



AGENDA

- 10. ACCEPTANCE, OR OTHERWISE, OF APOLOGIES**
- 11. DECLARATIONS OF INTEREST**
- 12. RESOURCES COMMITTEE MEETING – 09 JUNE 2025 MINUTES**
- 13. BUDGET MONITORING REPORTS**
- 14. BUDGET 2026-27 TIMETABLE & ASSUMPTIONS (ENCLOSED)**
- 15. WOODLEIGH**
- 16. 2025/2026 PAY AWARD**
- 17. INTERNAL AUDIT PLAN 2025/26**

¹ Under the Openness of Local Government Bodies Regulations 2014, recording of the meeting by any person is permitted. Those filming or otherwise recording the meeting should respect the rights of other members of the public attending and should not disrupt the meeting.

**BARNARD CASTLE TOWN COUNCIL
RESOURCES COMMITTEE**

01 SEPTEMBER 2025

DETAILED AGENDA

10. ACCEPTANCE, OR OTHERWISE, OF APOLOGIES

Recommendation – That the submitted apologies be approved.

11. DECLARATIONS OF INTEREST

In accordance with this Council's adopted Constitution (Members' Code of Conduct) (Minute 10/May/19 refers), Members will be asked whether they have any personal or prejudicial interests in any matter on the agenda and, if so, to declare those interests at this point of the meeting. Members are reminded that a declaration can be given later in the meeting if a need arises during discussion.

12. RESOURCES COMMITTEE MEETING – 09 JUNE 2025 – MINUTES (ENCLOSED)

Recommendation – That the minutes of the meeting on the 09 June 2025 be approved as true record.

13. BUDGET MONITORING REPORTS (ENCLOSED)

Reports on the income and expenditure activity of the Council from 01 April to 31 July 2025.

Recommendation – That the information be received and noted.

14. BUDGET 2026-27 TIMETABLE & ASSUMPTIONS (ENCLOSED)

15. WOODLEIGH

- Since the last Resources meeting repairs have been carried out to the Woodleigh offices all related to improving the plumbing.
- The annual emergency lighting and asbestos monitoring inspections are due shortly.
- Discussions have taken place with Cash Access but at this point there is nothing to refer to council with.

Recommendation – That the information is received and noted.

16. 2025/2026 PAY AWARD

Agreement has been reached on the pay award for local government services (Green Book) employees, covering the period 1 April 2025 to 31 March 2026. The award is an increase of 3.2% on all spine points.

Recommendation – That the information is noted.

17. INTERNAL AUDIT PLAN 2025/26

Submitted – Audit Plan for 2025/26

Recommendation – That the Audit Plan for 2025/26 completed by the council's internal auditor be approved.

**BARNARD CASTLE TOWN COUNCIL
RESOURCES COMMITTEE**

9 JUNE 2025

PRESENT: Cllrs, Kirkbride (Chair), Ing, Foote-Wood, Stenson

Officers: Mr Clark (Town Clerk)

1. APPOINTMENT OF COMMITTEE VICE-CHAIR FOR MUNICIPAL YEAR 2025-26

Cllr Chatterjee was nominated as Vice-Chair. No other nominations.

Resolved – That Cllr Chatterjee be Vice-Chair of Resources Committee for the municipal year 2025-26

2. ACCEPTANCE, OR OTHERWISE OF APOLOGIES

Cllr Chatterjee submitted her apologies.

Resolved – That the submitted apologies be accepted.

3. DECLARATIONS OF INTEREST

In accordance with this Council's adopted Constitution (Members' Code of Conduct) (Minute 10/May/19 refers), Members will be asked whether they have any personal or prejudicial interests in any matter on the agenda and, if so, to declare those interests at this point of the meeting. Members are reminded that a declaration can be given later in the meeting if a need arises during discussion.

Resolved – None declared.

4. RESOURCES COMMITTEE MEETING – 10 MARCH 2025 – MINUTES

Resolved – That the minutes of the meeting on the 10 March 2025 be approved as a true record.

5. BUDGET MONITORING REPORTS

Received – Reports on the income and expenditure activity of the Council from 1 February to 31 March 2025.

Resolved – That the information be received and noted.

6. EFFECTIVENESS OF INTERNAL CONTROL 2024/25

Received - A report to assess the effectiveness of internal controls with regard to the past financial year 2024/25.

Resolved - (a) Members considered the report and agreed the council's system of internal audit is effective, and (b) That the review forms part of the council's Annual Governance Statement (external audit).

7. INTERNAL AUDIT 2024/25

Received – Internal auditors report 2024/25.

Resolved - (a) That the internal audit carried out by Mr Gordon Fletcher, the council's internal auditor is approved; and
(b) That the internal Audit report will form part of the council's Annual Governance Statement (external audit).

8. ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURN (AGAR) 2024/25

In the absence of the RFO this item was deferred until Full Council on 23 June 2025.

9. WOODLEIGH

The lease on Woodleigh building expires in September 2030. A rent review is due in 2025 (every five years). Cllr Ing wished to discuss the issues of the rent, sub-letting and lease.

- Cllr Ing spoke on the administration costs that Woodleigh incurs and the need to look at potentially bringing in additional income following the decision made 4 years ago to allow the current sub-tenants to be in the building rent free. When rent income was being received meant the council had its own costs covered, and did not part of the precept request, which it is currently.
- The Clerk referred to the rent for Woodleigh being £156.00 a week, with a review due at some point this year.
- Cash Access have approached the council to look at possibly using Woodleigh as its permanent base. The Chair, Clerk and RFO will be meeting with them shortly, and the discussions will be reported back to the council.
- The Clerk will also look into the regulations pertaining to the transfer of buildings as a community Asset in order to see if it was an option.

