

LAVERSTOCK & FORD PARISH COUNCIL

Report PC24.157 Finance Report November 2024 (for December meeting)

Subject: Report on Monthly Accounts for November 2024 & Approval of Expenditure
Date: 16th December 2024
Author: Andrew Prince, RFO

1. Report Summary.

- 1.1 This report presents a summary of the Council's finances up to the end of November 2024. It also lists payments that require the approval of the Council. Monthly finance checks and a bank reconciliation were carried out by Cllr McDonald.

2. Summary of Receipts and Payments.

- 2.1 The Summary Report for the period 1st April to 30th November 2024, is attached at Annex 1. Total receipts £433,713.23. Total payments £399,363.30.
- 2.2 The Summary Report also compares expenditure to the budget for the year. Professional Fees and Community Buildings are over budget by £9,816.00 and £2,005.00 respectively.

3. Bank Reconciliation.

- 3.1 A Bank Reconciliation has been carried out by Cllr McDonald.
- 3.2 The reconciliation is presented at Annex 2 to this report. Total funds held on 30th November 2024 were £1,898,168.17.

4. Debit Card & Direct Debit Payments in November 2024.

- 4.1 Annex 3 to this report lists the debit card & direct debit payments made in November 2024.
- 4.2 Total payments of **£1,173.75** require the retrospective approval of the Council.

5. BACS Payments in December 2024.

- 5.1 Annex 4 to this report lists the BACS payments, including salaries, that are scheduled for payment in December 2024. One payment of £744.00 was made early on 9th December and is a retrospective approval.
- 5.2 A total of **£71,238.97** requires the approval of the Council. Most will be made on 17th December but two have been deferred until 23rd December pending completion or delivery of work. £14,010.00 to A D (Southern) for completion of the boardwalk pond spur at Whitebridge and £7,050.00 to Black Forge for delivery of the Cor-ten steel artwork for Castle Hill Country Park. The

payments include £17,184 to Ockenden Tree Services for the pollarding of the London plane trees at Hampton Park. The payment to Wilsons of £3,850 plus vat will take Professional Fees over budget by £13,666. This will be funded from General Reserve.

6. Treasury Deposits.

- 6.1 £1,852,830.56 was held on deposit on 30th November 2024.
- 6.2 Lloyds. £358,796.86 is invested in a 95-Day Notice account that yielded £1,084.37 interest. £10,366.05 remains in a 32-Day Notice account that yielded £20.59. £280,000 is invested in a 9-month Fixed Term account at 3.55%.
- 6.3 CCLA. £1,203,667.65 is invested in the Public Sector Deposit Fund and earned a dividend of £5,028.79 in November. The dividend was re-invested. £20,000 was withdrawn from this fund on 9th December to assist cash flow.
- 6.4 Total interest and dividends earned in November 2024 were £6,133.75.

7. Reserves.

- 7.1 Earmarked Reserves held on 23rd December 2024 will be £1,691,341.85.
- 7.2 Earmarked Reserves are allocated as follows.
 - i. Capital Asset Replacement Reserve, funded from precept, £194,330.08.
 - ii. Community Infrastructure Levy Reserve, £66,106.46.
 - iii. Earmarked Maintenance Reserves, funded by developers, £1,197,004.78.
 - iv. Play area improvement and Youth and Adult Recreation £132,112.67.
 - v. HP Pavilion Parish Office Project Reserve. £80,443.70
 - vi. Miscellaneous including Grant Reserve, HP Dilapidations, Youth grant, Art Pillars Restoration and Neighbourhood Planning £21,344.16.

8. Recommendation.

- 8.1 That the Council adopts the monthly accounts as a true record of the Council's finances.
- 8.2 That the Council approves the debit card and direct debit payments of **£1,173.75**, and the BACS payments of **£71,238.97**.
- 8.3 That the Council notes the report on Treasury Deposits and Reserves.

