



## **Brandon & Byshottles Parish Council**

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Mrs C Dixon  
**Clerk to the Council**

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3<sup>rd</sup> December 2025

Dear Councillor,

You are hereby summoned to attend the Meeting of the Finance Committee which will be held in the Council Chambers, 6 Goatbeck Terrace, Langley Moor, Durham, DH7 8JJ, on Wednesday 10<sup>th</sup> December 2025, at 7pm

Mrs Claire Dixon  
**Clerk to the Council**

### **AGENDA**

- 1. Apologies for Absence** – to consider for approval.
- 2. Declarations of interest and requests for dispensations** – to consider any declarations by councillors in accordance with the Localism Act 2011 or the Council's Code of Conduct for approval.
- 3. Public Participation** – to receive any questions or representations from members of the public.
- 4. Minutes of the previous meeting** – to consider for approval the minutes of the Finance Committee held on 10<sup>th</sup> September 2025 (attached)
- 5. Income & Expenditure to 31<sup>st</sup> October 2025** – to consider report (attached).
- 6. Bank Reconciliations July – October 2025** – to consider report (attached).
- 7. Draft Budget 2026/27** – to consider the report (attached).

**BRANDON & BYSHOTTLES PARISH COUNCIL**  
**MINUTES OF THE FINANCE MEETING OF THE COUNCIL HELD IN**  
**THE COUNCIL CHAMBERS, 6, GOATBECK TERRACE,**  
**LANGLEY MOOR, DURHAM, DH7 8JJ**  
**ON WEDNESDAY 10<sup>th</sup> SEPTEMBER 2025 AT 7 PM**

**Present:**

Councillor S Leckenby (Chair)

Councillors D Bell, A Bonner, P A B Elmer, J Jamieson, and J A Turnbull

**ALSO PRESENT:** Mrs C Dixon (Clerk), Mrs S Shippen (LGRC consultant)

**36. Apologies for Absence**

Apologies for absence were received from Councillors J S Burt, J Grantham

**RESOLVED:** to **APPROVE** the apologies.

**37. Declarations of Interest & Requests for Dispensations**

**RESOLVED:** to **NOTE** there were no declarations or requests for dispensation received.

**38. Public Participation**

There were no representations from the public.

**39. Minutes of the Meeting held on 21<sup>st</sup> January 2025.**

**RESOLVED:** That the minutes of the Meeting held on 21<sup>st</sup> January 2025 were

**CONFIRMED** as a correct record and signed by the Chair.

**40. Finance Report – year Ended 31<sup>st</sup> March 2025**

**RESOLVED:** To **AGREE** that the advice provided by the LGRC consultant regarding the proposed allocation of an additional £10,000 to each ward be referred to the next Full Council meeting for further discussion, noting that it is not recommended to proceed with this allocation due to the Council's current financial position.

It was further agreed that the remaining Community Fund of £6,900 be considered for transfer either to the Community Award Fund or into General Reserves, subject to approval at the Full Council meeting.

**41. Income & Expenditure to 30<sup>th</sup> June 2025**

**RESOLVED:** To **RECEIVE** the report and that officers be delegated authority to amend the budget costings as necessary.

**42. Bank Reconciliation April – June 2025**

**RESOLVED:** To **RECEIVE** the report and to note that Cllrs J A Turnbull and A Bonner be appointed to verify the bank reconciliation documents.

**43. Ward Budgets**

**RESOLVED:** To **RECEIVE** and **NOTE** the update on ward budgets for the period up to 30th June 2025.

**44. Internal Audit Report 2025/26**

**RESOLVED:** As no review of the Internal Auditor has been undertaken for some time, it was **AGREED** that the appointment of the Internal Auditor delegated to officers to put out to tender.

The meeting closed at 8 pm

Signed .....

Date .....

## Brandon &amp; Byshottles Parish Council

Income & Expenditure Report 2025/26 Month 7

This report accompanies the finance system report to explain variances to 31<sup>st</sup> October 2025 to enable budget monitoring in accordance with Financial Regulation 4.10. At this point in the year 58.3% would be expected spend on a straight-line budget.

**INCOME**

Page	Code	Centre	Actual/Budget £	Explanation
1	1076	100	242,033/242,033	precept received
1	1200	100	3792/6,500	Interest credited in arrears – <b>recommend movement from Co-op to CCLA to increase income</b>
1	1400	100	415/415	All received
1	1600	100	110/0	Bank compensation & refund of fees – unexpected.
2	1300	300	18,943/23,520	Allotment rents allocated from 2024/25 plus in year lets.

**EXPENDITURE**

Page	Code	Centre	Actual/Budget £	Explanation
1	4000	100	22,117/65,601	<b>Budget requires division to codes 4001 &amp; 4002;</b> some spend also against Temporary staff (4005/100) and Consultant (4700/100)
1	4001	100	2,567/0	<b>Budget required to be allocated from 4000/100 above</b>
1	4002	100	4,313/0	<b>Budget required to be allocated from 4000/100 above</b>
1	4005	100	3,132/0	<b>Budget required to be allocated from 4000/100 above;</b> Spend complete
1	4020	100	1,491/500	Good Councillor Guides & CiLCA training, NAC council training needs budget adjustment from 4025
1	4025	100	3,595/7500	Budget needs distributing to 4025 and 4050 see revised budget
1	4070	100	1513/1513	Spend complete for year
1	4080	100	47/50	Spend complete for year
1	4090	100	-840/0	2024/25 audit accrued. <b>No budget allocated.</b>
1	4095	100	30/0	Sweep fee now cancelled. <b>No budget allocated.</b>
1	4102	100	322/0	<b>No budget allocated.</b>
1	4105	100	16/0	<b>No budget allocated.</b>
1	4110	100	3,339/2,850	<b>Insufficient budget allocated.</b>
1	4111	100	924/500	<b>Insufficient budget allocated.</b>
1	4115	100	3,849/3,600	<b>Insufficient budget allocated.</b>
1	4150	100	5,137/5,060	Complete for year - <b>£77 over budget.</b>
1	4160	100	25,929/1,000	<b>EMR £18,825. Overspend £6,104 – no budget for by-election</b>

AGENDA ITEM 5

1	4220	100	271/310	<b><i>Insufficient budget allocated.</i></b>
1	4230	100	1,479/1,500	<b><i>Insufficient budget allocated. Expected overspend in year.</i></b>
1	4307	100	2,082/0	<b><i>No budget allocated.</i></b>
1	4310	100	242/365	Budget adequate
1	4315	100	55/240	Complete for year. Underspend can be re-allocated £185.
2	4480	100	29,719/40,575	Allocation to wards, awaiting credit for one invoice.
2	4700	100	15,362/9,000	£6,880 consultant & recruitment costs. <b><i>Expected overspend – some could be met from 4000 &amp; 4410</i></b>
2	4330	200	14/8,000	<b>Reallocate majority of budget</b>
2	4335	200	2,057/50	<b>Reimbursement expected from DCC</b>
2	4000	300	0/9,710	<b><i>Agreed reallocation to administration</i></b>
2	4055	300	0/300	<b><i>Agreed reallocation to administration</i></b>
2	4060	300	0/21,000	<b>Full budget for all allotment sites to be allocated</b>
2	4110	300	203/0	<b><i>Budget to be allocated from 4060/300</i></b>
2	4220	300	0/4,800	<b>Full budget for all allotment sites to be allocated</b>

**Recommendations:** The Committee should consider the report alongside the revised budget across newly created cost codes; and make any comments upon spend to date.