**BARNARD CASTLE TOWN COUNCIL
RESOURCES COMMITTEE – 1 SEPTEMBER 2025
BUDGET MONITORING REPORTS**

1. Introduction

- 1.1 This report outlines budget activity for the 2025/26 financial year for the period 01 April 2025 to 31 July 2025.

2. Data

- 2.1 Budget monitoring information is presented relating to payments and receipts in the period from 1 April 2025 to 31 July 2025 and Income & Expenditure relating to the same period. There are two appendices detailing:

- Payments from the current/reserve account – **Appendix A**;
- Receipts to the current/reserve account – **Appendix B**

- 2.2 Significant net expenditure items (over £500) were:

- HM Prison & Probation Deadbolt - £5,308.52 - Planting
- CDALC - £968.84 – Subscription for 25/26
- Zurich Municipal Ltd - £2,759.86 – Annual Policy 25/26
- RBS Software Solutions - £676.00 – Cloud User Fee
- Engie - £622.09 – Gas Supply Charge
- Npower - £805.21 – Electricity Charge
- Durham County Council - £2,000.00 – Rent, Woodleigh
- J Richards - £1,859.20 – Replacement Fascias
- Durham County Council - £2,125.52 – Building Compliance
- CE & CM Walker - £1,680.00 Grass Cutting
- CE & CM Walker - £840.00 – Grass Cutting
- Parkrun Limited - £800.00 – Donation
- Durham County Council - £6,200.63 – Cleansing of Public Toilets
- CE & CM Walker - £1,680.00 – Grass Cutting
- Durham County Council - £2,000.00 – Rent, Woodleigh
- I Tobbell Plumbing - £1,443.00 – Repairs to sink and toilets

- 2.3 Significant receipts (over £500) were:

- Durham County Council - £209,086.00 – Precept
- British Gas Lite - £1,387.70 – Refund owed
- BCCL - £7,598.07 – Donation 24/25
- Mini Golf Takings - £510.00 – Takings
- HMRC - £2,491.88 – VAT Repay Quarter 4
- Mini Golf Takings - £1,232.50 – Takings
- BCCL - £2,600.00 – Part of Donation 25/26
- Mini Golf Takings - £903.33 – Takings
- Citizen's Advice - £500.00 – Contribution
- Barclays - £2,112.50 - Rental

- 2.4 In line with point 2b of the Financial Regulations 2025/26 verification of bank reconciliations and bank statements for all the town council's accounts is carried out following each quarter. Reconciliation of the first quarter was carried out on 21 August 2025 by Chair of the Resources Committee, Cllr I Kirkbride.

3. Recommendation

- 3.1 That the information be received and noted.

Claire Atkinson

RFO

<https://barnardcastletowncouncil.sharepoint.com/sites/companydocuments/documents/04 resources committee/03 reports/routine budget monitoring/2025-26/2025-09-01 routine budget monitoring.docx>

Date: 21/08/2025

Barnard Castle Town Council Current Year

Page

Time: 08:55

Cashbook 1

User: C.ATKINSOI

Current/Reserve Account

Payments made between 01/04/2025 and 31/07/2025

Nominal Ledger Analysis

Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Details
01/04/2025	JR & C Collins	STD ORD	15.00			4070	342	15.00	Ground Rent
03/04/2025	Grenke	DDR	118.80		19.80	4075	101	99.00	Quarterly Fee 01/04-30/06
04/04/2025	Barclays	AUTO	12.80			4006	101	12.80	Commission Charges
04/04/2025	Maitland Agency	DDR	36.00		6.00	4058	101	30.00	Monthly Hosting
04/04/2025	My Post Shop	DR	199.99		0.83	4078	201	199.16	Stamps
09/04/2025	Amazon	DR	7.75		1.29	4102	211	6.46	Pencils
09/04/2025	Amazon	DR	13.99		2.33	4102	106	11.66	Wall Clock
11/04/2025	Amazon	DR	24.88		4.15	4077	101	20.73	Reams of paper
14/04/2025	L & S Diamond Cleaners	202404012	120.00			4087	106	120.00	Cleaning
14/04/2025	Document Solutions	202504001	70.06		11.68	4075	101	58.38	Copier Charge
14/04/2025	HM Prison & Probation Deerbolt	202504002	6,370.22		1,061.70	4100	311	5,308.52	Town Planting
14/04/2025	Barronmedia	202504003	139.20		23.20	4101	101	116.00	Newspaper Advertisement
14/04/2025	CDALC	202504004	968.84			4053	101	968.84	Subscription Charge 25/26
14/04/2025	Simon Baldwin	202504005	33.00			4087	106	33.00	Window Cleaning
14/04/2025	Zurich Municipal Ltd	202504006	2,759.86			4051	101	2,759.86	Annual Policy 25/
14/04/2025		202504007	47.33			4102	211	47.33	Reimbursement f Supplies
14/04/2025	RBS Software Solutions	202504008	139.20		23.20	4057	101	116.00	MTD for VAT Subscription
14/04/2025	RBS Software Solutions	202504010	811.20		135.20	4057	101	676.00	Cloud Annual Use Fee
14/04/2025	RBS Software Solutions	202504011	243.60		40.60	4057	201	203.00	Software Annual Support
15/04/2025	Cash	106423	60.00			4500	211	60.00	Mini Golf Floats x
15/04/2025	Comtek System Solutions	DDR	60.26		10.04	4058	101	50.22	Monthly Support
22/04/2025	EDF Energy	DDR	405.49		67.58	4073	106	337.91	Electricity Charge
22/04/2025	Engie	DDR	746.51		124.42	4073	106	622.09	Gas Charge
25/04/2025	Amazon	DR	15.55		2.59	4102	106	12.96	Kitchen Towels
29/04/2025	The Public Sector Deposit Fund	CA	100,000.00			203		100,000.00	Management of Funds
29/04/2025	Amazon	DR	19.95		3.32	4102	211	16.63	Till Rolls
30/04/2025	The Public Sector Deposit Fund	CA	70,000.00			203		70,000.00	Management of Funds
30/04/2025	Focus Group	DDR	90.11		15.02	4076	106	75.09	Telephone & Broadband
30/04/2025	Durham County Council	ONLINE	2,056.80			4008	102	1,529.88	Pension - Month 1
						4018	102	526.92	Pension - Month 1
30/04/2025	HMRC	ONLINE	2,356.60			4019	102	396.06	Month - 1
						4009	102	1,026.54	Month - 1
						4000	102	934.00	Month - 1

