

1. Introduction

This report has been generated using the Rialtas Finance System and provides a comprehensive overview of income and expenditure relating to the maintenance of Melbourn Village for the period 1 April 2026 to 30 September 2026. The report is based on the financial information recorded at 20 October 2026 and includes invoices processed by that date, providing the Committee with an up-to-date position. The aim is to support informed decision-making by the Maintenance Committee.

2. Report Overview

All financial data is categorised into cost centres corresponding to the different areas of the village and the maintenance required. Where applicable, expenditure is split into two categories:

- **Planned** (budgeted)
- **Unplanned** (non-budgeted/emergency or unforeseen)

This classification supports clearer monitoring of how the Council's financial resources are being used and helps identify areas requiring attention.

3. Overall Position

Maintenance income for the year to date totals £29,003 against an annual budget of £45,246 (64.1%). Actual maintenance expenditure is £97,692 against an annual budget of £200,880 (48.6%). No committed expenditure is shown in the report, leaving £103,188 available.

The movement in reserves includes £12,500 relating to Highways, partly offset by £3,970 of earmarked reserve funding applied to specific Conservation (Wildflowers and Bin upgrade) and Recreation Ground (Dynamos Power Pitch Grant), giving a net movement relating to earmarked reserves of £8,530.

At the end of month six, 50% of the financial year has elapsed. Overall expenditure of 48.6% remains below this straight-line benchmark.

Income is above the benchmark at 68.1%, reflecting the timing of receipts rather than an expectation that all income will arise evenly throughout the year.

Individual headings should not be assessed solely against 50% spend as some areas of maintenance expenditure is seasonal and uneven: grounds maintenance, grass cutting, tree work, are more likely to occur or be invoiced during the spring and summer months. Planned maintenance will generally be an annual cost. Utilities tend to increase in the Autumn Winter months.

A higher percentage at month five can therefore reflect timing or seasonality rather than an annual overspend.

We are trying to work towards monthly phased budgets to consider the spend pattern and are currently gathering the data to do so.

The overall position remains lower than a straight monthly split of the year elapsed, although the specific variances below should be monitored.

4. Key Points.

- Overall position – Total expenditure is 48.6% of budget, compared with 50% of the year elapsed. The budget therefore remains below the straight-line spending profile despite higher percentages within several individual headings. No committed expenditure is recorded in the September report. A large amount has been agreed to clear the allotments which will need to be considered.
- Conservation and seasonal grounds work – Expenditure is £21,918, or 53.6% of budget. Planned tree and hedge work is £2,455 against a £1,500 budget and unplanned grounds maintenance is £2,580 against £2,000. These costs include work arising from the tree survey, an additional grass cut and Verti-drain work. £1,474 relates to the strategic greenbelt at Hopkins Homes and is a transfer from the earmarked reserves.

The village maintenance contract is at 56%; there will be a slight overspend due to budgeting assumptions of inflation rate.

- Recreation Ground and Pavilion – Recreation Ground expenditure is £9,606 (78.8%), driven mainly by £3,840 for the Power Pitch, this is covered by the earmarked reserves. Pavilion expenditure is £6,667 (61.8%); planned repairs are at 110.1%, the pest control costs are yet to be coded to unplanned which has a budget of £500 available. Electricity at 80.6% although this generally results in a refund and needs to be closely monitored.

5. Ongoing Improvements

As the Council continues to develop more detailed financial reporting, the Parish Clerk and the RFO will work to provide additional insights where needed, flag any anticipated high-cost maintenance works, and ensure the Committee is fully informed to make sound financial decisions.

As mentioned the overall idea is that we will start to move towards monthly budgeting to monitor the seasonal and spend variations.

6. Conclusion

Overall, the maintenance budget remains within the Council's planned financial position. Although some headings are above 50% after six months, this is explained by the seasonal and spend profile not matching the 6/12 budget allocation.

The total expenditure remains lower than the proportion of the year elapsed.

The higher-spend headings identified above will need to be monitored. Where lower spend is observed, anticipated winter costs and other later-year expenditure should be taken into account when making decisions which may involve variations of the budget headings.