Summary of Receipts and Payments

All Cost Centres and Codes (Between 01/04/2024 and 30/11/2024)

Administration

		Receipts			Payments			Net Position
Code	Title	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
9	Salaries				180,000.00	116,630.99	63,369.01	63,369.01 (35%)
10	Mileage				2,850.00	1,349.12	1,500.88	1,500.88 (52%)
11	Office Sundries & Expenses				5,300.00	3,094.28	2,205.72	2,205.72 (41%)
12	Equipment & IT				2,500.00	887.48	1,612.52	1,612.52 (64%)
13	Professional Fees				2,940.00	12,756.00	-9,816.00	-9,816.00 (-333%)
14	Subscriptions				2,000.00	2,179.83	-179.83	-179.83 (-8%)
15	Insurance				7,104.00	6,265.23	838.77	838.77 (11%)
16	Grants				10,000.00	9,300.00	700.00	700.00 (7%)
17	Newsletter				7,700.00	5,416.00	2,284.00	2,284.00 (29%)
19	Training				1,500.00		1,500.00	1,500.00 (100%)
20	Cllr Expenses & Chair Allowance				500.00	30.08	469.92	469.92 (93%)
21	Business Support				5,100.00	3,080.24	2,019.76	2,019.76 (39%)
66	Community Engagement				2,000.00	819.18	1,180.82	1,180.82 (59%)
67	Youth Support				5,000.00	1,739.80	3,260.20	3,260.20 (65%)
68	Community Buildings				10,000.00	12,005.00	-2,005.00	-2,005.00 (-20%)
SUB TOTAL					244,494.00	175,553.23	68,940.77	68,940.77 (28%)

Administration Reserve

		Receipts			Payments			Net Position
Code	Title	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
76	Bishopdown Farm Youth Club					1,147.70	-1,147.70	-1,147.70 (N/A)
82	Hampton Park Pavilion Dilapidat					5,757.38	-5,757.38	-5,757.38 (N/A)
84	Grant Reserve							(N/A)
86	Neighbourhood Planning							(N/A)
87	Hampton Park Pavilion Parish O					1,556.30	-1,556.30	-1,556.30 (N/A)
SUB TOTAL						8,461.38	-8,461.38	-8,461.38 (N/A)

CIL

		Receipts			Payments			Net Position
Code	Title	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
34	Community Infrastructure Levy					547.00	-547.00	-547.00 (N/A)
SUB TOTAL						547.00	-547.00	-547.00 (N/A)

Environment

		Receipts			Payments			Net Position
Code	Title	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
23	Bins & Litter				12,500.00	8,233.44	4,266.56	4,266.56 (34%)
24	Grass Cutting & POS Maintenan				35,000.00	25,342.22	9,657.78	9,657.78 (27%)
25	Trees				15,000.00	13,705.00	1,295.00	1,295.00 (8%)
26	Infrastructure				6,000.00	1,667.95	4,332.05	4,332.05 (72%)
27	Play Parks Maintenance & Inspe				10,500.00	5,345.49	5,154.51	5,154.51 (49%)
28	Highways & SIDs				5,000.00	2,786.13	2,213.87	2,213.87 (44%)

29	Salisbury City Cemetery	5,000.00	4,967.00	33.00	33.00 (0%)
31	Community Farm Support	10,000.00		10,000.00	10,000.00 (100%)
32	Miscellaneous				(N/A)
SUB TOTAL		99,000.00	62,047.23	36,952.77	36,952.77 (37%)

Environment Reserve

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
30	Asset Replacement					105,295.13	-105,295.13	-105,295.13 (N/A)
35	Longhedge Community Growing					330.10	-330.10	-330.10 (N/A)
36	Wiltshire Council Play Areas					1,689.00	-1,689.00	-1,689.00 (N/A)
39	Old Sarum Country Park Wesse							(N/A)
40	Pilgrims Way Maintenance Pt 1					755.00	-755.00	-755.00 (N/A)
41	Pilgrims Way Maintenance Pt 2							(N/A)
42	Old Sarum Country Park							(N/A)
43	Old Sarum Country Park Extra F							(N/A)
44	Norman Drive Play Park							(N/A)
45	Old Sarum The Green					555.00	-555.00	-555.00 (N/A)
46	OSCC Play Park					1,270.00	-1,270.00	-1,270.00 (N/A)
47	Old Sarum Sport Wall							(N/A)
48	Old Sarum Swales							(N/A)
50	Virginia Way Play Park							(N/A)
51	Robinson Grove Play Park							(N/A)
52	Hannah Way Play Park							(N/A)
53	Middleton Green Play Park							(N/A)
54	Mannock Field Play Park					75.00	-75.00	-75.00 (N/A)
55	Palmer Green Play Park							(N/A)
56	Castle Hill Country Park Play Pa					185.00	-185.00	-185.00 (N/A)
57	Longhedge Community Open Sp							(N/A)
65	Longhedge Outdoor Gym							(N/A)
71	Trigg Green Play Park & Open S							(N/A)
72	Hawker Green Play Park Mainte							(N/A)
73	McCudden and Liddell Play Park							(N/A)
74	Campbell Vale Play Park Mainte							(N/A)
75	McLeod Green Play Park Mainte							(N/A)
77	Lodge Old Sarum Tree Work							(N/A)
83	Ward Grove Play Park Maintena							(N/A)
85	CHCP Art Pillars Refurbishment					2,415.00	-2,415.00	-2,415.00 (N/A)
SUB TOTAL						112,569.23	-112,569.23	-112,569.23 (N/A)