Subtotal Carried Forward:

187,942.99

0.00

1,552.95

186,390.04

Date: 21/08/2025		Barnard Castle Town Council Current Year						Page	
Time: 08:55		Cashbook 1						User: C.ATKINSO	
		Current/Reserve Account							
		Payments made between 01/04/2025 and 31/07/2025							
Nominal Ledger Analysis									
<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Details</u>
30/04/2025	Salaries	SALARIES	6,551.37			4000	102	6,301.52	Salaries - Month
						4000	291	249.85	Salary - Month
01/05/2025	Npower	202504013	78.71		3.75	4073	106	74.96	Electricity Charge
01/05/2025	Npower	202504014	845.47		40.26	4073	221	805.21	Electricity Charge
01/05/2025	Park Lane Playgrounds	202504015	216.00		36.00	4241	231	180.00	Inspections
01/05/2025	Durham County Council	202504016	2,000.00			4070	106	2,000.00	Retn in relation to Woodleigh
01/05/2025	S & A Merchants	202504017	15.16		2.53	4074	231	12.63	Shaft & Drill Bit
01/05/2025		202504018	21.50			4500	211	21.50	Reimbursement - DBS Check
01/05/2025	J Richards	202504019	1,859.20			4074	211	1,859.20	Replacement Fascias
						336		-1,859.20	Replacement Fascias
						6000	211	1,859.20	Replacement Fascias
01/05/2025	Mini Golf Attendant	AUTO	965.28			4000	211	965.28	Salary
01/05/2025	Mini Golf Attendant	AUTO	63.63			4000	211	63.63	Salary
07/05/2025	Maitland Agency	DDR	36.00		6.00	4058	101	30.00	Monthly Hosting
08/05/2025	Barclays	AUTO	14.99			4006	101	14.99	Commission Charges
14/05/2025	Amazon	DR	13.17		2.19	4077	101	10.98	Card & Paper
15/05/2025	Comtek System Solutions	DDR	60.26		10.04	4058	101	50.22	Monthly Support
19/05/2025	Anglian Water Business	DDR	254.59			4200	201	254.59	Water Charge
19/05/2025	Anglian Water Business	DDR	407.23			4200	106	407.23	Water Charge
19/05/2025	Anglian Water Business	DDR	77.68			4200	201	77.68	Water Charge
19/05/2025	Anglian Water Business	DDR	162.30			4200	201	162.30	Water Charge
21/05/2025	EDF Energy	DDR	301.71		14.37	4073	106	287.34	Electricity Charge
23/05/2025	Npower	202505001	57.06		2.72	4073	106	54.34	Electricity Charge
23/05/2025	Durham County Council	202505002	2,550.62		425.10	4085	106	2,125.52	Building Compliance
23/05/2025	Durham County Council	202505003	318.00		53.00	4056	101	265.00	HR Advisory Joining Fee
23/05/2025	CDALC	202505004	40.00			4079	101	40.00	Copies - Good Councillor Guide
23/05/2025	CE & CM Walker	202505005	2,016.00		336.00	4206	311	1,680.00	Grass cutting
23/05/2025	Document Solutions	202505006	71.43		11.91	4075	101	59.52	Copier Charge
23/05/2025	Citron Hygiene	202505007	21.53		3.59	4087	106	17.94	Sanitary Unit Service
23/05/2025	Mini Golf Attendant	202505008	455.38			4000	211	455.38	Salary
23/05/2025	Victoria Press	202505009	149.00			4101	281	149.00	Flyers & Banner
23/05/2025	Engie	DDR	278.62		13.27	4073	106	265.35	Gas Charge
29/05/2025	Focus Group	DDR	89.18		14.86	4076	106	74.32	Telephone & Broadband
30/05/2025	Durham County Council	ONLINE	2,056.83			4008	102	1,529.90	Month - 2
						4018	102	526.93	Month - 2
Subtotal Carried Forward:			209,990.89	0.00	2,528.54			207,462.35	