## Detailed Income &amp; Expenditure by Budget Heading 31.10.25

Month No: 7

## Cost Centre Report

	Actual Current	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent
<u>100 Admin</u>							
1076 Precept	121,017	242,033	242,033	0			100.0%
1200 Bank interest	1,240	3,792	6,500	2,708			58.3%
1400 LCTSS Grant from DCC	208	415	415	0			100.0%
1500 Wayleave	0	0	52	52			0.0%
1600 Misc Income	0	110	0	(110)			0.0%
Admin :- Income	<b>122,464</b>	<b>246,350</b>	<b>249,000</b>	<b>2,650</b>			<b>98.9%</b>
4000 Salaries	3,741	22,117	65,601	43,484		43,484	33.7%
4001 ERS NI	436	2,567	0	(2,567)		(2,567)	0.0%
4002 Superannuation	729	4,313	0	(4,313)		(4,313)	0.0%
4005 Temporary Staff	0	3,132	0	(3,132)		(3,132)	0.0%
4020 Staff & Members Training	0	1,491	500	(991)		(991)	298.3%
4025 Members Training Conferences	1,395	3,595	7,500	3,905		3,905	47.9%
4050 Travelling & Subs Expenses Mem	0	604	0	(604)		(604)	0.0%
4055 Mileage	0	13	0	(13)		(13)	0.0%
4060 Other Expenses	0	0	1,600	1,600		1,600	0.0%
4070 Chairmans Allowance	0	1,513	1,513	0		0	100.0%
4075 Chair's Charity	0	0	1,000	1,000		1,000	0.0%
4080 GDPR Data Protection	0	47	50	3		3	94.0%
4090 Audit	0	(840)	0	840		840	0.0%
4095 Bank Charges	0	30	0	(30)		(30)	0.0%
4100 Stationery	33	503	900	397		397	55.9%
4101 Office Equipment (inc Shreddin	0	176	400	224		224	44.1%
4102 Postage	44	322	0	(322)		(322)	0.0%
4105 Refreshments	0	16	0	(16)		(16)	0.0%
4110 I.T.	115	3,339	2,850	(489)		(489)	117.2%
4111 Photocopier	631	924	500	(424)		(424)	184.9%
4115 Subscriptions	0	3,849	3,600	(249)		(249)	106.9%
4120 Newsletter	0	0	500	500		500	0.0%
4150 Insurance	0	5,137	5,060	(77)		(77)	101.5%
4160 Elections	25,929	25,929	1,000	(24,929)		(24,929)	2592.9%
4200 Electricity	52	322	700	378		378	46.0%
4210 Gas	0	595	1,600	1,005		1,005	37.2%
4220 Water	92	271	310	39		39	87.4%
4230 Telephone inc Broadband	254	1,479	1,500	21		21	98.6%
4305 Building Repairs & D.D.A.	0	25	3,000	2,975		2,975	0.8%
4307 Cleaning	152	2,082	0	(2,082)		(2,082)	0.0%
4310 Service of fire ext/alarms	133	242	365	123		123	66.3%
4315 Portable Appliance Testing	0	55	240	185		185	22.9%
4340 Dog Poo Bags	103	2,032	5,250	3,218		3,218	38.7%

## Detailed Income &amp; Expenditure by Budget Heading 31.10.25

Month No: 7

## Cost Centre Report

	Actual Current	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent
4400 Civic Functions	180	430	1,500	1,070		1,070	28.7%
4410 Contingencies	0	0	4,000	4,000		4,000	0.0%
4450 Community Support	0	567	3,000	2,433		2,433	18.9%
4460 Community Highways Worker	0	0	24,261	24,261		24,261	0.0%
4480 Carrside Youth Club	4,565	29,719	40,575	10,856		10,856	73.2%
4700 Miscellaneous - Expenditure	1,805	15,362	9,000	(6,362)		(6,362)	170.7%
<b>Admin :- Indirect Expenditure</b>	<b>40,389</b>	<b>131,958</b>	<b>187,875</b>	<b>55,917</b>	<b>0</b>	<b>55,917</b>	<b>70.2%</b>
<b>Net Income over Expenditure</b>	<b>82,075</b>	<b>114,391</b>	<b>61,125</b>	<b>(53,266)</b>			
<u>200 Open Spaces</u>							
4330 Planting/Environmental imp.	0	14	8,000	7,986		7,986	0.2%
4335 Parish Paths	0	2,057	50	(2,007)		(2,007)	4114.0%
4345 Land Rent - Deerness Walk	0	75	0	(75)		(75)	0.0%
<b>Open Spaces :- Indirect Expenditure</b>	<b>0</b>	<b>2,146</b>	<b>8,050</b>	<b>5,904</b>	<b>0</b>	<b>5,904</b>	<b>26.7%</b>
<b>Net Expenditure</b>	<b>0</b>	<b>(2,146)</b>	<b>(8,050)</b>	<b>(5,904)</b>			
<u>300 Allotments - General</u>							
1300 Rents	84	18,943	23,520	4,577			80.5%
<b>Allotments - General :- Income</b>	<b>84</b>	<b>18,943</b>	<b>23,520</b>	<b>4,577</b>			<b>80.5%</b>
4000 Salaries	0	0	9,710	9,710		9,710	0.0%
4055 Mileage	0	0	300	300		300	0.0%
4060 Other Expenses	0	0	21,000	21,000		21,000	0.0%
4110 I.T.	0	769	0	(769)		(769)	0.0%
4220 Water	0	0	4,800	4,800		4,800	0.0%
4700 Miscellaneous - Expenditure	0	3	0	(3)		(3)	0.0%
<b>Allotments - General :- Indirect Expenditure</b>	<b>0</b>	<b>771</b>	<b>35,810</b>	<b>35,039</b>	<b>0</b>	<b>35,039</b>	<b>2.2%</b>
<b>Net Income over Expenditure</b>	<b>84</b>	<b>18,172</b>	<b>(12,290)</b>	<b>(30,462)</b>			
<u>301 Alder Park Allotments</u>							
4220 Water	0	55	0	(55)		(55)	0.0%
4300 Repairs & Maintance	56	106	0	(106)		(106)	0.0%
4320 Grass Cutting	0	600	0	(600)		(600)	0.0%
<b>Alder Park Allotments :- Indirect Expenditure</b>	<b>56</b>	<b>760</b>	<b>0</b>	<b>(760)</b>	<b>0</b>	<b>(760)</b>	
<b>Net Expenditure</b>	<b>(56)</b>	<b>(760)</b>	<b>0</b>	<b>760</b>			

## Detailed Income &amp; Expenditure by Budget Heading 31.10.25

Month No: 7

## Cost Centre Report

	Actual Current	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent
<u>302 Black Road Allotments</u>							
4220 Water	0	204	0	(204)		(204)	0.0%
4300 Repairs & Maintenance	0	8	0	(8)		(8)	0.0%
Black Road Allotments :- Indirect Expenditure	<b>0</b>	<b>212</b>	<b>0</b>	<b>(212)</b>	<b>0</b>	<b>(212)</b>	
<b>Net Expenditure</b>	<b>0</b>	<b>(212)</b>	<b>0</b>	<b>212</b>			
<u>303 Broompark Allotments</u>							
4220 Water	0	63	0	(63)		(63)	0.0%
4300 Repairs & Maintenance	18	18	0	(18)		(18)	0.0%
Broompark Allotments :- Indirect Expenditure	<b>18</b>	<b>80</b>	<b>0</b>	<b>(80)</b>	<b>0</b>	<b>(80)</b>	
<b>Net Expenditure</b>	<b>(18)</b>	<b>(80)</b>	<b>0</b>	<b>80</b>			
<u>304 Cockhouse Lane Allotments</u>							
4220 Water	0	78	0	(78)		(78)	0.0%
4505 Skips	230	230	0	(230)		(230)	0.0%
Cockhouse Lane Allotments :- Indirect Expenditure	<b>230</b>	<b>308</b>	<b>0</b>	<b>(308)</b>	<b>0</b>	<b>(308)</b>	
<b>Net Expenditure</b>	<b>(230)</b>	<b>(308)</b>	<b>0</b>	<b>308</b>			
<u>305 Commercial Street Allotments</u>							
4220 Water	0	155	0	(155)		(155)	0.0%
4300 Repairs & Maintenance	0	2,165	0	(2,165)		(2,165)	0.0%
Commercial Street Allotments :- Indirect Expenditure	<b>0</b>	<b>2,320</b>	<b>0</b>	<b>(2,320)</b>	<b>0</b>	<b>(2,320)</b>	
<b>Net Expenditure</b>	<b>0</b>	<b>(2,320)</b>	<b>0</b>	<b>2,320</b>			
<u>306 Durham Road Allotments</u>							
4220 Water	0	69	0	(69)		(69)	0.0%
4500 Pest Control	0	512	0	(512)		(512)	0.0%
4505 Skips	0	230	0	(230)		(230)	0.0%
Durham Road Allotments :- Indirect Expenditure	<b>0</b>	<b>811</b>	<b>0</b>	<b>(811)</b>	<b>0</b>	<b>(811)</b>	
<b>Net Expenditure</b>	<b>0</b>	<b>(811)</b>	<b>0</b>	<b>811</b>			
<u>307 Empire Fields Allotments</u>							
4220 Water	0	652	0	(652)		(652)	0.0%
Empire Fields Allotments :- Indirect Expenditure	<b>0</b>	<b>652</b>	<b>0</b>	<b>(652)</b>	<b>0</b>	<b>(652)</b>	
<b>Net Expenditure</b>	<b>0</b>	<b>(652)</b>	<b>0</b>	<b>652</b>			