Prepared by:
Responsible Financial Officer (RFO)
Melbourn Parish Council
September 2026

Detailed Income & Expenditure by Budget Heading 20/10/2026

Month No: 6

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Maintenance							
110 Wardens							
4000 Salaries & Pensions	9,840	20,317	10,477		10,477	48.4%	
4110 Insurance	55	717	662		662	7.6%	
4175 Subcontractors	0	3,000	3,000		3,000	0.0%	
4230 Van - Tax, MOT, Fuel, Repairs	171	1,000	829		829	17.1%	
4235 Wardens Materials	605	750	145		145	80.7%	
4240 Wardens Equipment	601	1,500	899		899	40.1%	
Wardens :- Indirect Expenditure	11,272	27,284	16,012	0	16,012	41.3%	0
Net Expenditure	(11,272)	(27,284)	(16,012)				
210 Allotments							
1200 Allotment Rent received	20	3,500	3,480			0.6%	
Allotments :- Income	20	3,500	3,480			0.6%	0
4105 Legal & Professional Fees	230	0	(230)		(230)	0.0%	
4115 Memberships & Subscription	70	73	3		3	95.9%	
4315 Maintenance & Reps - Planned	750	895	145		145	83.8%	
4320 Maintenance & Reps- Unplanned	0	500	500		500	0.0%	
4430 Grounds Maintenance - Planned	0	1,120	1,120		1,120	0.0%	
4510 Water	317	800	483		483	39.6%	
Allotments :- Indirect Expenditure	1,367	3,388	2,021	0	2,021	40.4%	0
Net Income over Expenditure	(1,348)	112	1,460				
220 Conservation							
1210 Grass Cutting Contribution	4,032	3,939	(93)			102.4%	
Conservation :- Income	4,032	3,939	(93)			102.4%	0
4000 Salaries & Pensions	2,302	4,743	2,441		2,441	48.5%	
4175 Subcontractors	1,303	3,435	2,132		2,132	37.9%	
4320 Maintenance & Reps- Unplanned	200	500	300		300	40.0%	
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	1,732	2,000	268		268	86.6%	1,732
4410 Nature Reserve management plan	18	500	482		482	3.7%	
4420 Grounds Maintenance - Unplanned	2,580	2,000	(580)		(580)	129.0%	
4605 Refuse & Dog Bin Collection	416	0	(416)		(416)	0.0%	
4635 Village Maintenance Contract	10,053	17,941	7,888		7,888	56.0%	
Conservation :- Indirect Expenditure	21,061	40,869	19,808	0	19,808	51.5%	1,732
Net Income over Expenditure	(17,029)	(36,930)	(19,901)				
6000 plus Transfer from EMR	1,732	0	(1,732)				

