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

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1. Introduction

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

2. Income Overview

- **Total income to date**: £169,772

Income	£261,716
Deferred Income	(£91,944)
Total Income	£169,772

- 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 £91,944 relates to 3 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, this is already performing well at 29.3% as we are 25% through the financial year.

- 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.

- We have received higher than budgeted contribution to the grass cutting.

- Income excluding the community benefit grant reflects 26% of total budget and is in line with expectations.

3. Expenditure Overview

- **Total expenditure to date**: £142,142

Expenditure	£171,400
Accruals	£2,015
Prepayments	(£31,273)
Total Income	£142,142

Expenditure currently represents approximately 35.7% 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 for 2025/2026 this was underspent and should be considered as taken from the reserves. 2026/2027 has also been included bringing this up to date.
- **ROSPA reports –** The reports have been reviewed by the maintenance committee, there is no indication of significant spend.

4. Bank and Reserves Position

- **Bank Balance** (May 2026)**:** The Council's total funds stood at £762,641 Of this**,** £51,352 is held in the current bank account for day-to-day operations we have moved the excess into the savings account. 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. The largest proportion of spend in the month was from the community benefit grant funding.
- **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. It should be considered whether to move more funds into the CCLA funds as this remains instant access but provides better returns.

- **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 £200,288 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 held at the 6 months stated in the reserves policy coming in at 6.2months.

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 June 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.

		Actual Year to Date	Current Annual Bud	Budget Variance	Committed Expenditure	Funds Available	% Spent
	Income						
1000	Interest Received	3,222	11,000	7,778			29.3%
1076	Precept	91,944	367,776	275,832			25.0%
1200	Allotment Rent received	10	3,500	3,490			0.3%
1210	Grass Cutting Contribution	4,032	3,939	(93)			102.4%
1300	Burial Fees	1,600	3,500	1,900			45.7%
1305	Memorials Fees	700	1,000	300			70.0%
1310	Internment Fees	1,080	1,000	(80)			108.0%
1400	Match Fees	0	3,350	3,350			0.0%
1500	Hire of Recreation Grounds	40	750	710			5.3%
1550	Hire of Pavilion	60	100	40			60.0%
1600	Property Rental Income	7,027	28,107	21,080			25.0%
1610	Misc Income	60,057	0	(60,057)			0.0%
	Total Income	**169,772**	**424,022**	**254,250**			40.0%
	Overhead Expenditure						
4000	Salaries & Pensions	34,438	155,479	121,041		121,041	22.1%
4010	Other Staff Costs	0	250	250		250	0.0%
4055	Pension Scheme Costs	108	550	442		442	19.6%
4060	Staff & Councillor Expenses	0	800	800		800	0.0%
4065	Training	58	2,500	2,442		2,442	2.3%
4070	Timebank Expenses	126	696	570		570	18.1%
4100	Audit Fees	1,936	2,350	414		414	82.4%
4105	Legal & Professional Fees	(160)	1,000	1,160		1,160	(16.0%)
4110	Insurance	2,385	14,520	12,135		12,135	16.4%
4115	Memberships & Subscription	514	1,922	1,408		1,408	26.7%
4120	Parish Clock	0	500	500		500	0.0%
4125	Broadband & Telephone	47	184	137		137	25.7%
4130	Computer & IT	334	3,042	2,708		2,708	11.0%
4140	Software Licences	1,432	4,833	3,401		3,401	29.6%
4150	Printing Postage & Stationery	374	1,295	921		921	28.9%
4155	Office Costs	11	459	448		448	2.4%
4170	Office Rent	3,750	15,615	11,865		11,865	24.0%
4175	Subcontractors	1,368	10,127	8,760		8,760	13.5%
4190	Office Furniture & Equipment	0	1,000	1,000		1,000	0.0%
4195	Sundry Expenses	208	550	342		342	37.8%
4200	Bank Charges	68	300	232		232	22.7%
4205	Grants	54,146	9,450	(44,696)		(44,696)	573.0%
4207	Youth Expenditure (Mayd)	2,196	0	(2,196)		(2,196)	0.0%
4208	S106 Expenditure	5,476	0	(5,476)		(5,476)	0.0%
4220	Election Costs	0	1,560	1,560		1,560	0.0%

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		Actual Year to Date	Current Annual Bud	Budget Variance	Committed Expenditure	Funds Available	% Spent
4225	Community Events	611	2,786	2,175		2,175	21.9%
4230	Van - Tax, MOT, Fuel, Repairs	83	1,000	917		917	8.3%
4235	Wardens Materials	408	1,050	642		642	38.9%
4240	Wardens Equipment	20	2,000	1,980		1,980	1.0%
4315	Maintenance & Reps - Planned	1,981	10,320	8,339		8,339	19.2%
4320	Maintenance & Reps- Unplanned	753	17,500	16,747		16,747	4.3%
4350	Christmas Tree/Plants	0	750	750		750	0.0%
4360	Tree & Hedge Work - Planned	2,455	1,500	(955)		(955)	163.7%
4365	Tree & Hedge Work - Unplanned	0	7,500	7,500		7,500	0.0%
4370	Project work	1,000	2,000	1,000	474	526	73.7%
4410	Nature Reserve management plan	0	500	500		500	0.0%
4420	Grounds Maintenance - Unplanne	2,580	3,000	420		420	86.0%
4430	Grounds Maintenance - Planned	0	2,457	2,457		2,457	0.0%
4500	Rates	3,834	17,439	13,605		13,605	22.0%
4505	Electricity	2,187	6,000	3,813		3,813	36.5%
4510	Water	718	2,075	1,357		1,357	34.6%
4605	Refuse & Dog Bin Collection	1,196	5,458	4,262		4,262	21.9%
4635	Village Maintenance Contract	11,459	35,785	24,326		24,326	32.0%
4640	Melbourn Dynamo's Power Pitch	3,840	0	(3,840)		(3,840)	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	3,000	3,000		3,000	0.0%
4920	Street Lighting	203	1,250	1,047		1,047	16.2%
	Total Overhead	**142,142**	**399,552**	**257,410**	**474**	**256,936**	35.7%

		Actual Year to Date	Current Annual Bud	Budget Variance	Committed Expenditure	Funds Available	% Spent
Total Income		**169,772**	**424,022**	**254,250**			**40.0%**
Total Expenditure		**142,142**	**399,552**	**257,410**	**474**	**256,936**	**35.7%**
Net Income over Expenditure		**27,630**	**24,470**	**(3,160)**			
plus Transfer from EMR		29,338	0	(29,338)			
less Transfer to EMR		59,908	0	(59,908)			
Movement to/(from) Gen Reserve		**(2,940)**	**24,470**	**27,410**			