



Brandon & Byshottles Parish Council

Mrs C Dixon
Clerk to the Council

Council Offices
6 Goatbeck Terrace
Langley Moor
County Durham
DH7 8JJ
Tel: 0191 3789947
info@brandonandbyshottlesparishcouncil.gov.uk

5th March 2026

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 11th March 2026, 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 10th December 2025 (attached)
- 5. Income & Expenditure to 31st January 2026** – to consider report (attached).
- 6. Bank Reconciliations November 2025 – January 2026** – to consider report (attached).
- 7. Petty Cash Report** – 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 10th DECEMBER 2025 AT 7 PM

Present:

Councillor S Leckenby (Chair)

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

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

1. Apologies for Absence

Apologies for absence were received from Councillor M Wilson.

RESOLVED: to **RECEIVE** the apologies.

2. Declarations of Interest & Requests for Dispensations

RESOLVED: Declarations of interest were received from the following:

Cllr S Leckenby - Brandon Carrside - Committee Member;

Cllr J Turnbull - Brandon Carrside - Committee Member

3. Public Participation

There were no representations from the public.

4. Minutes of the Meeting held on 10th September 2025.

RESOLVED: That the minutes of the Meeting held on 10th September 2025 were

CONFIRMED as a correct record and signed by the Chair.

5. Income & Expenditure to 31st October 2025

RESOLVED: To **RECEIVE** the report, with no comments raised.

6. Bank Reconciliation July – October 2025

RESOLVED: To **RECEIVE** the report and to note that Cllr J Burt be appointed to verify the bank reconciliation documents. If Cllr Burt is unable to attend, then Cllr Elmer will attend.

7. Draft Budget 2026/27

RESOLVED: To **APPROVE** the revised budget and the recalculated ward budgets for **2025/26** and **2026/27**, and to **RECOMMEND** that the draft budget be submitted to Full Council for approval.

The meeting closed at 7.55 pm

Signed

Date

Brandon & Byshottles Parish Council

Income & Expenditure Report 2025/26 Month 10

This report accompanies the finance system report to explain variances to 31st January 2026 to enable budget monitoring in accordance with Financial Regulation 4.10. At this point in the year 83.3% 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	1400	100	415/415	All received
1	1500	100	0/52	Receipt due March 2026
1	1600	100	110/0	Bank compensation & refund of fees – unexpected.
2	1335	200	2,057/2,057	Complete for year
2	1300	300	19,090/23,520	Allotment rents allocated from 2024/25 plus in year lets will be underbudget due to move of rent date to 1 April.
5	1085	400	742/0	Grant for defib from DCC to be balanced with spend in 4700/400
6	1085	420	742/0	Grant for defib from DCC to be balanced with spend in 4700/420

EXPENDITURE

Page	Code	Centre	Actual/Budget £	Explanation
1	4005	100	3,132/3,132	Spend complete
1	4025	100	4,990/4500	Budget overspent can be balanced against 4050/100
1	4070	100	1513/1513	Spend complete for year
1	4075	100	20/1,000	Will be allocated at year end
1	4080	100	47/47	Spend complete for year
1	4090	100	0/1,390	2025/26audit will be accrued at year end
1	4105	100	147/107	Budget overspend – Business Plan Workshop
1	4110	100	5,487/4,200	Insufficient budget allocated.
1	4115	100	3,999/4,160	Spend not evenly distributed
1	4150	100	5,137/5,137	Complete for year
1	4160	100	25,929/25,930	VIREMENT EMR £18,825. General Reserve £6,104
1	4220	100	359/360	Final quarter outstanding - Insufficient budget allocated.
1	4305	100	590/50	Electrical Testing & Fire Risk Assessment required. Insufficient budget allocated
1	4310	100	317/365	Complete for year