## Detailed Income &amp; Expenditure by Budget Heading 31.10.25

Month No: 7

## Cost Centre Report

	Actual Current	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent
<b>308 Folds Close Allotments</b>							
4220 Water	(89)	114	0	(114)		(114)	0.0%
4300 Repairs & Maintenance	0	260	0	(260)		(260)	0.0%
Folds Close Allotments :- Indirect Expenditure	<b>(89)</b>	<b>374</b>	<b>0</b>	<b>(374)</b>	<b>0</b>	<b>(374)</b>	
<b>Net Expenditure</b>	<b>89</b>	<b>(374)</b>	<b>0</b>	<b>374</b>			
<b>309 Hamilton Row Allotments</b>							
4220 Water	182	297	0	(297)		(297)	0.0%
4320 Grass Cutting	0	675	0	(675)		(675)	0.0%
4505 Skips	230	230	0	(230)		(230)	0.0%
Hamilton Row Allotments :- Indirect Expenditure	<b>412</b>	<b>1,202</b>	<b>0</b>	<b>(1,202)</b>	<b>0</b>	<b>(1,202)</b>	
<b>Net Expenditure</b>	<b>(412)</b>	<b>(1,202)</b>	<b>0</b>	<b>1,202</b>			
<b>310 High Browney Allotments</b>							
4220 Water	0	204	0	(204)		(204)	0.0%
4300 Repairs & Maintenance	0	185	0	(185)		(185)	0.0%
High Browney Allotments :- Indirect Expenditure	<b>0</b>	<b>390</b>	<b>0</b>	<b>(390)</b>	<b>0</b>	<b>(390)</b>	
<b>Net Expenditure</b>	<b>0</b>	<b>(390)</b>	<b>0</b>	<b>390</b>			
<b>311 High Meadowfield Allotments</b>							
4220 Water	0	127	0	(127)		(127)	0.0%
High Meadowfield Allotments :- Indirect Expenditure	<b>0</b>	<b>127</b>	<b>0</b>	<b>(127)</b>	<b>0</b>	<b>(127)</b>	
<b>Net Expenditure</b>	<b>0</b>	<b>(127)</b>	<b>0</b>	<b>127</b>			
<b>312 Langley Grove Allotments</b>							
4220 Water	61	249	0	(249)		(249)	0.0%
4300 Repairs & Maintenance	79	130	0	(130)		(130)	0.0%
4700 Miscellaneous - Expenditure	(25)	(25)	0	25		25	0.0%
Langley Grove Allotments :- Indirect Expenditure	<b>116</b>	<b>355</b>	<b>0</b>	<b>(355)</b>	<b>0</b>	<b>(355)</b>	
<b>Net Expenditure</b>	<b>(116)</b>	<b>(355)</b>	<b>0</b>	<b>355</b>			
<b>313 Low Browney Allotments</b>							
4220 Water	0	687	0	(687)		(687)	0.0%
4300 Repairs & Maintenance	0	75	0	(75)		(75)	0.0%
4500 Pest Control	0	590	0	(590)		(590)	0.0%

## Detailed Income &amp; Expenditure by Budget Heading 31.10.25

Month No: 7

## Cost Centre Report

	Actual Current	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent
4505 Skips	0	230	0	(230)		(230)	0.0%
Low Browney Allotments :- Indirect Expenditure	<b>0</b>	<b>1,582</b>	<b>0</b>	<b>(1,582)</b>	<b>0</b>	<b>(1,582)</b>	
<b>Net Expenditure</b>	<b>0</b>	<b>(1,582)</b>	<b>0</b>	<b>1,582</b>			
<u>314 Low Meadowfield Allotments</u>							
4220 Water	0	117	0	(117)		(117)	0.0%
4300 Repairs & Maintenance	140	140	0	(140)		(140)	0.0%
Low Meadowfield Allotments :- Indirect Expenditure	<b>140</b>	<b>257</b>	<b>0</b>	<b>(257)</b>	<b>0</b>	<b>(257)</b>	
<b>Net Expenditure</b>	<b>(140)</b>	<b>(257)</b>	<b>0</b>	<b>257</b>			
<u>315 Station Avenue Allotments</u>							
4220 Water	0	65	0	(65)		(65)	0.0%
4300 Repairs & Maintenance	0	1	0	(1)		(1)	0.0%
Station Avenue Allotments :- Indirect Expenditure	<b>0</b>	<b>66</b>	<b>0</b>	<b>(66)</b>	<b>0</b>	<b>(66)</b>	
<b>Net Expenditure</b>	<b>0</b>	<b>(66)</b>	<b>0</b>	<b>66</b>			
<u>400 Brandon Ward</u>							
4320 Grass Cutting	0	3,751	0	(3,751)		(3,751)	0.0%
4350 Street Light Maint & Electric	272	272	0	(272)		(272)	0.0%
4450 Community Support	0	3,328	0	(3,328)		(3,328)	0.0%
4600 Brandon	0	0	20,902	20,902		20,902	0.0%
Brandon Ward :- Indirect Expenditure	<b>272</b>	<b>7,351</b>	<b>20,902</b>	<b>13,551</b>	<b>0</b>	<b>13,551</b>	<b>35.2%</b>
<b>Net Expenditure</b>	<b>(272)</b>	<b>(7,351)</b>	<b>(20,902)</b>	<b>(13,551)</b>			
<u>410 Meadowfield Ward</u>							
4200 Electricity	17	102	0	(102)		(102)	0.0%
4320 Grass Cutting	0	1,350	0	(1,350)		(1,350)	0.0%
4450 Community Support	0	1,246	0	(1,246)		(1,246)	0.0%
4610 Meadowfield	0	0	8,353	8,353		8,353	0.0%
Meadowfield Ward :- Indirect Expenditure	<b>17</b>	<b>2,698</b>	<b>8,353</b>	<b>5,655</b>	<b>0</b>	<b>5,655</b>	<b>32.3%</b>
<b>Net Expenditure</b>	<b>(17)</b>	<b>(2,698)</b>	<b>(8,353)</b>	<b>(5,655)</b>			
<u>420 Langley Moor Ward</u>							
4200 Electricity	17	103	0	(103)		(103)	0.0%
4350 Street Light Maint & Electric	195	195	0	(195)		(195)	0.0%
4450 Community Support	0	250	0	(250)		(250)	0.0%