Detailed Income & Expenditure by Budget Heading 20/10/2026

Month No: 6

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Movement to/(from) Gen Reserve	(15,297)	(36,930)	(21,633)				
<u>230 Stockbridge Meadows</u>							
4235 Wardens Materials	0	300	300		300	0.0%	
4240 Wardens Equipment	0	500	500		500	0.0%	
4320 Maintenance & Reps- Unplanned	0	500	500		500	0.0%	
4420 Grounds Maintenance - Unplanned	0	1,000	1,000		1,000	0.0%	
4430 Grounds Maintenance - Planned	0	337	337		337	0.0%	
4605 Refuse & Dog Bin Collection	0	866	866		866	0.0%	
4635 Village Maintenance Contract	518	924	406		406	56.0%	
Stockbridge Meadows :- Indirect Expenditure	518	4,427	3,909	0	3,909	11.7%	0
Net Expenditure	(518)	(4,427)	(3,909)				
<u>250 Cemetery General</u>							
4635 Village Maintenance Contract	5,689	10,152	4,463		4,463	56.0%	
Cemetery General :- Indirect Expenditure	5,689	10,152	4,463	0	4,463	56.0%	0
Net Expenditure	(5,689)	(10,152)	(4,463)				
<u>260 Orchard Road Cemetery</u>							
1305 Memorials Fees	200	0	(200)			0.0%	
1310 Internment Fees	210	0	(210)			0.0%	
Orchard Road Cemetery :- Income	410	0	(410)				0
4320 Maintenance & Reps- Unplanned	100	500	400		400	20.0%	
4500 Rates	162	367	205		205	44.1%	
4505 Electricity	(58)	250	308		308	(23.3%)	
4510 Water	0	125	125		125	0.0%	
Orchard Road Cemetery :- Indirect Expenditure	203	1,242	1,039	0	1,039	16.4%	0
Net Income over Expenditure	207	(1,242)	(1,449)				
<u>270 New Road Cemetery</u>							
1300 Burial Fees	2,260	3,500	1,240			64.6%	
1305 Memorials Fees	900	1,000	100			90.0%	
1310 Internment Fees	1,620	1,000	(620)			162.0%	
New Road Cemetery :- Income	4,780	5,500	720			86.9%	0
4315 Maintenance & Reps - Planned	0	492	492		492	0.0%	
4320 Maintenance & Reps- Unplanned	0	500	500		500	0.0%	
4500 Rates	536	1,125	589		589	47.6%	

Detailed Income & Expenditure by Budget Heading 20/10/2026

Month No: 6

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4510 Water	58	150	92		92	38.5%	
New Road Cemetery :- Indirect Expenditure	594	2,267	1,673	0	1,673	26.2%	0
Net Income over Expenditure	4,186	3,233	(953)				
<u>300 Play Areas</u>							
4315 Maintenance & Reps - Planned	262	266	4		4	98.5%	
4320 Maintenance & Reps- Unplanned	0	3,000	3,000		3,000	0.0%	
4605 Refuse & Dog Bin Collection	416	1,299	883		883	32.0%	
Play Areas :- Indirect Expenditure	678	4,565	3,887	0	3,887	14.9%	0
Net Expenditure	(678)	(4,565)	(3,887)				
<u>310 Recreation Ground</u>							
1400 Match Fees	1,275	3,350	2,075			38.1%	
1500 Hire of Recreation Grounds	732	750	18			97.6%	
Recreation Ground :- Income	2,007	4,100	2,093			49.0%	0
4315 Maintenance & Reps - Planned	152	560	408		408	27.1%	
4320 Maintenance & Reps- Unplanned	220	500	280		280	44.0%	
4430 Grounds Maintenance - Planned	0	1,000	1,000		1,000	0.0%	
4505 Electricity	41	550	509		509	7.5%	
4605 Refuse & Dog Bin Collection	1,560	2,815	1,255		1,255	55.4%	
4635 Village Maintenance Contract	3,793	6,768	2,975		2,975	56.0%	
4640 Melbourn Dynamo's Power Pitch	3,840	0	(3,840)		(3,840)	0.0%	1,920
Recreation Ground :- Indirect Expenditure	9,606	12,193	2,587	0	2,587	78.8%	1,920
Net Income over Expenditure	(7,599)	(8,093)	(494)				
6000 plus Transfer from EMR	1,920	0	(1,920)				
Movement to/(from) Gen Reserve	(5,679)	(8,093)	(2,414)				
<u>320 Pavilion</u>							
1550 Hire of Pavilion	90	100	10			90.0%	
Pavilion :- Income	90	100	10			90.0%	0
4125 Broadband & Telephone	86	184	98		98	46.7%	
4175 Subcontractors	653	1,799	1,147		1,147	36.3%	
4315 Maintenance & Reps - Planned	1,947	1,768	(179)		(179)	110.1%	
4320 Maintenance & Reps- Unplanned	0	500	500		500	0.0%	
4500 Rates	1,611	2,701	1,090		1,090	59.6%	
4505 Electricity	1,765	2,600	835		835	67.9%	