Date: 21/08/2025		Barnard Castle Town Council Current Year						Page 1	
Time: 08:55		Cashbook 1						User: C.ATKINSON	
Current/Reserve Account									
Payments made between 01/04/2025 and 31/07/2025									
Nominal Ledger Analysis									
<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Details</u>
30/05/2025	HMRC	ONLINE	2,344.40			4019	102	396.06	Month - 2
						4009	102	1,026.54	Month - 2
						4000	102	921.80	Month - 2
30/05/2025	Salaries	SALARIES	6,501.11			4000	291	199.80	Month - 2
						4000	102	6,301.31	Month - 2
05/06/2025	Barclays	AUTO	41.91			4006	101	41.91	Commission Charges 14/04-12/05
05/06/2025	Maitland Agency	DDR	36.00		6.00	4058	101	30.00	Basic Hosting
06/06/2025	Maitland Agency	DDR	180.00		30.00	4058	101	150.00	Website MOT work
09/06/2025	CE & CM Walker	202506001	1,008.00		168.00	4206	311	840.00	Grass cutting
09/06/2025	Document Solutions	202506002	68.93		11.49	4074	101	57.44	Copier Charge
09/06/2025	G & H Fletcher	202506003	250.00			4050	101	250.00	Internal Audit Fee 2024/25
09/06/2025	S & A Merchants	202506004	26.98		4.50	4074	201	22.48	Pipr Inserts & Barrier Pipes
09/06/2025	S & A Merchants	202506005	5.96		0.99	4102	201	4.97	Staples
09/06/2025	Mini Golf Attendant	202506007	502.32			4000	211	502.32	Salary
09/06/2025	Mini Golf Attendant	202506008	251.96			4000	211	251.96	Salary
10/06/2025	Durham County Council	202506006	25.08		4.18	4084	106	20.90	Additional equip serviced
13/06/2025	HMRC	AUTO	42.72			4019	211	42.72	Month 1 - Week 4
13/06/2025	HMRC	AUTO	200.00			4500	211	200.00	Fees
16/06/2025	RBS Software Solutions	202506010	243.60		40.60	4057	101	203.00	Annual Support & Maintenance
16/06/2025	Comtek System Solutions	DDR	60.26		10.04	4058	101	50.22	Monthly Support
20/06/2025	EDF Energy	DDR	284.43		13.54	4073	106	270.89	Electricity Charge
23/06/2025	Engie	DDR	183.75		8.75	4073	106	175.00	Gas Charge
25/06/2025	Simon Baldwin	202506009	33.00			4087	106	33.00	Window Cleaning
25/06/2025	Fenland Leisure Products Ltd	202506011	15.60		2.60	4078	231	13.00	Bolt/Postage
25/06/2025	Parkrun Limited	202506012	800.00			4260	101	800.00	Donation towards start up cost
25/06/2025	I Tobbell	202506015	70.00			4074	106	70.00	Unblocking Drains
25/06/2025	Npower	202506016	57.96		2.76	4073	106	55.20	Electricity Charge
25/06/2025	Christmas Plus	202506017	316.27		52.71	4231	221	263.56	Lighting Costs
25/06/2025	Durham County Council	202506018	123.53		20.59	4074	106	102.94	Garage Door
26/06/2025	Focus Group	DDR	90.62		15.10	4076	106	75.52	Telephone & Broadband
27/06/2025	Durham County Council	202506013	7,440.76		1,240.13	4100	501	6,200.63	Cleansing of Toilets 25/26
27/06/2025	TI Security Limited	202506014	560.61		93.44	4074	311	467.17	TI Security Limited
30/06/2025	HMRC	ONLINE	3,205.03			4019	102	499.23	Month - 3
						4009	102	1,363.80	Month - 3
						4000	102	1,342.00	Month - 3
Subtotal Carried Forward:			234,961.68	0.00	4,253.96			230,707.72	

						Nominal Ledger Analysis			
Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Details
30/06/2025	Durham County Council	ONLINE	2,627.87			4008	102	1,954.81	Month - 3
						4018	102	673.06	Month - 3
30/06/2025	Salaries	ONLINE	8,079.87			4000	291	200.00	Salary - June
						4000	102	7,879.87	Salaries - June
03/07/2025	Grenke	DDR	118.80		19.80	4075	101	99.00	Copier
03/07/2025	Amazon	DR	18.75		3.12	4102	211	15.63	Pencils
03/07/2025	Amazon	DR	71.28		11.88	4102	106	16.13	Hand Towels
						4077	101	19.96	Universal Paper
						4102	106	23.31	Toilet Paper
04/07/2025	Maitland Agency	DDR	36.00		6.00	4058	101	30.00	Hosting Charge
07/07/2025	Mini Golf Attendant	202507001	419.93			4000	211	419.93	Salary
07/07/2025	Mini Golf Attendant	202507002	251.96			4000	211	251.96	Salary
07/07/2025	CE & CM Walker	202507003	2,016.00		336.00	4206	311	1,680.00	Grass Cutting
07/07/2025	Durham County Council	202507004	2,000.00			4070	106	2,000.00	Rent in Relation to Woodleigh
07/07/2025	Document Solutions	202507005	68.93		11.49	4074	101	57.44	Copier Charge
07/07/2025	Barclays	AUTO	25.29			4006	101	25.29	Commission Charges
15/07/2025	Comtek System Solutions	DDR	60.26		10.04	4058	101	50.22	Monthly Support
17/07/2025	Amazon	DR	20.21		3.37	4102	106	16.84	Mop & Floor Clean
22/07/2025	EDF Energy	DDR	149.73		7.13	4073	106	142.60	Electricity Charge
22/07/2025	Engie	DDR	148.50		7.07	4073	106	141.43	Gas Supply Charge
23/07/2025	HMRC	ONLINE	1.59			4009	211	1.59	Month - 3
29/07/2025	I Tobbell Plumbing	202507006	1,443.00			4074	106	1,443.00	Repairs to toilets and sink
29/07/2025	Npower	202507007	55.34		2.64	4073	106	52.70	Electricity Charge
29/07/2025	JD Wearmouth	202507008	850.00			4271	311	800.00	Watering Charge
						4206	311	50.00	Weeding & Maintenance
29/07/2025	Park Lane Playgrounds	202507009	216.00		36.00	4241	231	180.00	Inspections
29/07/2025	The National Allotment Society	202507011	84.00		14.00	4053	201	70.00	Membership 25/26
29/07/2025	Focus Group	DDR	89.14		14.86	4076	106	74.28	Telephone & Broadband
31/07/2025	HMRC	ONLINE	2,387.80			4019	102	401.97	Month - 4
						4009	102	1,037.63	Month - 4
						4000	102	948.20	Month - 4
31/07/2025	Durham County Council	ONLINE	2,075.60			4008	102	1,543.87	Month - 4
						4018	102	531.73	Month - 4
31/07/2025	Salaries	ONLINE	6,600.37			4000	102	6,350.72	Salaries
						4000	291	249.65	Salaries
Total Payments:			264,877.90	0.00	4,737.36			260,140.54	