## Detailed Income &amp; Expenditure by Budget Heading 31.10.25

Month No: 7

## Cost Centre Report

	Actual Current	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent
4620 Langley Moor	0	0	3,617	3,617		3,617	0.0%
Langley Moor Ward :- Indirect Expenditure	<b>212</b>	<b>548</b>	<b>3,617</b>	<b>3,069</b>	<b>0</b>	<b>3,069</b>	<b>15.1%</b>
<b>Net Expenditure</b>	<b>(212)</b>	<b>(548)</b>	<b>(3,617)</b>	<b>(3,069)</b>			
<u>430 New Brancepeth Ward</u>							
4200 Electricity	17	120	0	(120)		(120)	0.0%
4320 Grass Cutting	0	600	0	(600)		(600)	0.0%
4450 Community Support	0	1,050	0	(1,050)		(1,050)	0.0%
4630 New Brancepeth	0	0	4,205	4,205		4,205	0.0%
New Brancepeth Ward :- Indirect Expenditure	<b>17</b>	<b>1,770</b>	<b>4,205</b>	<b>2,435</b>	<b>0</b>	<b>2,435</b>	<b>42.1%</b>
<b>Net Expenditure</b>	<b>(17)</b>	<b>(1,770)</b>	<b>(4,205)</b>	<b>(2,435)</b>			
<u>440 Ushaw Moor Ward</u>							
4200 Electricity	17	58	0	(58)		(58)	0.0%
4325 Play Area	0	202	0	(202)		(202)	0.0%
4450 Community Support	0	1,500	0	(1,500)		(1,500)	0.0%
4640 Ushaw Moor	0	0	13,560	13,560		13,560	0.0%
4700 Miscellaneous - Expenditure	22	152	0	(152)		(152)	0.0%
Ushaw Moor Ward :- Indirect Expenditure	<b>39</b>	<b>1,912</b>	<b>13,560</b>	<b>11,648</b>	<b>0</b>	<b>11,648</b>	<b>14.1%</b>
<b>Net Expenditure</b>	<b>(39)</b>	<b>(1,912)</b>	<b>(13,560)</b>	<b>(11,648)</b>			
<u>450 Esh Winning Ward</u>							
4200 Electricity	17	103	0	(103)		(103)	0.0%
4320 Grass Cutting	0	3,894	0	(3,894)		(3,894)	0.0%
4325 Play Area	0	102	0	(102)		(102)	0.0%
4450 Community Support	0	750	0	(750)		(750)	0.0%
4650 Esh Winning	0	0	13,703	13,703		13,703	0.0%
Esh Winning Ward :- Indirect Expenditure	<b>17</b>	<b>4,849</b>	<b>13,703</b>	<b>8,854</b>	<b>0</b>	<b>8,854</b>	<b>35.4%</b>
<b>Net Expenditure</b>	<b>(17)</b>	<b>(4,849)</b>	<b>(13,703)</b>	<b>(8,854)</b>			
Grand Totals:- Income	<b>122,548</b>	<b>265,293</b>	<b>272,520</b>	<b>7,227</b>			<b>97.3%</b>
Expenditure	<b>41,845</b>	<b>163,500</b>	<b>296,075</b>	<b>132,575</b>	<b>0</b>	<b>132,575</b>	<b>55.2%</b>
<b>Net Income over Expenditure</b>	<b>80,702</b>	<b>101,792</b>	<b>(23,555)</b>	<b>(125,347)</b>			
<b>Movement to/(from) Gen Reserve</b>	<b>80,702</b>	<b>101,792</b>	<b>(23,555)</b>	<b>(125,347)</b>			

**BRANDON & BYSHOTTLES PARISH COUNCIL**

**FINANCE COMMITTEE**

**10<sup>th</sup> December 2025**

**Bank Reconciliations**

1. **PURPOSE** – Finance Committee to receive bank reconciliations for all cashbooks for July to October 2025 and appoint a member to verify against bank statements and sign in accordance with Financial Regulation 2.6.

2. **BACKGROUND**

The Council's accounts are processed on the Rialtas Omega finance software. Individual cashbooks have been set up for the Cooperative Bank current and deposit accounts; CCLA Public Sector Deposit account and petty cash.

Each account is reconciled monthly prior to month end close down to ensure all transactions are properly accounted for.

Financial Regulation 2.6 states "At least once in each quarter, and at each financial year end, a member other than the Chair shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign and date the reconciliations and the original bank statements (or similar document) as evidence of this. This activity, including any exceptions, shall be reported to and noted by the Finance Committee."

The Committee is therefore presented with the bank reconciliation statements for July – October 2025 (attached) and is invited to nominate a councillor to verify these against the relevant statement.

3. **RECOMMENDATION** – Committee is recommended to receive the bank reconciliations and appoint a Member to verify the documents in accordance with Council Policy.

**S J Shippen FCG, FSLCC, CMC**  
**LGRC Governance Consultant**

**Bank Reconciliation Statement as at 31/07/2025  
for Cashbook 1 - CO OP Bank Current**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
CO OP Bank Current	31/07/2025	127	19,594.28
			19,594.28
<b><u>Unpresented Payments (Minus)</u></b>		<b><u>Amount</u></b>	
		0.00	
			0.00
			19,594.28
<b><u>Unpresented Receipts (Plus)</u></b>			
		0.00	
			0.00
			19,594.28
		<b>Balance per Cash Book is :-</b>	<b>16,544.28</b>
		<b>Difference Excluding Adjustments is :-</b>	<b>3,050.00</b>
<b><u>Adjustments to Reconciliation</u></b>			
31/03/2025 140      Browney Academy		2,850.00	
31/03/2025 130      Sunderland City Council		20.00	
31/03/2025 138      NEREO		180.00	
			3,050.00
		<b>Unreconciled Difference is :-</b>	<b>0.00</b>

**Signatory 1:**

Name ..... Signed ..... Date .....

**Signatory 2:**

Name ..... Signed ..... Date .....

Bank Reconciliation Statement as at 31/08/2025  
for Cashbook 1 - CO OP Bank Current

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
CO OP Bank Current	31/08/2025	131	22,976.44
			<u>22,976.44</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			22,976.44
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			22,976.44
		<b>Balance per Cash Book is :-</b>	<b>22,776.44</b>
		<b>Difference Excluding Adjustments is :-</b>	<b>200.00</b>
<u>Adjustments to Reconciliation</u>			
31/03/2025 130 Sunderland City Council		20.00	
31/03/2025 138 NEREO		180.00	
			<u>200.00</u>
		<b>Unreconciled Difference is :-</b>	<b><u>0.00</u></b>

**Signatory 1:**

Name ..... Signed ..... Date .....

**Signatory 2:**

Name ..... Signed ..... Date .....

Bank Reconciliation Statement as at 30/09/2025  
for Cashbook 1 - CO OP Bank Current

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
CO OP Bank Current	30/09/2025	133	10,859.33
			<u>10,859.33</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			10,859.33
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			10,859.33
		<b>Balance per Cash Book is :-</b>	<b>10,839.33</b>
		<b>Difference Excluding Adjustments is :-</b>	<b>20.00</b>
<u>Adjustments to Reconciliation</u>			
31/03/2025 130	Sunderland City Council	20.00	
			<u>20.00</u>
		<b>Unreconciled Difference is :-</b>	<b><u>0.00</u></b>

**Signatory 1:**

Name ..... Signed ..... Date .....

**Signatory 2:**

Name ..... Signed ..... Date .....

Bank Reconciliation Statement as at 31/10/2025  
for Cashbook 1 - CO OP Bank Current

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
CO OP Bank Current	31/10/2025		9,655.76
			<u>9,655.76</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			9,655.76
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			9,655.76
		<b>Balance per Cash Book is :-</b>	<b>9,635.76</b>
		<b>Difference Excluding Adjustments is :-</b>	<b>20.00</b>
<u>Adjustments to Reconciliation</u>			
31/03/2025 130 Sunderland City Council		20.00	
			<u>20.00</u>
		<b>Unreconciled Difference is :-</b>	<b><u>0.00</u></b>

**Signatory 1:**

Name ..... Signed ..... Date .....

**Signatory 2:**

Name ..... Signed ..... Date .....

**Bank Reconciliation Statement as at 31/07/2025  
for Cashbook 2 - CO OP Bank Deposit Account**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
CO OP Bank Deposit Account	31/07/2025	313	75,956.69
			<u>75,956.69</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			75,956.69
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			75,956.69
		<b>Balance per Cash Book is :-</b>	<b>75,956.69</b>
		<b>Difference is :-</b>	<b>0.00</b>

**Signatory 1:**

Name ..... Signed ..... Date .....

**Signatory 2:**

Name ..... Signed ..... Date .....

