

Finance Report – October 2026

Blackbird Leys Parish Council | Full Council Meeting – 27th October 2026 | Agenda item 12

1. Income

The following income has been received since the last report. Councillors are asked to note.

Date	From	Description	Amount
29/09/2026	Oxford City Council	Precept – 2nd instalment 2026-27	£28,554.22
10/06/2026	OALC	Credit – refund of two payments made in error on 03/06/2026 (£60 + £42), see section 4.3	£102.00
		Total	£28,656.22

Total precept received for 2026-27: £57,108.45 (1st instalment £28,554.23 on 14/04/2026). The repayment of the April and May wages overpayment (£79.60), noted at FC49/26.1, has not yet shown on the bank statements and will be reported when received.

2. Bank Reconciliation – 30 September 2026

	Amount
Opening balance 1 April 2026 (AGAR 2025-26 Box 7)	£123,606.00
Add: prior-year adjustment (see note below)	£11.95
Add: receipts to 30/09/2026	£57,210.45
Less: payments cleared to 30/09/2026 (including the two 2025-26 card fees)	-£23,364.57
Cashbook balance at 30 September 2026	£157,463.83
Unity Trust statement balance 30/09/2026	£157,628.23
Less: 2025-26 payments not yet presented	-£164.40
Adjusted bank balance at 30 September 2026	£157,463.83
Difference	£0.00

Prior-year correction: the 2025-26 AGAR Box 7 (£123,606) is £5.95 lower than the money the council actually held at 31 March 2026. Two corporate card fees of £3.00 (collected 09/02/2026 and 12/03/2026) were left out of the 2025-26 payments; they are now recorded in this year's cashbook with their real dates (Refs 83 and 84 in the payments master). A mileage claim of £11.70 (22/10/2024) was included in the 2025-26 payments but never left the bank (it is still owed), and there is 25p of rounding, so a one-off adjustment of £11.95 is added (£11.95 – £6.00 = £5.95). The 2025-26 AGAR has been signed off and will not be changed. Councillors are asked to note this.

Check to 23 October 2026: the online banking balance at 23/10/2026 is £155,150.91. Since 30 September, the October mobile (£14.00, 02/10), the card direct debit (£3.00, 12/10), the October pension (£489.03, 12/10) and HMRC (£1,971.29, 23/10) have gone out. After the £164.40 of 2025-26 payments not yet presented, the bank agrees with the cashbook (£154,986.51), with no difference.

A councillor other than the RFO is asked to check the reconciliation against the bank statement and sign it.

3. Internal Financial Auditor (agenda item 12.2)

Councillors are asked to confirm that the cashbook payments for October 2026 are true and accurate records.

4. Cashbook Payments – October 2026 (agenda item 12.3)

4.1 Approved at earlier meetings – not yet paid

No payment run was made after the September meeting, so these approved payments are still to be paid. They will be paid with this month's payments.

Ref	Payee	Description	Approval	Total
25	Clerk	WFHA – June 2026	FC23/26.3	£24.00
42	Moore	External audit 2025-26 (£315 + £35 information charge)	FC0122/25	£420.00
44	Clerk	WFHA – September 2026	FC23/26.3	£24.00

Ref	Payee	Description	Approval	Total
45	Agnes Smith Advice Centre	Grant – Advice Quality Standard audit (s.142)	FC60/26	£1,000.00
c/f	Clerk	Mileage – 22/10/2024, NP Working Group (2024-25)	FC084/24	£11.70
c/f	Clerk	Mileage – February or March 2026 (2025-26)	FC0139/25 / FC0151/25	£11.70
			Total	£1,491.40

Moore chased the external audit invoice on 16/10/2026. The two mileage claims were approved in earlier years and are already counted in those years' accounts; they are listed as unrepresented on the bank reconciliation. The David Newman poster printing (£21, 2025-26) will be paid when a receipt is provided.