AGENDA ITEM 5

1	4315	100	55/55	Complete for year
1	4340	100	3572/3458	Spend complete for year £114 overspent – stock will be held at year end
1	4400	100	610/1500	Spend not evenly distributed expected underspend
1	4450	100	567/2,200	Expected underspend in year
2	4460	100	0/23,800	Invoice awaited
2	4700	100	20,395/20,000	Expected overspend in year LGRC governance support to be met from general reserve
2	4330	200	14/800	Reallocate majority of budget
2	4335	200	2,057/2,057	Complete for year
2	4345	200	75/0	Reallocated to 4345/300
2	4110	300	769/769	Complete for year
2	4300	300	3/6,916	Agreed reallocation to individual sites as required – earmark underspend at YE
2	4345	300	0/75	To be reallocated from 4345/200
3	4300	302	78/17	To be vired from 4300/300 at YE
3	4220	305	0/4,800	To be vired from 4300/300 at YE
3	4220	306	264/150	To be vired from 4300/300 at YE
4	4220	307	938/900	To be vired from 4300/300 at YE
4	4220	309	366/320	To be vired from 4300/300 at YE
5	4300	313	145/100	To be vired from 4300/300 at YE
5	4220	315	259/150	To be vired from 4300/300 at YE
6	4320	400	3,751/3,751	Complete for year
6	4350	400	272/272	Complete for year
6	4450	400	5,244/4,922	Overspend to be met from EMR for ward
6	4480	400	0/500	Adjustment to be made at YE against 4480/100 expected underspend
6	4700	400	1,192/0	Purchase of defib balanced against DCC grant of £742 overspend to be met from EMR for ward
6	4320	410	1,350/1,350	Complete for year
6	4480	410	0/1,000	Adjustment to be made at YE against 4480/100 expected underspend
6	4350	420	195/195	Complete for year
6	4450	420	1,092/390	Overspend to be met from EMR for ward
6	4700	420	1,192/0	Purchase of defib balanced against DCC grant of £742 overspend to be met from EMR for ward
6	4320	430	600/600	Complete for year
6	4450	430	1,700/1,700	Overspend to be met from EMR for ward
7	4200	440	1,620/1,080	Overspend to be met from EMR for ward
7	4700	440	-219/262	Insurance refund included to be balanced against invoice in February 2026
7	4320	450	3,894/3,894	Complete for year

Recommendations: The Committee should consider the report and make any comments upon spend to date.

**Bank Reconciliation Statement as at 30/11/2025
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	30/11/2025	138	11,608.72
			11,608.72
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			0.00
			11,608.72
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			0.00
			11,608.72
		Balance per Cash Book is :-	11,588.72
		Difference Excluding Adjustments is :-	20.00
<u>Adjustments to Reconciliation</u>			
31/03/2025 130	Sunderland City Council	20.00	
			20.00
		Unreconciled Difference is :-	0.00

Signatory 1:

Name Signed Date

Signatory 2:

Name Signed Date

**Bank Reconciliation Statement as at 30/11/2025
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	30/11/2025		126,720.76
			<u>126,720.76</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			126,720.76
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			126,720.76
		Balance per Cash Book is :-	126,720.76
		Difference is :-	0.00

Signatory 1:

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Name Signed Date

Bank Reconciliation Statement as at 30/11/2025
for Cashbook 3 - CCLA - PSDF

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
CCLA - PSDF	30/11/2025		144,802.44
			<u>144,802.44</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			144,802.44
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			144,802.44
		Balance per Cash Book is :-	144,802.44
		Difference is :-	0.00

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Bank Reconciliation Statement as at 30/11/2025
for Cashbook 4 - Petty Cash

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
Petty Cash	30/11/2025		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
		Balance per Cash Book is :-	250.00
		Difference is :-	0.00

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Name Signed Date

Bank Reconciliation Statement as at 31/12/2025
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	31/12/2025	142	102,905.28
			<u>102,905.28</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			102,905.28
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			102,905.28
			Balance per Cash Book is :- 102,885.28
			Difference Excluding Adjustments is :- 20.00
<u>Adjustments to Reconciliation</u>			
31/03/2025 130 Sunderland City Council		20.00	
			<u>20.00</u>
			Unreconciled Difference is :- 0.00