**Bank Reconciliation Statement as at 31/08/2025  
for Cashbook 2 - CO OP Bank Deposit Account**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
CO OP Bank Deposit Account	31/08/2025		75,956.69
			<u>75,956.69</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			75,956.69
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			75,956.69
		<b>Balance per Cash Book is :-</b>	<b>75,956.69</b>
		<b>Difference is :-</b>	<b>0.00</b>

**Signatory 1:**

Name ..... Signed ..... Date .....

**Signatory 2:**

Name ..... Signed ..... Date .....

**Bank Reconciliation Statement as at 31/10/2025  
for Cashbook 2 - CO OP Bank Deposit Account**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
CO OP Bank Deposit Account	31/10/2025	314	176,720.76
			<u>176,720.76</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			176,720.76
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			176,720.76
		<b>Balance per Cash Book is :-</b>	<b>176,720.76</b>
		<b>Difference is :-</b>	<b>0.00</b>

**Signatory 1:**

Name ..... Signed ..... Date .....

**Signatory 2:**

Name ..... Signed ..... Date .....

**Bank Reconciliation Statement as at 30/09/2025  
for Cashbook 2 - CO OP Bank Deposit Account**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
CO OP Bank Deposit Account	30/09/2025		75,956.69
			<u>75,956.69</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			75,956.69
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			75,956.69
		<b>Balance per Cash Book is :-</b>	<b>75,956.69</b>
		<b>Difference is :-</b>	<b>0.00</b>

**Signatory 1:**

Name ..... Signed ..... Date .....

**Signatory 2:**

Name ..... Signed ..... Date .....

Bank Reconciliation Statement as at 31/07/2025  
for Cashbook 4 - Petty Cash

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
Petty Cash	31/07/2025		184.88
			<u>184.88</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			184.88
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			184.88
		<b>Balance per Cash Book is :-</b>	<b>184.88</b>
		<b>Difference is :-</b>	<b>0.00</b>

**Signatory 1:**

Name ..... Signed ..... Date .....

**Signatory 2:**

Name ..... Signed ..... Date .....

**Bank Reconciliation Statement as at 31/08/2025  
for Cashbook 4 - Petty Cash**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
Petty Cash	31/08/2025		249.99
			<hr/> 249.99
<b><u>Unpresented Payments (Minus)</u></b>		<b><u>Amount</u></b>	
		0.00	
			<hr/> 0.00
			249.99
<b><u>Unpresented Receipts (Plus)</u></b>			
		0.00	
			<hr/> 0.00
			249.99
		<b>Balance per Cash Book is :-</b>	<b>249.99</b>
		<b>Difference is :-</b>	<b>0.00</b>

**Signatory 1:**

Name ..... Signed ..... Date .....

**Signatory 2:**

Name ..... Signed ..... Date .....

Bank Reconciliation Statement as at 30/09/2025  
for Cashbook 4 - Petty Cash

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
Petty Cash	30/09/2025		249.99
			<u>249.99</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			249.99
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			249.99
		<b>Balance per Cash Book is :-</b>	<b>249.99</b>
		<b>Difference is :-</b>	<b>0.00</b>

**Signatory 1:**

Name ..... Signed ..... Date .....

**Signatory 2:**

Name ..... Signed ..... Date .....

Bank Reconciliation Statement as at 31/10/2025  
for Cashbook 4 - Petty Cash

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
Petty Cash	31/10/2025		250.00
			<u>250.00</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			250.00
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			250.00
		<b>Balance per Cash Book is :-</b>	<b>250.00</b>
		<b>Difference is :-</b>	<b>0.00</b>

**Signatory 1:**

Name ..... Signed ..... Date .....

**Signatory 2:**

Name ..... Signed ..... Date .....

Bank Reconciliation Statement as at 31/07/2025  
for Cashbook 3 - CCLA - PSDF

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
CCLA - PSDF	31/07/2025		142,823.68
			<u>142,823.68</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			142,823.68
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			142,823.68
		<b>Balance per Cash Book is :-</b>	<b>142,823.68</b>
		<b>Difference is :-</b>	<b>0.00</b>

**Signatory 1:**

Name ..... Signed ..... Date .....

**Signatory 2:**

Name ..... Signed ..... Date .....

Bank Reconciliation Statement as at 31/08/2025  
for Cashbook 3 - CCLA - PSDF

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
CCLA - PSDF	31/08/2025		143,336.43
			<u>143,336.43</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			143,336.43
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			143,336.43
		<b>Balance per Cash Book is :-</b>	<b>143,336.43</b>
		<b>Difference is :-</b>	<b>0.00</b>

**Signatory 1:**

Name ..... Signed ..... Date .....

**Signatory 2:**

Name ..... Signed ..... Date .....

Bank Reconciliation Statement as at 30/09/2025  
for Cashbook 3 - CCLA - PSDF

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
CCLA - PSDF	30/09/2025		143,835.64
			<u>143,835.64</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			143,835.64
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			143,835.64
		<b>Balance per Cash Book is :-</b>	<b>143,835.64</b>
		<b>Difference is :-</b>	<b>0.00</b>

**Signatory 1:**

Name ..... Signed ..... Date .....

**Signatory 2:**

Name ..... Signed ..... Date .....

**Bank Reconciliation Statement as at 31/10/2025  
for Cashbook 3 - CCLA - PSDF**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
CCLA - PSDF	31/10/2025		144,311.42
			<u>144,311.42</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			144,311.42
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			144,311.42
		<b>Balance per Cash Book is :-</b>	<b>144,311.42</b>
		<b>Difference is :-</b>	<b>0.00</b>

**Signatory 1:**

Name ..... Signed ..... Date .....

**Signatory 2:**

Name ..... Signed ..... Date .....

**BRANDON & BYSHOTTLES PARISH COUNCIL**  
**FINANCE COMMITTEE**  
**10<sup>th</sup> December 2025**

**Budget Report**

1. **PURPOSE** – Finance Committee to consider a revised budget allocation for 2025/26 and a draft budget for 2026/27.

2. **BACKGROUND**

The Council's accounts are now processed on the Rialtas Omega finance software where a range of additional codes have been set up to make tracking.

3. **2025/26 Revised Budget Proposal**

The 2025/16 budget had several areas where grouping occurred leading to a lack of clarity. As the 2024/25 year end had codes analysed, these were used to create a better financial system for the Council.

Officers have carefully managed spend to date in the year, with the knowledge of the potential to reduce budget spend.

Ward budgets, particularly on community support will be challenging, but can be met from existing reserves held for each ward.

The Committee is therefore presented with a revised draft budget for 2025/26 which results in a saving from the original planned overspend.

4. **2026/27 Ward Budgets**

The ward budgets were included. It was noted that there appeared to be a discrepancy in how the budgets were allocated in the previous year. The ward budgets have now been recalculated to ensure each ward receives an equal share based on the number of electors.

5. **2026/27 Draft Budget**

The draft budget attached is that which was presented to an informal budget briefing with councillors on Tuesday 2 December. Due to publication requirements, any updates requested will be added to a revised draft to be presented at the meeting and the impact explained.

The role of the Finance Committee is to provide scrutiny prior to a recommendation being made to Council in January.

There is opportunity to request officers bring back a revised draft, if required, to a special meeting of the Committee ahead of the Council meeting.

If only minor adjustments are required, officers can implement changes ahead of a proposal.

- 6. RECOMMENDATION** – Committee is recommended to
  1. Review for approval the 2025/26 Revised Budget;
  2. Review and approval of the recalculated ward budget allocations for 2025/26 – 2026/27;
  3. Review the 2026/27 Draft Budget for recommendation to Council;
  4. Instruct Officers of any required actions to be taken on the 2026/27 budget proposal.