Detailed Income & Expenditure by Budget Heading 20/10/2026

Month No: 6

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4510 Water	274	750	476		476	36.6%	
4605 Refuse & Dog Bin Collection	0	478	478		478	0.0%	
Pavilion :- Indirect Expenditure	6,336	10,780	4,444	0	4,444	58.8%	0
Net Income over Expenditure	(6,246)	(10,680)	(4,434)				
<u>400 Car Park</u>							
	0	0	0		0	0.0%	
Net Expenditure	0	0	0				
<u>420 Community Hub</u>							
1610 Misc Income	423	0	(423)			0.0%	
Community Hub :- Income	423	0	(423)				0
4208 S106 Expenditure	381	0	(381)		(381)	0.0%	128
4315 Maintenance & Reps - Planned	1,059	5,114	4,055		4,055	20.7%	
4320 Maintenance & Reps- Unplanned	2,167	10,000	7,833		7,833	21.7%	
4605 Refuse & Dog Bin Collection	221	0	(221)		(221)	0.0%	
4700 PWLB Interest	15,009	27,080	12,071		12,071	55.4%	
4705 PWLB Capital	8,110	5,874	(2,236)		(2,236)	138.1%	
4750 Service Charge-Hundred Houses	0	960	960		960	0.0%	
Community Hub :- Indirect Expenditure	26,948	49,028	22,080	0	22,080	55.0%	128
Net Income over Expenditure	(26,525)	(49,028)	(22,503)				
6000 plus Transfer from EMR	128	0	(128)				
Movement to/(from) Gen Reserve	(26,397)	(49,028)	(22,631)				
<u>510 Highways</u>							
4900 Highways & Footpaths	0	0	0		0	0.0%	(12,500)
4920 Street Lighting	383	1,250	867		867	30.6%	
Highways :- Indirect Expenditure	383	1,250	867	0	867	30.6%	(12,500)
Net Expenditure	(383)	(1,250)	(867)				
6000 plus Transfer from EMR	(12,500)	0	12,500				
Movement to/(from) Gen Reserve	(12,883)	(1,250)	11,633				
<u>520 Little Hands</u>							
1600 Property Rental Income	14,054	28,107	14,054			50.0%	
Little Hands :- Income	14,054	28,107	14,054			50.0%	0

Detailed Income & Expenditure by Budget Heading 20/10/2026

Month No: 6

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4175 Subcontractors	703	1,828	1,125		1,125	38.5%	
4315 Maintenance & Reps - Planned	0	1,175	1,175		1,175	0.0%	
4320 Maintenance & Reps- Unplanned	240	500	260		260	48.0%	
Little Hands :- Indirect Expenditure	943	3,503	2,560	0	2,560	26.9%	0
Net Income over Expenditure	13,111	24,604	11,493				
<u>530 Workshop</u>							
4315 Maintenance & Reps - Planned	0	50	50		50	0.0%	
4320 Maintenance & Reps- Unplanned	107	500	393		393	21.3%	
4500 Rates	5,359	13,246	7,887		7,887	40.5%	
4505 Electricity	888	2,600	1,712		1,712	34.1%	
4510 Water	121	250	129		129	48.4%	
4700 PWLB Interest	414	3,497	3,083		3,083	11.8%	
4705 PWLB Capital	1,387	9,789	8,402		8,402	14.2%	
Workshop :- Indirect Expenditure	8,276	29,932	21,656	0	21,656	27.6%	0
Net Expenditure	(8,276)	(29,932)	(21,656)				
Maintenance :- Income	25,815	45,246	19,431			57.1%	
Expenditure	93,874	200,880	107,006	0	107,006	46.7%	
Net Income over Expenditure	(68,058)	(155,634)	(87,576)				
plus Transfer from EMR	(8,720)	0	8,720				
Movement to/(from) Gen Reserve	(76,778)	(155,634)	(78,856)				
Grand Totals:- Income	25,815	45,246	19,431			57.1%	
Expenditure	93,874	200,880	107,006	0	107,006	46.7%	
Net Income over Expenditure	(68,058)	(155,634)	(87,576)				
plus Transfer from EMR	(8,720)	0	8,720				
Movement to/(from) Gen Reserve	(76,778)	(155,634)	(78,856)				