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**Bank Reconciliation Statement as at 31/12/2025
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	31/12/2025	316	-88,279.24
			<u>-88,279.24</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			-88,279.24
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			-88,279.24
		Balance per Cash Book is :-	-88,279.24
		Difference is :-	0.00

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Name Signed Date

Bank Reconciliation Statement as at 31/12/2025
for Cashbook 3 - CCLA - PSDF

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
CCLA - PSDF	31/12/2025		245,276.07
			<u>245,276.07</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			245,276.07
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			245,276.07
		Balance per Cash Book is :-	245,276.07
		Difference is :-	0.00

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Bank Reconciliation Statement as at 31/12/2025
for Cashbook 4 - Petty Cash

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
Petty Cash	30/11/2025		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
		Balance per Cash Book is :-	250.00
		Difference is :-	0.00

Signatory 1:

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Name Signed Date

Bank Reconciliation up to 31/12/2025 for Cashbook No 4 - Petty Cash

<u>Date</u>	<u>Cheque/Ref</u>	<u>Amnt Paid</u>	<u>Amnt Banked</u>	<u>Stat Amnt</u>	<u>Difference</u>	<u>Cleared</u>	<u>Payee Name or Description</u>
27/11/2025	PETTY CASH	26.10		26.10		R <input type="checkbox"/>	Post Office
27/11/2025	PETTY CASH	2.91		2.91		R <input type="checkbox"/>	Coop
08/12/2025	PETTY CASH	15.00		15.00		R <input type="checkbox"/>	Shine & Reach
23/12/2025	Petty Cash		44.01	44.01		R <input type="checkbox"/>	Receipt(s) Banked
		<u>44.01</u>	<u>44.01</u>				

Signatory 1:

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Bank Reconciliation Statement as at 31/01/2026
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	31/01/2026	144	4,216.49
			4,216.49
<u>Unpresented Payments (Minus)</u>			Amount
30/01/2026 CARD	Post Office		43.50
			43.50
			4,172.99
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			0.00
			4,172.99
			4,152.99
			20.00
<u>Adjustments to Reconciliation</u>			
31/03/2025 130	Sunderland City Council	20.00	
			20.00
			0.00

Balance per Cash Book is :- 4,152.99
Difference Excluding Adjustments is :- 20.00

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**Bank Reconciliation Statement as at 31/01/2026
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	31/01/2026	317	6,720.76
			6,720.76
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			0.00
			6,720.76
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			0.00
			6,720.76
		Balance per Cash Book is :-	6,720.76
		Difference is :-	0.00

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Bank Reconciliation Statement as at 31/01/2026
for Cashbook 3 - CCLA - PSDF

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
CCLA - PSDF	31/01/2026		235,863.50
			<u>235,863.50</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			235,863.50
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			235,863.50
		Balance per Cash Book is :-	235,863.50
		Difference is :-	0.00

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Bank Reconciliation Statement as at 31/01/2026
for Cashbook 4 - Petty Cash

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
Petty Cash	31/01/2026		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
		Balance per Cash Book is :-	250.00
		Difference is :-	0.00

Signatory 1:

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5th March 2026

Petty Cash Review

The current petty cash balance is £250. However, staff are now increasingly using debit cards for smaller purchases and online transactions. As a result, there appears to be limited need to maintain petty cash at the current level.

The RFO therefore recommends that the petty cash level be reduced to £50. To achieve this, the petty cash fund will not be topped up, allowing the balance to gradually reduce through normal use until it reaches the proposed £50 limit. Once this level is reached, the petty cash balance will be maintained at £50 going forward.

Recommendation

For the Committee to consider the RFO's recommendation that the petty cash limit be reduced to £50.

Claire Dixon
Clerk to the Council