21/08/2025

Barnard Castle Town Council Current Year

Page

08:55

Cashbook 1

User: C.ATKINSOI

Current/Reserve Account

Receipts received between 01/04/2025 and 31/07/2025

		Nominal Ledger Analysis						
Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
	Banked: 02/04/2025	48.00						
AUTO	Allotment Rental	48.00			1000	201	48.00	Rental 2025/26
	Banked: 02/04/2025	48.00						
AUTO	Allotment Rental	48.00			1000	201	48.00	Rental 2025/26
	Banked: 02/04/2025	186.00						
102096	Market Rents	186.00			1000	291	186.00	Rents 02/04
	Banked: 03/04/2025	48.00						
AUTO	Allotment Rental	48.00			1000	201	48.00	Rental 2025/26
	Banked: 03/04/2025	48.00						
AUTO	Allotment Rental	48.00			1000	201	48.00	Rental 2025/26
	Banked: 03/04/2025	48.00						
AUTO	Allotment Rental	48.00			1000	201	48.00	Rental 2025/26
	Banked: 03/04/2025	48.00						
AUTO	Allotment Rental	48.00			1000	201	48.00	Rental 2025/26
	Banked: 03/04/2025	48.00						
AUTO	Allotment Rental	48.00			1000	201	48.00	Rental 2025/26
	Banked: 03/04/2025	48.00						
AUTO	Allotment Rental	48.00			1000	201	48.00	Rental 2025/26
	Banked: 03/04/2025	209,086.00						
AUTO	Durham County Council	209,086.00			1176	101	209,086.00	Precept 2025/26
	Banked: 04/04/2025	48.00						
AUTO	Allotment Rental	48.00			1000	201	48.00	Rental 2025/26
	Banked: 07/04/2025	30.00						
AUTO	Allotment Rental	30.00			1000	201	30.00	Rental 2025/26
	Banked: 07/04/2025	30.00						
AUTO	Allotment Rental	30.00			1000	201	30.00	Rental 2025/26
	Banked: 07/04/2025	48.00						
AUTO	Allotment Rental	48.00			1000	201	48.00	Rental 2025/26
	Banked: 07/04/2025	48.00						
AUTO	Allotment Rental	48.00			1000	201	48.00	Rental 2025/26
	Banked: 07/04/2025	1,665.24						
AUTO	British Gas Lite	1,665.24		277.54	4073	106	1,387.70	Refund Owed
	Banked: 08/04/2025	30.00						
AUTO	Allotment Rental	30.00			1000	201	30.00	Rental 2025/26
	Banked: 08/04/2025	48.00						
AUTO	Allotment Rental	48.00			1000	201	48.00	Rental 2025/26
Subtotal Carried Forward:		211,603.24	0.00	277.54			211,325.70	

Current/Reserve Account

Receipts received between 01/04/2025 and 31/07/2025

Nominal Ledger Analysis

Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
	Banked: 08/04/2025	30.00						
AUTO	Allotment Rental	30.00			1000	201	30.00	Rental 2025/26
	Banked: 09/04/2025	48.00						
AUTO	Allotment Rental	48.00			1000	201	48.00	Rental 2025/26
	Banked: 09/04/2025	48.00						
AUTO	Allotment Rental	48.00			1000	201	48.00	Rental 2025/26
	Banked: 09/04/2025	48.00						
AUTO	Allotment Rental	48.00			1000	201	48.00	Rental 2025/26
	Banked: 09/04/2025	174.00						
102001	Market Rents	174.00			1000	291	174.00	Rents 09/04
	Banked: 09/04/2025	7,598.07						
AUTO	BCCL	7,598.07			1007	221	7,598.07	Donation towards Xmas
	Banked: 11/04/2025	30.00						
AUTO	Allotment Rental	30.00			1000	201	30.00	Rental 2025/26
	Banked: 11/04/2025	48.00						
AUTO	Allotment Rental	48.00			1000	201	48.00	Rental 2025/26
	Banked: 11/04/2025	48.00						
AUTO	Allotment Rental	48.00			1000	201	48.00	Rental 2025/26
	Banked: 11/04/2025	144.00						
AUTO	Allotment Rental	144.00			1000	201	144.00	Rental 2025/26
	Banked: 11/04/2025	48.00						
AUTO	Allotment Rental	48.00			1000	201	48.00	Rental 2025/26
	Banked: 11/04/2025	48.00						
AUTO	Allotment Rental	48.00			1000	201	48.00	Rental 2025/26
	Banked: 14/04/2025	30.00						
AUTO	Allotment Rental	30.00			1000	201	30.00	Rental 2025/26
	Banked: 14/04/2025	48.00						
AUTO	Allotment Rental	48.00			1000	201	48.00	Rental 2025/26
	Banked: 14/04/2025	48.00						
AUTO	Allotment Rental	48.00			1000	201	48.00	Rental 2025/26
	Banked: 15/04/2025	48.00						
AUTO	Allotment Rental	48.00			1000	201	48.00	Rental 2025/26
	Banked: 15/04/2025	48.00						
AUTO	Allotment Rental	48.00			1000	201	48.00	Rental 2025/26
	Banked: 15/04/2025	48.00						
AUTO	Allotment Rental	48.00			1000	201	48.00	Rental 2025/26

Subtotal Carried Forward:

220,185.31

0.00

277.54

219,907.77

21/08/2025

Barnard Castle Town Council Current Year

Page 3

08:56

Cashbook 1

User: C.ATKINSON

Current/Reserve Account

Receipts received between 01/04/2025 and 31/07/2025

Nominal Ledger Analysis

Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
	Banked: 16/04/2025	48.00						
AUTO	Allotment Rental	48.00			1000	201	48.00	Rental 2025/26
	Banked: 16/04/2025	48.00						
AUTO	Allotment Rental	48.00			1000	201	48.00	Rental 2025/26
	Banked: 16/04/2025	120.00						
102002	Market Rents	120.00			1000	291	120.00	Rents 16/04
	Banked: 16/04/2025	288.00						
102005	Allotment Rental	288.00			1000	201	288.00	Rentals 25/26
	Banked: 16/04/2025	612.00						
102003	Mini Golf Takings	612.00		102.00	1000	211	510.00	Takings 12-15/04
	Banked: 17/04/2025	48.00						
AUTO	Allotment Rental	48.00			1000	201	48.00	Rental 2025/26
	Banked: 17/04/2025	48.00						
102006	Allotment Rental	48.00			1000	201	48.00	Rental 25/26
	Banked: 17/04/2025	414.00						
102004	Allotment Rental	414.00			1000	201	414.00	Rentals 25/26
	Banked: 22/04/2025	48.00						
AUTO	Allotment Rental	48.00			1000	201	48.00	Rental 2025/26
	Banked: 23/04/2025	186.00						
102007	Market Rents	186.00			1000	291	186.00	Rents 23/04
	Banked: 23/04/2025	2,491.88						
AUTO	VAT Refund	2,491.88			105		2,491.88	VAT Credit - Quarter 4 -
	Banked: 24/04/2025	48.00						
AUTO	Allotment Rental	48.00			1000	201	48.00	Rental 2025/26
	Banked: 25/04/2025	48.00						
AUTO	Allotment Rental	48.00			1000	201	48.00	Rental 2025/26
	Banked: 28/04/2025	48.00						
AUTO	Allotment Rental	48.00			1000	201	48.00	Rental 2025/26
	Banked: 28/04/2025	174.00						
102008	Allotment Rental	174.00			1000	201	174.00	Rentals 25/26
	Banked: 28/04/2025	1,479.00						
102010	Mini Golf Takings	1,479.00		246.50	1000	211	1,232.50	Takings 16-27/04
	Banked: 30/04/2025	186.00						
102011	Market Rents	186.00			1000	291	186.00	Rents 30/04
	Banked: 30/04/2025	192.00						
1002009	Allotment Rentals	192.00			1000	201	192.00	Rentals 25/26
Subtotal Carried Forward:		226,712.19	0.00	626.04			226,086.15	

Current/Reserve Account

Receipts received between 01/04/2025 and 31/07/2025

Nominal Ledger Analysis

Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
	Banked: 01/05/2025	2,600.00						
AUTO	BCCL	2,600.00			1007	221	2,600.00	Christmas Lights Donation
	Banked: 06/05/2025	48.00						
AUTO	Allotment Rental	48.00			1000	201	48.00	Rental 2025/26
	Banked: 07/05/2025	48.00						
AUTO	Allotment Rental	48.00			1000	201	48.00	Rental - 2025/26
	Banked: 07/05/2025	156.00						
102012	Market Rents	156.00			1000	291	156.00	Rents 07/05
	Banked: 08/05/2025	48.00						
AUTO	Allotment Rental	48.00			1000	201	48.00	Rental 2025/26 - TD 029
	Banked: 14/05/2025	28.50						
AUTO	Allotment Rental	28.50			1000	201	28.50	Rental - 2025/26 RA010
	Banked: 14/05/2025	144.00						
102013	Market Rents	144.00			1000	291	144.00	Rents 14/05
	Banked: 15/05/2025	96.00						
AUTO	Allotment Rental	96.00			1000	201	96.00	Rental - 2025/26
	Banked: 15/05/2025	576.00						
102016	Mini Golf Takings	576.00		96.00	1000	211	480.00	Takings
	Banked: 16/05/2025	48.00						
102014	Allotment Rental	48.00			1000	201	48.00	Rental - 2025/26
	Banked: 21/05/2025	156.00						
102017	Market Rents	156.00			1000	291	156.00	Rents 21/05
	Banked: 22/05/2025	159.00						
102018	Mini Golf Takings	159.00		26.50	1000	211	132.50	Takings
	Banked: 27/05/2025	48.00						
AUTO	Allotment Rental	48.00			1000	201	48.00	Rental 2025/26 TD027
	Banked: 27/05/2025	48.00						
AUTO	Allotment Rental	48.00			1000	201	48.00	Rental 2025/26 TD006
	Banked: 27/05/2025	50.00						
	Castle Players	50.00			1000	320	50.00	Banner Frame Hire
	Banked: 28/05/2025	48.00						
AUTO	Allotment Rental	48.00			1000	201	48.00	Rental - 2025/26 HR005
	Banked: 28/05/2025	144.00						
102019	Market Rents	144.00			1000	291	144.00	Rents 28/05
	Banked: 02/06/2025	96.00						
102021	Allotment Rental	96.00			1000	201	96.00	Rental - 2025/26 - TD031
Subtotal Carried Forward:		231,253.69	0.00	748.54			230,505.15	