**S J Shippen FCG, FSLCC, CMC  
LGRC Governance Consultant**

**Brandon and Byshottles PC**  
**Draft Budget 2026/27 V2**

		Last Year 24/25		Current Year 2025/26		Current Year 2025/26		Next Year 2026/27			NOTES
		Budget	Actual	Agreed	Actual YTD 30/09/25	REVISED Difference		Proposed	Difference to 25/26 revised	% Change	
<b>100</b>	<b>Admin</b>										
1076	Precept	241,625	241,625	242,033	121,017	242,033	-	278,617	36,584	15.12	
1200	Bank interest	3,500	11,111	6,500	2,552	6,500	-	6,500	-		
1400	LCTSS Grant from DCC	902	902	415	208	415	-	-	415		
1500	Wayleave	54	53	52	-	52	-	53	1		
1600	Misc Income	-	79	-	110	-	-	-	-		
	<b>Total Income</b>	<b>246,081</b>	<b>253,770</b>	<b>249,000</b>	<b>123,887</b>	<b>249,000</b>	<b>-</b>	<b>285,170</b>	<b>36,170</b>	<b>14.53</b>	
4000	Salaries )		40,464	65,601	18,376	40,820	- 24,781	67,446	26,626		REVISED Clerk +Asst only
4001	ERS NI )		12,576	-	2,131	4,747	4,747	7,867	3,120		REVISED Clerk +Asst only
4002	Superannuation )	54,700	10,770	-	3,583	7,960	7,960	12,078	4,118		REVISED Clerk +Asst only
4005	Temporary Staff	-	8,913	-	3,132	3,132	3,132	-	3,132		
4020	Staff & Members Training	500	155	500	1,491	2,000	1,500	2,000	-		
4025	Members Training Conferences )		5,500	7,500	2,200	4,500	- 3,000	4,500	-		
4050	Travelling & Subs Expenses Mem )	7,500	1,230	-	604	1,500	1,500	1,500	-		
4055	Mileage	-	-	-	13	50	50	150	100		
4060	Other Expenses	-	-	1,600	-	-	- 1,600	-	-		
4070	Chairmans Allowance	1,515	1,475	1,513	1,513	1,513	-	1,513	-		
4075	Chair's Charity	1,000	3,933	1,000	-	1,000	-	1,000	-		
4080	GDPR Data Protection	50	40	50	47	47	- 3	47	-		
4090	Audit	-	1,290	-	840	1,390	1,390	1,407	17		
4095	Bank Charges	-	220	-	30	50	50	50	-		
4100	Stationery	1,000	1,139	900	470	900	-	900	-		
4101	Office Equipment (inc Shreddin	450	464	400	176	470	70	470	-		
4102	Postage )		1,690	-	279	900	900	900	-		
4105	Refreshments )	2,020	135	-	16	107	107	100	- 7		
4110	I.T.	900	6,442	2,850	3,224	4,200	1,350	4,200	-		
4111	Photocopier	800	531	500	293	1,200	700	1,220	20		
4115	Subscriptions	3,330	3,662	3,600	3,849	4,160	560	4,205	45		
4120	Newsletter	500	-	500	-	-	- 500	-	-		
4150	Insurance	4,600	4,931	5,060	5,137	5,137	77	5,293	156		
4160	Elections	1,000	-	1,000	-	7,105	6,105	8,500	1,395		invoice £25929 - EMR £18,824
4200	Electricity	685	684	700	271	690	- 10	700	10		
4210	Gas	2,060	1,871	1,600	595	1,875	275	1,900	25		
4220	Water	310	323	310	179	360	50	370	10		
4230	Telephone inc Broadband	1,300	2,051	1,500	1,189	2,830	1,330	3,270	440		includes mobile
4305	Building Repairs & D.D.A.	3,000	781	3,000	25	500	- 2,500	500	-		
4307	Cleaning	-	2,240	-	1,930	3,000	3,000	2,500	- 500		
4310	Service of fire ext/alarms	275	357	365	109	365	-	375	10		
4315	Portable Appliance Testing	190	194	240	55	55	- 185	60	5		
4340	Dog Poo Bags	5,000	3,397	5,250	1,928	3,458	- 1,792	3,562	104		2 pallets p/a? Charge for bags?

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		Last Year 24/25		Current Year 2025/26		Current Year 2025/26		Next Year 2026/27			NOTES
		Budget	Actual	Agreed	Actual YTD 30/09/25	REVISED Difference		Proposed	Difference to 25/26 revised	% Change	
4400	Civic Functions	1,500	875	1,500	250	1,500	-	1,500	-		
4410	Contingencies	5,000	-	4,000	-	-	- 4,000	-	-		Remove, use general reserve
4450	Community Support	3,000	2,180	3,000	567	2,200	- 800	2,200	-		
4460	Community Highways Worker	23,965	23,106	24,261	-	23,800	- 461	24,514	714		3%
4480	Carrside Youth Club	42,428	42,446	40,575	15,039	40,575	-	34,385	- 6,190		Quotation from Carrside - plus £7k allocation to wards
4700	Miscellaneous - Expenditure	8,000	14,856	9,000	13,557	20,000	11,000	9,000	- 11,000		
	Capital Purchases	-	7,383			-	-	7,000	7,000		2026/27 Requirement?? Desks, smoke detectors emergency lights
	<b>Overhead Expenditure</b>	<b>176,578</b>	<b>208,304</b>	<b>187,875</b>	<b>81,418</b>	<b>194,096</b>	<b>6,221</b>	<b>217,182</b>	<b>23,086</b>	<b>11.89</b>	
	<b>NET EXPENDITURE</b>	<b>- 69,503</b>	<b>- 45,466</b>	<b>- 61,125</b>	<b>- 42,469</b>	<b>- 54,904</b>	<b>6,221</b>	<b>- 67,988</b>	<b>- 13,084</b>	<b>23.83</b>	
<b>200</b>	<b>Open Spaces</b>										
	Parish Paths Grant	-	1,949	-	-	2,057	2,057	2,119	62		
	<b>Total Income</b>	<b>-</b>	<b>1,949</b>	<b>-</b>	<b>-</b>	<b>2,057</b>	<b>2,057</b>	<b>2,119</b>	<b>62</b>		
4330	Planting/Environmental imp.	7,917	-	8,000	14	800	- 7,200	800	-		
4335	Parish Paths	100	1,949	50	2,057	2,057	2,007	2,119	62		
4345	Land Rent - Deerness Walk	-	75	-	75	75	75	75	-		
	<b>Overhead Expenditure</b>	<b>8,017</b>	<b>2,024</b>	<b>8,050</b>	<b>2,146</b>	<b>2,932</b>	<b>- 5,118</b>	<b>2,994</b>	<b>62</b>	<b>2.11</b>	
	<b>NET EXPENDITURE</b>	<b>8,017</b>	<b>75</b>	<b>8,050</b>	<b>2,146</b>	<b>875</b>	<b>- 7,175</b>	<b>875</b>	<b>-</b>	<b>-</b>	

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		Last Year 24/25		Current Year 2025/26		Current Year 2025/26		Next Year 2026/27			NOTES
		Budget	Actual	Agreed	Actual YTD 30/09/25	REVISED Difference		Proposed	Difference to 25/26 revised	% Change	
<b>ALLOTMENTS</b>											
<b>300</b>	<b>Allotments - General</b>										
1300	Rents	23,520	4,268	23,520	18,859	23,127	- 393	25,330	2,203	9.53	Agreed increase
	<b>Total Income</b>	<b>23,520</b>	<b>4,268</b>	<b>23,520</b>	<b>18,859</b>	<b>23,127</b>	<b>- 393</b>	<b>25,330</b>	<b>2,203</b>	<b>9.53</b>	
4000	Salaries )			9,710	-	- - 9,710		-	-		Moved to admin
4055	Mileage )	6,000	6,000	300	-	- - 300		-	-		Moved to admin
4060	Other Expenses	18,000	5,913	21,000	-	- 21,000		-	-		REMOVE & ALLOCATE
4110	I.T.	-	686	-	769	769 769		790	21		
4220	Water	4,450	-	4,800	-	- - 4,800		-	-		REMOVE & ALLOCATE
4300	Repairs & Maintenance					8,071 8,071		11,000	2,929		Hold as central until utilised- EMR balance at YE
4700	Miscellaneous - Expenditure	-	-	-	3	10 10		50	40		
	<b>Overhead Expenditure</b>	<b>28,450</b>	<b>12,599</b>	<b>35,810</b>	<b>772</b>	<b>8,850 - 26,960</b>		<b>11,840</b>	<b>2,990</b>	<b>33.79</b>	
<b>301</b>	<b>Alder Park Allotments</b>										
4220	Water	-	152	-	55	200 200		206	6	3%	
4300	Repairs & Maintance	-	230	-	50	100 100		-	-		held in central fund
4320	Grass Cutting	-	-	-	600	600 600		618	18	3%	
4505	Skips		240			240 240		- - 240			Remove wards to pay - Allotment Committee
	<b>Overhead Expenditure</b>	<b>-</b>	<b>622</b>	<b>-</b>	<b>705</b>	<b>1,140 1,140</b>		<b>824 - 222 - 19.47</b>			
<b>302</b>	<b>Black Road Allotments</b>										
4220	Water	-	208	-	204	300 300		309	9	3%	
4300	Repairs & Maintance				8	17 17		- - 17			held in central fund
4500	Pest Control		516			538 538		- - 538			Remove wards to pay - Allotment Committee
4505	Skips		230			240 240		- - 240			Remove wards to pay - Allotment Committee
	<b>Overhead Expenditure</b>	<b>-</b>	<b>954</b>	<b>-</b>	<b>212</b>	<b>1,095 1,095</b>		<b>309 - 786 - 71.78</b>			

