposit Fund and other fixed-term savings accounts.
- **Investment Position:** A significant proportion of Council funds are held within investment and deposit accounts to maximise interest returns whilst maintaining appropriate liquidity for operational requirements.
- **Earmarked reserves**: Funds continue to be appropriately allocated across a number of earmarked reserves to support planned projects, future asset maintenance, community initiatives and other committed expenditure.
- **General Reserve** stands at £230**,**655 providing a healthy level of financial resilience and ensuring the Council is able to meet unexpected expenditure or financial pressures should they arise, this is in excess of the 6 months stated in the reserves policy.

5. Treasury and Investments

- The Council continues to actively manage its cash balances to maximise returns while maintaining appropriate liquidity and security. A significant proportion of funds are held in a range of short-term deposit and investment accounts, including the CCLA Public Sector Deposit Fund, Unity Trust Bank deposits and other fixed-term savings accounts.

- Additional funds have been allocated to the Public Sector Deposit Fund during the year, which has contributed to strong interest income performance, whilst still allowing access to funds when required for operational expenditure or projects.

- This diversified approach ensures that the Council's reserves continue to generate income while remaining readily available to support Council activities and commitments.

6. Summary and Recommendations

The Council's financial position as of 30th April 2026 remains strong and stable.

The Council continues to maintain healthy reserve levels, providing sufficient resources to meet planned commitments, manage unforeseen expenditure and support future projects and service delivery.

Overall, the Council remains in a strong financial position with adequate reserves, stable income and investment returns supporting the delivery of planned services and projects.

Income & Expenditure by Budget 30/04/2026

Month No: 1

Account Code Report

		Actual Year to Date	Current Annual Bud	Budget Variance	Committed Expenditure	Funds Available	% Spent
	Income						
1000	Interest Received	860	11,000	10,140			7.8%
1076	Precept	30,648	367,776	337,128			8.3%
1200	Allotment Rent received	0	3,500	3,500			0.0%
1210	Grass Cutting Contribution	0	3,939	3,939			0.0%
1300	Burial Fees	1,200	3,500	2,300			34.3%
1305	Memorials Fees	100	1,000	900			10.0%
1310	Internment Fees	645	1,000	355			64.5%
1400	Match Fees	0	3,350	3,350			0.0%
1500	Hire of Recreation Grounds	0	750	750			0.0%
1550	Hire of Pavilion	0	100	100			0.0%
1600	Property Rental Income	2,342	28,107	25,765			8.3%
	Total Income	**35,796**	**424,022**	**388,226**			8.4%
	Overhead Expenditure						
4000	Salaries & Pensions	11,640	155,479	143,839		143,839	7.5%
4010	Other Staff Costs	0	250	250		250	0.0%
4055	Pension Scheme Costs	72	550	478		478	13.1%
4060	Staff & Councillor Expenses	0	800	800		800	0.0%
4065	Training	58	2,500	2,442		2,442	2.3%
4070	Timebank Expenses	60	696	636		636	8.6%
4100	Audit Fees	200	2,350	2,150		2,150	8.5%
4105	Legal & Professional Fees	(390)	1,000	1,390		1,390	(39.0%)
4110	Insurance	1,145	14,520	13,375		13,375	7.9%
4115	Memberships & Subscription	146	1,922	1,776		1,776	7.6%
4120	Parish Clock	0	500	500		500	0.0%
4125	Broadband & Telephone	16	184	168		168	8.6%
4130	Computer & IT	57	3,042	2,985		2,985	1.9%
4140	Software Licences	525	4,833	4,308		4,308	10.9%
4150	Printing Postage & Stationery	59	1,295	1,236		1,236	4.5%
4155	Office Costs	11	459	448		448	2.4%
4170	Office Rent	1,250	15,615	14,365		14,365	8.0%
4175	Subcontractors	625	10,127	9,502		9,502	6.2%
4190	Office Furniture & Equipment	0	1,000	1,000		1,000	0.0%
4195	Sundry Expenses	0	550	550		550	0.0%
4200	Bank Charges	16	300	284		284	5.2%
4205	Grants	5,400	9,450	4,050		4,050	57.1%
4207	Youth Expenditure (Mayd)	0	6,500	6,500		6,500	0.0%
4208	S106 Expenditure	5,000	0	(5,000)		(5,000)	0.0%
4220	Election Costs	0	1,560	1,560		1,560	0.0%
4225	Community Events	0	2,786	2,786		2,786	0.0%

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Income & Expenditure by Budget 30/04/2026

Month No: 1 **Account Code Report**

		Actual Year to Date	Current Annual Bud	Budget Variance	Committed Expenditure	Funds Available	% Spent
4230	Van - Tax, MOT, Fuel, Repairs	0	1,000	1,000		1,000	0.0%
4235	Wardens Materials	114	1,050	936		936	10.9%
4240	Wardens Equipment	10	2,000	1,990		1,990	0.5%
4315	Maintenance & Reps - Planned	831	10,320	9,489		9,489	8.1%
4320	Maintenance & Reps- Unplanned	0	17,500	17,500		17,500	0.0%
4350	Christmas Tree/Plants	0	750	750		750	0.0%
4360	Tree & Hedge Work - Planned	1,205	1,500	295		295	80.3%
4365	Tree & Hedge Work - Unplanned	0	7,500	7,500		7,500	0.0%
4370	Project work	1,000	2,000	1,000		1,000	50.0%
4410	Nature Reserve management plan	0	500	500		500	0.0%
4420	Grounds Maintenance - Unplanne	2,270	3,000	730		730	75.7%
4430	Grounds Maintenance - Planned	0	2,457	2,457		2,457	0.0%
4500	Rates	1,278	17,439	16,161		16,161	7.3%
4505	Electricity	1,526	6,000	4,474		4,474	25.4%
4510	Water	0	2,075	2,075		2,075	0.0%
4605	Refuse & Dog Bin Collection	399	5,458	5,059		5,059	7.3%
4635	Village Maintenance Contract	2,865	35,785	32,920		32,920	8.0%
4640	Melbourn Dynamo's Power Pitch	0	1,970	1,970		1,970	0.0%
4700	PWLB Interest	0	30,577	30,577		30,577	0.0%
4705	PWLB Capital	0	15,663	15,663		15,663	0.0%
4750	Service Charge-Hundred Houses	0	960	960		960	0.0%
4850	Parish Planning	0	6,500	6,500		6,500	0.0%
4900	Highways & Footpaths	0	12,500	12,500		12,500	0.0%
4920	Street Lighting	56	1,250	1,194		1,194	4.5%
	Total Overhead	**37,442**	**424,022**	**386,580**	**0**	**386,580**	8.8%

		Actual Year to Date	Current Annual Bud	Budget Variance	Committed Expenditure	Funds Available	% Spent
Total Income		**35,796**	**424,022**	**388,226**			**8.4%**
Total Expenditure		**37,442**	**424,022**	**386,580**	**0**	**386,580**	**8.8%**
Net Income over Expenditure		**(1,647)**	**0**	**1,647**			
plus Transfer from EMR		6,000	0	(6,000)			
less Transfer to EMR		0	0	0			
Movement to/(from) Gen Reserve		**4,353**	**0**	**(4,353)**			