Current/Reserve Account

Receipts received between 01/04/2025 and 31/07/2025

Nominal Ledger Analysis								
Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
	Banked: 02/06/2025	1,084.00						
102020	Mini Golf Takings	1,084.00		180.67	1000	211	903.33	Mini Golf Takings
	Banked: 11/06/2025	48.00						
AUTO	Allotment Rental	48.00			1000	201	48.00	Rental 25/26
	Banked: 11/06/2025	144.00						
102022	Market Rents	144.00			1000	291	144.00	Rents 11/06
	Banked: 18/06/2025	48.00						
102024	Allotment Rental	48.00			1000	201	48.00	Rental 25/26 - CL001
	Banked: 18/06/2025	156.00						
102023	Market Rents	156.00			1000	291	156.00	Rents 18/06
	Banked: 18/06/2025	378.00						
102025	Mini Golf Takings	378.00		63.00	1000	211	315.00	Takings
	Banked: 25/06/2025	186.00						
102026	Market Rents	186.00			1000	291	186.00	Rents 25/06
	Banked: 26/06/2025	40,000.00						
CA	The Public Sector Deposit Fund	40,000.00			203		40,000.00	Management of Funds
	Banked: 27/06/2025	48.00						
AUTO	Allotment Rental	48.00			1000	201	48.00	Rental 25/26 - RA007
	Banked: 30/06/2025	30.00						
AUTO	Allotment Rental	30.00			1000	201	30.00	Rental 25/26
	Banked: 30/06/2025	48.00						
AUTO	Allotment Rental	48.00			1000	201	48.00	Rental 25/26
	Banked: 30/06/2025	344.00						
102027	Mini Golf Takings	344.00		57.33	1000	211	286.67	Takings
	Banked: 02/07/2025	162.00						
102028	Market Rents	162.00			1000	291	162.00	Rents 02/07
	Banked: 03/07/2025	60.00						
AUTO	Durham County Carers	60.00			1000	106	60.00	Dawson Room Hire
	Banked: 04/07/2025	330.00						
AUTO	Teesdale Day Clubs	330.00			1001	106	330.00	Contribution 25/26
	Banked: 08/07/2025	48.00						
AUTO	Allotment Rental	48.00			1000	201	48.00	Rental 25/26 - TH008
	Banked: 08/07/2025	273.00						
102029	Mini Golf Takings	273.00		45.50	1000	211	227.50	Takings
	Banked: 09/07/2025	144.00						
102030	Market Rents	144.00			1000	291	144.00	Rents 09/07
Subtotal Carried Forward:		274,784.69	0.00	1,095.04			273,689.65	

Current/Reserve Account

Receipts received between 01/04/2025 and 31/07/2025

Nominal Ledger Analysis								
Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
	Banked: 14/07/2025	500.00						
AUTO	Citizen's Advice	500.00			1001	106	500.00	Contribution to May-Sept
	Banked: 16/07/2025	162.00						
102031	Market Rents	162.00			1000	291	162.00	Rents 16/07
	Banked: 23/07/2025	168.00						
102032	Market Rents	168.00			1000	291	168.00	Rents 23/07
	Banked: 23/07/2025	651.00						
102033	Mini Golf Takings	651.00		108.50	1000	211	542.50	Takings
	Banked: 23/07/2025	2,112.50						
AUTO	Barclays	2,112.50			1001	106	2,112.50	Rental
	Banked: 25/07/2025	100.00						
AUTO	Barnard Castle Football Club	100.00			1001	237	100.00	Tens Field 2025/26
	Banked: 30/07/2025	198.00						
102034	Market Rents	198.00			1000	291	198.00	Rents 30/07
Total Receipts:		278,676.19	0.00	1,203.54			277,472.65	

**BARNARD CASTLE TOWN COUNCIL
RESOURCES COMMITTEE – 01 SEPTEMBER 2025**

BUDGET 2026/27 – TIMETABLE & BASIC ASSUMPTIONS

1. INTRODUCTION

- 1.1 This report sets out a preparation timetable for the 2026-27 budget, the major pressures to be considered in preparing the budget and seeks Members' views and direction on the principles to be adopted.

2. BUDGET PREPARATION TIMETABLE

- 2.1 Preparation of the 2026-27 budget will follow a structured review of all current income, expenditure and investment and consider options put forward to meet current and future requirements.
- 2.2 At this meeting, Members will consider the overall outline budgetary position and identify growth factors to be considered in 2026-27. Individual budget headings will be examined in detail at the committee meeting scheduled for 03 November 2025, alongside proposals for additional expenditure and new projects from within the Resources portfolio. Growth items relevant to Partnership, and Services will be considered at the relevant meetings in December.
- 2.3 The Resources Committee meeting scheduled for 05 January 2026 will examine the whole of the proposed budget for 2026-27, including growth submissions from the other Committees, in the context of known national controls and predicted funding levels for 2026-27. The recommendations formulated will then be presented to the full Council meeting scheduled for 19 January 2026. The budget preparation timetable is summarised at **Appendix A**.

3. INFLATIONARY/OTHER FACTORS TO BE TAKEN INTO CONSIDERATION

- 3.1 The local council pay-scales are pegged to the NJC pay spine. Any agreement reached at a national level would inform rates of pay in local councils too. It may be prudent that an assumption of 4%, is built into the base-budget as a minimum. The 2025-26 settlement has been reached at 3.2%.

Non-pay inflation in the economy is currently running just over 3.8% with the Bank of England predicting it will remain over 2% target for the rest of 2025, with forecasters predicting it to peak around 4% later this year. It is still anticipated inflation will fall back toward the 2% target in 2026. Setting for the next financial year remains difficult as we are still in an unpredictable climate. It may be prudent that members consider applying a minimum 3% inflation factor to goods and services headings during the 2026-27 budget preparation. As in previous years, known specific inflationary demands will be identified against individual budget headings.

- 3.2 A number of smaller potential demands on the budget will be presented for consideration at a future meeting along with any projects emanating from paragraph 5.1 (below).

The Ministry of Housing, Communities and Local Government (MHCLG) has not at this point indicated that any capping applied to local councils for 2026-27. As they have never capped parish councils, it is unlikely this will happen.

4. UNREALISED COMMITMENTS AND KNOWN UNDERSPENDS

- 4.1 All known under-spends which have occurred on the 2025-26 budget (for reasons beyond our control and not known until after the budgetary cycle) will be taken into account when considering the recommended figure to be put forward for 2026-27.

5. PROJECTS AND GROWTH

- 5.1 All Members have been contacted by letter (**Appendix B**) to indicate any projects they wish to put forward for consideration within the 2026-27 budget. All items will be considered by the relevant committee, and then by Resources, as part of the normal budgetary process.