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		Budget	Actual	Agreed	Actual YTD 30/09/25	REVISED Difference		Proposed	Difference to 25/26 revised	% Change	
<b>303</b>	<b>Broompark Allotments</b>										
4220	Water	-	198	-	63	250	250	258	8		bill to May 25; 3%
4300	Repairs & Maintance		145				-	-	-		held in central fund
4505	Skips		240			240	240	-	-	240	Remove wards to pay - Allotment Committee
	<b>Overhead Expenditure</b>	-	<b>583</b>	-	<b>63</b>	<b>490</b>	<b>490</b>	<b>258</b>	-	<b>233</b>	- <b>47.45</b>
<b>304</b>	<b>Cockhouse Lane Allotments</b>										
4220	Water	-	127	-	78	160	160	165	5		
4300	Repairs & Maintance							-	-		
4505	Skips							-	-		Remove wards to pay - Allotment Committee
	<b>Overhead Expenditure</b>	-	<b>127</b>	-	<b>78</b>	<b>160</b>	<b>160</b>	<b>165</b>		<b>5</b>	<b>3.00</b>
<b>305</b>	<b>Commercial Street Allotments</b>										
4220	Water	-	356	-	155	300	300	309	9		3%
4300	Repairs & Maintance	-	347	-	2,165	2,500	2,500	-	-	2,500	held in central fund
4500	Pest Control		657			685	685	-	-	685	Remove wards to pay - Allotment Committee
4505	Skips		240			240	240	-	-	240	Remove wards to pay - Allotment Committee
	<b>Overhead Expenditure</b>	-	<b>1,600</b>	-	<b>2,320</b>	<b>3,725</b>	<b>3,725</b>	<b>309</b>	-	<b>3,416</b>	- <b>91.70</b>
<b>306</b>	<b>Durham Road Allotments</b>										
4220	Water	-	189	-	69	150	150	155	5		3%
4300	Repairs & Maintance							-	-		held in central fund
4500	Pest Control	-	455	-	512	512	512	-	-	512	Remove wards to pay - Allotment Committee
4505	Skips	-	-	-	230	230	230	-	-	230	Remove wards to pay - Allotment Committee
	<b>Overhead Expenditure</b>	-	<b>644</b>	-	<b>811</b>	<b>892</b>	<b>892</b>	<b>155</b>	-	<b>738</b>	- <b>82.68</b>

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		Budget	Actual	Agreed	Actual YTD 30/09/25	REVISED Difference		Proposed	Difference to 25/26 revised	% Change	
<b>307</b>	<b>Empire Fields Allotments</b>										
4220	Water	-	380	-	652	900	900	927	27	3%	
4300	Repairs & Maintance		1,500				-	-	-		held in central fund
4500	Pest Control		616			642	642	-	642		Remove wards to pay - Allotment Committee
	<b>Overhead Expenditure</b>	-	<b>2,496</b>	-	<b>652</b>	<b>1,542</b>	<b>1,542</b>	<b>927</b>	<b>- 615</b>	<b>- 39.88</b>	
<b>308</b>	<b>Folds Close Allotments</b>										
4220	Water	-	334	-	203	400	400	412	12	3%	
4300	Repairs & Maintance	-	500	-	260	300	300	-	300		held in central fund
	<b>Overhead Expenditure</b>	-	<b>834</b>	-	<b>463</b>	<b>700</b>	<b>700</b>	<b>412</b>	<b>- 288</b>	<b>- 41.14</b>	
<b>309</b>	<b>Hamilton Row Allotments</b>										
4220	Water	-	310	-	115	320	320	330	10	3%	
4300	Repairs & Maintance		630				-	-	-		held in central fund
4320	Grass Cutting	-	-	-	675	675	675	695	20	3%	
4500	Pest Control		417			435	435	-	435		Remove wards to pay - Allotment Committee
	<b>Overhead Expenditure</b>	-	<b>1,357</b>	-	<b>790</b>	<b>1,430</b>	<b>1,430</b>	<b>1,025</b>	<b>- 405</b>	<b>- 28.33</b>	
<b>310</b>	<b>High Browney Allotments</b>										
4220	Water	-	182	-	204	400	400	412	12	3%	
4300	Repairs & Maintance	-	1,558	-	185	200	200	-	200		held in central fund
4500	Pest Control		407			424	424	-	424		Remove wards to pay - Allotment Committee
4505	Skips		480			240	240	-	240		Remove wards to pay - Allotment Committee
	<b>Overhead Expenditure</b>	-	<b>2,627</b>	-	<b>389</b>	<b>1,264</b>	<b>1,264</b>	<b>412</b>	<b>- 852</b>	<b>- 67.41</b>	

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		Budget	Actual	Agreed	Actual YTD 30/09/25	REVISED Difference		Proposed	Difference to 25/26 revised	% Change	
<b>311</b>	<b>High Meadowfield Allotments</b>										
4220	Water	-	142	-	127	250	250	258	8	3%	
4300	Repairs & Maintance		150				-	-	-		held in central fund
	<b>Overhead Expenditure</b>	-	<b>292</b>	-	<b>127</b>	<b>250</b>	<b>250</b>	<b>258</b>	<b>8</b>	<b>3.00</b>	
<b>312</b>	<b>Langley Grove Allotments</b>										
4220	Water	-	210	-	188	370	370	381	11	3%	
4300	Repairs & Maintance	-	854	-	51	75	75	-	75		held in central fund
	<b>Overhead Expenditure</b>	-	<b>1,064</b>	-	<b>239</b>	<b>445</b>	<b>445</b>	<b>381</b>	<b>64</b>	<b>14.36</b>	
<b>313</b>	<b>Low Browney Allotments</b>										
4220	Water		1,146		687	1,200	1,200	1,236	36	3%	
4300	Repairs & Maintance	-	2,829	-	75	100	100	-	100		held in central fund
4500	Pest Control	-	566	-	590	590	590	-	590		Remove wards to pay - Allotment Committee
4505	Skips	-	480	-	230	230	230	-	230		Remove wards to pay - Allotment Committee
	<b>Overhead Expenditure</b>	-	<b>5,021</b>	-	<b>1,582</b>	<b>2,120</b>	<b>2,120</b>	<b>1,236</b>	<b>884</b>	<b>41.70</b>	
<b>314</b>	<b>Low Meadowfield Allotments</b>										
4220	Water	-	107	-	117	230	230	237	7	3%	
4300	Repairs & Maintance							-	-		held in central fund
4505	Skips		230			230	230	-	230		Remove wards to pay - Allotment Committee
	<b>Overhead Expenditure</b>	-	<b>337</b>	-	<b>117</b>	<b>460</b>	<b>460</b>	<b>237</b>	<b>223</b>	<b>48.50</b>	
<b>315</b>	<b>Station Avenue Allotments</b>										
4220	Water	-	311	-	65	150	150	155	5	3%	
4300	Repairs & Maintance		180		1	1	1	-	1		held in central fund
4505	Skips		230			230	230	-	230		Remove wards to pay - Allotment Committee
	<b>Overhead Expenditure</b>	-	<b>721</b>	-	<b>66</b>	<b>381</b>	<b>381</b>	<b>155</b>	<b>227</b>	<b>59.45</b>	