4.2 Invoices for approval

Ref	Payee	Description	Invoice No.	Total	Budget Code
70	OALC	Talking Tables & AGM 25/06/2026 – training	6447	£48.00	TRAINING
71	Leisure Solutions Community Trust	Hall hire – June 2026 (amount suggests 1 session)	SCLT008499	£70.23	HALL HIRE
72	Leisure Solutions Community Trust	Hall hire – 18/08/2026 (1 session)	SCLT009119	£77.25	HALL HIRE
73	Leisure Solutions Community Trust	Hall hire – 15/09 and 29/09/2026 (2 sessions)	SCLT009497	£140.46	HALL HIRE
74	OALC	Whole council training £550 + mileage £10.45	6602	£672.54	TRAINING
75	Leisure Solutions Community Trust	Room hire 20/10/2026 – whole council training	SCLT009828	£70.23	HALL HIRE
			Total	£1,078.71	

Notes:

- OALC 6447 (Talking Tables, 25/06/2026) was booked under the Clerk's delegated authority for training (FC080/24.2). It was due on 24/06/2026 and is overdue.
- Hall hire SCLT008499 (June, £70.23) is on the Leisure Solutions statement of account dated 01/10/2026 and was due on 19/07/2026. **The Clerk will request a copy of the invoice.**
- Hall hire SCLT009119 was due on 23/09/2026 and is overdue. The Leisure Solutions account also shows a £20.00 credit from October 2025, which they will be asked to offset.
- OALC 6602 is the whole council Roles and Responsibilities training held on 20/10/2026. Council approved up to £660 (FC49/26.4i); the invoice is £672.54 because it includes trainer mileage of £10.45 + VAT. **Councillors are asked to approve the additional £12.54.**
- SCLT009828 is the room hire for the training on 20/10/2026.

4.3 Payments made in error and refunded – to note

Ref	Payee	Description	Paid	Total	Budget Code
67	OALC	Duplicate payment – training invoice	03/06/2026	£42.00	Refunded 10/06
68	OALC	Duplicate payment – training invoice	03/06/2026	£60.00	Refunded 10/06
			Total	£102.00	

Two OALC training invoices booked under the Clerk's delegated authority for training (FC080/24.2) were paid twice: once on 01/04/2026 and again on 03/06/2026. OALC refunded the duplicate £102 on 10/06/2026 (section 1), so the net cost is nil. No approval is needed; councillors are asked to note this.

4.4 Regular payments

Regular payments (wages, pension, HMRC, mobile, working from home allowance, bank and card fees) and subscriptions are approved in the budget (FC0122/25) and at the Annual Meeting (FC23/26.3 and FC22/26, 26/05/2026). October's regular payments total £4,017.20, including HMRC £1,971.29 for August–October (collected 23/10/2026). Each payment, with its minute references, is listed in the payments master, which is available to councillors on request.

5. Budget Position – 2026-27 (to date)

Budget and reserves approved at FC0122/25 (27/01/2026). Spent = paid to date. Pending = approved or awaiting approval but not yet paid. Variance = spent plus pending compared with the budget; more than 15% over, or no budget, is shown in red.

5.1 Revenue budget

	Salary	5 hrs increase	Pension	HMRC	WFHA	Travel
SPENT	£9,132.88	£0.00	£3,423.21	£5,805.67	£96.00	£11.70
PENDING	£1,508.88	£0.00	£0.00	£0.00	£72.00	£0.00
BUDGETED	£19,000.00	£5,000.00	£6,200.00	£6,400.00	£0.00	£275.50
REMAINING	£8,358.24	£5,000.00	£2,776.79	£594.33	-£168.00	£263.80
15% VARIANCE	Within	Within	Within	Within	No budget	Within

	Hall Hire	Bank Charges	Insurance	Mobile	Mailboxes/ Website	Office 365
SPENT	£678.10	£63.00	£627.56	£97.10	£1,134.03	£138.24
PENDING	£358.17	£10.00	£0.00	£0.00	£0.00	£0.00
BUDGETED	£1,375.00	£108.00	£900.00	£180.00	£1,165.00	£80.00
REMAINING	£338.73	£35.00	£272.44	£82.90	£30.97	-£58.24
15% VARIANCE	Within	Within	Within	Within	Within	+72.8%

	Anti-Virus	Dropbox	Parish Online	Zoom	Memberships	ICO
SPENT	£0.00	£0.00	£0.00	£0.00	£2,808.65	£0.00
PENDING	£0.00	£0.00	£0.00	£209.88	£0.00	£0.00
BUDGETED	£50.00	£200.00	£500.00	£200.00	£2,650.00	£45.00
REMAINING	£50.00	£200.00	£500.00	-£9.88	-£158.65	£45.00
15% VARIANCE	Within	Within	Within	+4.9%	+6.0%	Within

	Audit	Stationery	Training	Events	Annual Meeting	Printing
SPENT	£400.00	£0.00	£342.00	£0.00	£0.00	£0.00
PENDING	£420.00	£0.00	£720.54	£0.00	£0.00	£0.00
BUDGETED	£700.00	£300.00	£2,000.00	£6,000.00	£100.00	£100.00
REMAINING	-£120.00	£300.00	£937.46	£6,000.00	£100.00	£100.00
15% VARIANCE	+17.1%	Within	Within	Within	Within	Within

	Grants					
SPENT	£500.00					
PENDING	£1,000.00					
BUDGETED	£3,000.00					
REMAINING	£1,500.00					
15% VARIANCE	Within					

Revenue total: budget £56,528.50, spent £25,258.14, pending £4,299.47, remaining £26,970.89. The Wix website renewal (£230.40) is charged to the CIL fund, as in 2025-26 and 2024-25.