6. CONCLUSION

- 6.1 It is important that every effort is made at this committee meeting to consider all issues raised in this report. If this is not achieved, it will put pressure on the processes and issues to be considered at the Committee meeting scheduled for 03 November when careful consideration will need to be given to any new items or projects for onward transmission to Council.

Recommendation – That the detail within sections 2 to 5 (above) be agreed:

- (a) That the budget timetable is as detailed in Appendix A;
- (b) That pay inflation of 4% be modelled;
- (d) That non-pay inflation of 3% be assumed; and
- (e) That any proposals for new budget items be submitted by 03 October 2025.

Martin Clark
Town Clerk

2026-267 BUDGET PREPARATION TIMETABLE

Date	Committee/ Council	Action
01 September	Resources	Outline budgetary position considered.
03 November	Resources	Individual budget headings examined; growth items and new projects considered within Committee portfolio.
01 December	Services	Growth items and new projects considered within Committee portfolio.
15 December	Partnership	Growth items and new projects considered within Committee portfolio.
05 January 2026	Resources	Entire proposed 2024/25 budget examined, including growth items and new projects from all committees.
19 January 2026	Council	Recommended 2025-26 budget presented for approval.



Barnard Castle Town Council

Town Clerk: Martin Clark
Woodleigh, Flatts Road
Barnard Castle
DL12 8AA

01833 690970
clerk@barnardcastletowncouncil.gov.uk

TO ALL COUNCILLORS

August 2025

2026-27 Budget Preparation

Dear Councillor

The Resources Committee will begin its 2026-27 budgetary deliberations at its meeting scheduled for 01 September 2025.

At the Resources Committee meeting, outline information relating to the budget process will be given and at the 03 November meeting individual budgetary heads will be considered in detail, with a further meeting scheduled if necessary. The Committee meeting on 05 January 2026 will examine the whole of the proposed budget for 2026-27, including submissions from other committees. The recommendations formulated will then be presented to the full council meeting on 19 January 2026.

So that new or additional expenditure may be considered as part of that process, individual Members are being asked to indicate any projects they wish to put forward for consideration. Any project put forward should be **'more than just an idea'** and must include some background detail in order for an informed decision to be made as to whether the project should be progressed for consideration as part of the 2026-27 budget. Proposed projects will be considered by the relevant committee prior to being referred to Resources in January 2026.

Any proposed additional expenditure/new projects brought forward will be considered by the Resources Committee meeting scheduled for 03 November. Any projects the committee proposes to progress will be submitted to the full council meeting on 19 January 2026.

In view of the timescale above, it would be helpful if you would respond by **Friday 03 October 2025**.

Yours sincerely

Martin Clark
Town Clerk

Resources Committee

Report of Internal Auditor

Barnard Castle Town Council Internal Audit Plan 2025/2026

Date: 3rd June 2025

1. PURPOSE OF THE REPORT

- 1.1. The purpose of the report is to inform members of the annual internal audit plan for Barnard Castle Town Council for the financial year 2025/26

2. BACKGROUND

- 2.1. Internal Audit is an independent appraisal function which must be provided to the Council as a requirement of the Accounts and Audit regulations.
- 2.2. All audits are carried out in accordance with the CIPFA code of practice for Internal Audit in Local Government, which require that key controls and risks associated with all major systems, processes and procedures are identified and evaluated.

3. Annual Internal Audit Plan 2024/25

- 3.1. The annual internal audit plan is prepared from discussions with Council staff, the annual budgets of the council, previous internal audit work and any reports from external audit.
- 3.2. Using this information, it is intended to carry out an interim audit in November 2025 of:
 - a 6 monthly detailed creditors check
 - a detailed 6 monthly review of the income collection and banking arrangements
 - Payroll audit for 6 months 2025/26
- 3.3. Terms of reference for each interim audit will be sent to the Town Clerk at least 5 working days before commencement of the audit, and reports will be produced for the above.
- 3.4. The internal audit plans can be adjusted if further work is required which is outside the plan, this will be reported to this committee.
- 3.5. The audits I carry out are all system based whereby I identify the key controls to each system and their control objectives and the associated risks to these objectives. The system is then evaluated and tested and the findings are reported to Management. Any recommendations are then reported and agreed and are shown in an Action Plan. The importance of the risks is categorised:
 - Critical – A control weakness that may have a significant impact upon the achievement of, not only the system objectives, but also the organisation's objectives.
 - High – A control weakness that may have a significant impact upon the achievement of the system objectives.
 - Medium – A control weakness that may have an impact upon the achievement of the system objectives.
 - Low – A control weakness that does not impact upon the achievement of the system objectives, however, the implementation of which would improve overall control.
- 3.6. From the tests and evaluations, I can then give that audit an assurance of whether the internal controls are working. The assurances I give are:

Level of Assurance	Definition
Full Assurance	There is a sound system of controls in place & those controls are consistently applied & are fully effective. Control objectives are fully met.
Substantial Assurance	There is a sound system of control in place but some of the controls are not consistently applied or fully effective. Control objectives are largely achieved.
Moderate Assurance	There is basically a sound system of control in place, but there are weaknesses and evidence of non-compliance with or ineffective controls. Control objectives are often achieved.
Limited Assurance	The system of control is weak & there is evidence of non-compliance with controls that do exist. Control objectives are sometimes achieved.
No Assurance	There is no system of control in place and control objectives are rarely or never achieved.

3.7. At the end of the year for 2025/26, an annual report based on the areas within the Annual Governance and Accountability Return is produced giving an overall assurance of the Council's Internal Controls. This will be carried out in May 2026

3.8. My internal audit fee will remain the same.

4. Recommendation

4.1. It is recommended that to give added assurance to the Council's internal controls that Members agree the planned internal audit work plan for 2024/25



**Gordon Fletcher,
Internal Auditor**