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		Last Year 24/25		Current Year 2025/26		Current Year 2025/26		Next Year 2026/27			NOTES
		Budget	Actual	Agreed	Actual YTD 30/09/25	REVISED Difference		Proposed	Difference to 25/26 revised	% Change	
<b>316</b>	<b>Waterhouses Grazing</b>										
4220	Water		265		-	200	200	206	6	3%	
4300	Repairs & Maintance		233		-		-	-	-		held in central fund
	<b>Overhead Expenditure</b>		<b>498</b>		<b>-</b>	<b>200</b>	<b>200</b>	<b>206</b>	<b>6</b>	<b>3.00</b>	
<b>318</b>	<b>Brandon Road Garages</b>										
4300	Repairs & Maintance		-		-	-	-	-	-		
	<b>Overhead Expenditure</b>		<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>ALLOTMENTS</b>	<b>Total Expenditure</b>	<b>28,450</b>	<b>32,376</b>	<b>35,810</b>	<b>9,386</b>	<b>25,144</b>	<b>- 10,666</b>	<b>19,107</b>	<b>- 5,943</b>	<b>- 23.64</b>	<b>2025/26 £10,010 salary/mileage removed</b>
<b>ALLOTMENTS</b>	<b>NET EXPENDITURE</b>	<b>4,930</b>	<b>28,108</b>	<b>12,290</b>	<b>- 9,473</b>	<b>2,017</b>	<b>- 10,273</b>	<b>- 6,223</b>	<b>- 8,146</b>	<b>- 403.88</b>	

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		Budget	Actual	Agreed	Actual YTD 30/09/25	REVISED Difference		Proposed	Difference to 25/26 revised	% Change	
<b>WARD BUDGETS</b>											
<b>400</b>	<b>Brandon Ward</b>										<b>£6,341 from allotments skips/pest control</b>
4320	Grass Cutting	-	4,350	-	3,751	3,751	3,751	3,864	113		<b>add £1426 from allotments</b>
4330	Environment (B Dham incl)		6,565			6,762	6,762	6,965	203	3%	
4350	Street Light maintenance		589			272	272	280	8		
4450	Community Support	-	4,100	-	3,328	4,922	4,922	2,232	- 2,690		Reduced to £806 if allotments allocated
4480	Youth Service (Carrside)		5,000			5,000	5,000	5,000	-		
4600	Brandon	20,513		20,902	-	-	20,902		-		
	<b>Overhead Expenditure</b>	<b>20,513</b>	<b>20,604</b>	<b>20,902</b>	<b>7,079</b>	<b>20,707</b>	<b>- 195</b>	<b>18,341</b>	<b>- 2,366</b>	<b>- 11.43</b>	
<b>410</b>	<b>Meadowfield Ward</b>										<b>add £1765 from allotments</b>
4200	Electricity	-	283	-	86	290	290	299	9		
4320	Grass Cutting	-	1,350	-	1,350	1,350	1,350	1,390	40		
4330	Environment (B Dham incl)		2,677			2,757	2,757	2,840	83	3%	
4450	Community Support	-	6,950	-	1,246	2,956	2,956	3,437	481		reduced to £1672 if allotments allocated
4480	Youth Service (Carrside)		1,000			1,000	1,000	1,000	-		
4610	Meadowfield	8,595		8,353	-	-	8,353		-		
	<b>Overhead Expenditure</b>	<b>8,595</b>	<b>12,260</b>	<b>8,353</b>	<b>2,682</b>	<b>8,353</b>	<b>-</b>	<b>8,966</b>	<b>613</b>	<b>7.34</b>	
<b>420</b>	<b>Langley Moor Ward</b>										<b>add £794 from allotments</b>
4200	Electricity	-	255	-	86	259	259	267	8		
4330	Environment (B Dham incl)		2,882			2,773	2,773	2,769	- 4		
4350	Street Light maintenance		-			195	195	200	5		
4450	Community Support	-	500	-	200	390	390	2,303	1,913		reduced to £1509 if allotments allocated
4620	Langley Moor	5,274		3,617	-	-	3,617		-		
	<b>Overhead Expenditure</b>	<b>5,274</b>	<b>3,637</b>	<b>3,617</b>	<b>286</b>	<b>3,617</b>	<b>-</b>	<b>5,539</b>	<b>1,922</b>	<b>53.14</b>	



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		Budget	Actual	Agreed	Actual YTD 30/09/25	REVISED Difference		Proposed	Difference to 25/26 revised	% Change	
<b>450</b>	<b>Esh Winning Ward</b>										<b>add £1215 from allotments</b>
4200	Electricity & Xmas Tree	-	455	-	86	470	470	484	14		
4320	Grass Cutting	-	7,200	-	3,894	3,894	3,894	4,011	117		
4325	Play Area	-	78	-	102	250	250	250	-		
4450	Community Support	-	2,150	-	700	2,865	2,865	852	- 2,013		reduced to £1650 if allotments allocated
4330	Environment (B Dham incl)		6,041			6,224	6,224	6,411	187		
4650	Esh Winning	16,998		13,703	-	-	13,703		-		
	<b>Overhead Expenditure</b>	<b>16,998</b>	<b>15,924</b>	<b>13,703</b>	<b>4,519</b>	<b>13,703</b>	<b>-</b>	<b>12,008</b>	<b>- 1,695</b>	<b>- 12.37</b>	
	Chair's Charity Income	-	2,360								
	Top up general Reserve to 4 months							9,033			
	<b>Total Income</b>	<b>269,601</b>	<b>288,038</b>	<b>272,520</b>	<b>142,119</b>	<b>274,184</b>	<b>1,664</b>	<b>34,002</b>	<b>- 240,182</b>	<b>- 87.60</b>	<b>2026/27 less precept</b>
	<b>Total Expenditure</b>	<b>282,387</b>	<b>353,326</b>	<b>296,075</b>	<b>106,983</b>	<b>286,317</b>	<b>- 9,758</b>	<b>312,619</b>	<b>26,302</b>	<b>9.19</b>	
	<b>Net Expenditure</b>	<b>- 12,786</b>	<b>- 65,288</b>	<b>23,555</b>	<b>- 35,136</b>	<b>12,133</b>	<b>- 11,422</b>	<b>278,617</b>	<b>266,484</b>		<b>12.86% increase, add £5.77 to band D (£50.65)</b>

National average £92.22 2025/26

**Net impact on reserves lowered by 11227**

**2026/27 Ward Budget**

<b><u>WARD</u></b>	<b><u>Electorate</u></b>	<b><u>%</u></b>	<b><u>25/26 Budget</u></b>	<b><u>25/26 per elector</u></b>	<b><u>equal share per elector</u></b>	<b><u>Difference</u></b>
Brandon and Byshottles (Central) Brand	4159	28.52	20,902	5.03	18,341	- 2,560.81
Brandon and Byshottles (East) L Moor	1256	8.61	3,617	2.88	5,539	1,921.96
Brandon and Byshottles (North) NB	972	6.67	4,205	4.33	4,287	81.52
Brandon and Byshottles (South) Mfld	2033	13.94	8,353	4.11	8,966	612.53
Brandon and Byshottles (Ushaw Moor)	3438	23.58	13,560	3.94	15,162	1,601.58
Brandon and Byshottles (West) EW	2723	18.67	13,703	5.03	12,008	- 1,694.57
<b><u>TOTAL</u></b>	<b><u>14581</u></b>		<b><u>64,340</u></b>	<b><u>4.41</u></b>	<b><u>64,302</u></b>	<b><u>- 37.79</u></b>

26.6% of precept