5.2 Earmarked reserves

	General	Rebrand/ Website	Neighbour- hood Plan	Promo Video	Com Engagement	Elections
SPENT	£0.00	£0.00	£8.00	£0.00	£237.35	£0.00
PENDING	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
BUDGETED	£3,000.00	£8,000.00	£6,000.00	£6,000.00	£5,000.00	£800.00
REMAINING	£3,000.00	£8,000.00	£5,992.00	£6,000.00	£4,762.65	£800.00
15% VARIANCE	Within	Within	Within	Within	Within	Within

	New Cllr	Ins Excess	Crisis Fund	Staff Costs	Training	Events
SPENT	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
PENDING	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
BUDGETED	£200.00	£3,000.00	£500.00	£2,000.00	£1,000.00	£1,000.00
REMAINING	£200.00	£3,000.00	£500.00	£2,000.00	£1,000.00	£1,000.00
15% VARIANCE	Within	Within	Within	Within	Within	Within

	Grants	Strategic Aims	Legal	New Staff		
SPENT	£0.00	£0.00	£0.00	£0.00		
PENDING	£0.00	£0.00	£0.00	£0.00		
BUDGETED	£1,000.00	£1,500.00	£5,000.00	£30,000.00		
REMAINING	£1,000.00	£1,500.00	£5,000.00	£30,000.00		
15% VARIANCE	Within	Within	Within	Within		

Reserves total: budget £74,000.00, spent £245.35, remaining £73,754.65. The reserves listed in FC0122/25 add up to £74,000.00, but the minute shows a total of £69,000.00; the Clerk will check which is correct.

5.3 CIL fund

	Balance 1 April 2026	Spent 2026-27	Balance now	Allocated – Neighbourhood Plan	Unallocated
CIL	£56,927.81	£230.40	£56,697.41	£18,000.00	£38,697.41

6. Proposed Budget Virements

To bring the overspent headings back within budget before the 2027-28 budget is set, the following virements from General Reserves are proposed. A virement needs a council resolution and is not on this agenda, so it will be put to the November meeting with the draft 2027-28 budget.

To	Reason	Over by	Virement
Office 365	Microsoft price increase	£58.24	£60.00
Audit	Internal audit late submission fee and external audit information charge	£120.00	£120.00
Memberships	OALC (£111.61) and SLCC (£22.04) above budget; ONPA (£25) not budgeted	£158.65	£160.00
Zoom	Annual price above budget	£9.88	£10.00
Working from home allowance	No budget line – 12 months at £24	No budget	£288.00
Total from General Reserves			£638.00

General Reserves: £3,000.00 budgeted, nothing spent so far. After these virements, £2,362.00 would remain. If agenda item 9(iv) is approved (OALC terms of reference, up to £1,000 + VAT from General Reserves), at least £1,362.00 would remain (the VAT is reclaimable).

Points to note:

- Grants: £1,500 remains after the Agnes Smith grant. If the Leys Cricket Club application (agenda item 10, £1,000) is approved, £500 would remain; the payment would be on next month's cashbook.
- Agenda item 9(v): room hire for an informal catch-up (up to £100) would come from Hall Hire, leaving £238.73.
- Salary includes the April and May overpayment (£79.60) still to be repaid. The £5,000 for the 5 hours a week increase (to be agreed) has not been used.

7. Corrections to earlier cashbook minutes – to note

The approved minutes are not changed; the corrections are recorded here.

- April (FC9/26.4): the mileage (£11.70) and working from home allowance (£24.00) are listed as March 2026. They were the April 2026 claims; the March claims were paid on 01/04/2026 as 2025-26 items.
- May (FC23/26.7): the cashbook total is shown as £3,055.09. The items listed add up to £3,121.09; the OALC training invoice 6301 (£66.00) was left out of the total.
- June (FC37/26): the wages are listed as £1,548.68. £1,508.88 was paid, which matches the payslip; the standing order was corrected from June.

Prepared by Emma Kearney, Parish Clerk and RFO – 23 October 2026