Income

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
1	Precept	321,204.00	321,204.00					(0%)
2	Lease and Site Rental	5,790.00	2,915.32	-2,874.68				-2,874.68 (-49%)
3	Newsletter Advertising	5,000.00	4,237.50	-762.50				-762.50 (-15%)
4	CIL							(N/A)
5	S106		8,796.25	8,796.25				8,796.25 (N/A)
6	Interest	11,500.00	11,398.39	-101.61				-101.61 (-0%)

Summary of Receipts and Payments

All Cost Centres and Codes (Between 01/04/2024 and 30/11/2024)

7	Dividends	38,500.00	40,467.53	1,967.53	1,967.53 (5%)
8	Grants & Misc.		12,326.00	12,326.00	12,326.00 (N/A)
59	VAT Refund				(N/A)
60	Insurance Rent	3,383.00	3,140.00	-243.00	-243.00 (-7%)
SUB TOTAL		385,377.00	404,484.99	19,107.99	19,107.99 (4%)

S106

		Receipts			Payments			Net Position
Code	Title	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
33	S106 Capital Expenditure							(N/A)
37	Old Sarum 9A9B Youth & Adult							(N/A)
38	Old Sarum Local Centre Youth &							(N/A)
61	Longhedge Play Area Improvem							(N/A)
62	Longhedge Cemetery Contributio							(N/A)
63	Bishopdown (HP1) Play Area Ma							(N/A)
64	Bishopdown (HP1) Play Area Co							(N/A)
70	Bishopdown Farm Yard Play Imp							(N/A)
80	Longhedge Play Area Improvem							(N/A)
81	Longhedge Youth and Adult Pt 2							(N/A)
SUB TOTAL								(N/A)

Summary

NET TOTAL	385,377.00	404,484.99	19,107.99	343,494.00	359,178.07	-15,684.07	3,423.92 (0%)
V.A.T.		29,228.24			40,185.23		
GROSS TOTAL		433,713.23			399,363.30		

Laverstock & Ford Parish Council

Prepared by: _____

Date: _____

Name and Role (Clerk/RFO etc)

Approved by: _____

Date: _____

Name and Role (RFO/Chair of Finance etc)

A	Bank Reconciliation at 30/11/2024		
	Cash in Hand 01/04/2024		1,863,818.24
	ADD Receipts 01/04/2024 - 30/11/2024		433,713.23
	SUBTRACT Payments 01/04/2024 - 30/11/2024		2,297,531.47
	Cash in Hand 30/11/2024 (per Cash Book)		399,363.30
B	1,898,168.17		
	Cash in hand per Bank Statements		
	Petty Cash 01/08/2022	0.00	
	Trustee 30/11/2024	45,337.61	
	Lloyds 32-Day Deposit 30/11/2024	10,366.05	
	Lloyds 32-Day Term (1) 31/07/2024	0.00	
	CCLA PSDF 30/11/2024	1,203,667.65	
	Lloyds 95-day Deposit 30/11/2024	358,796.86	
	Lloyds 273-Day Fixed Term 30/11/2024	280,000.00	
	Lloyds 32-day Term (2) 31/07/2024	0.00	
	1,898,168.17		
	Less unrepresented payments		
			1,898,168.17
	Plus unrepresented receipts		
B	Adjusted Bank Balance		1,898,168.17
	A = B Checks out OK		

Vouche	Code	Date	Minute	Bank	Cheque No	Description	Supplier	VAT Type	Net	VAT	Total
217	Office Sundries & Expenses	07/11/2024		Trustee		Stationery	Viking Office UK Limited	S	88.87	17.78	106.65
											106.65
218	Office Sundries & Expenses	07/11/2024		Trustee		Office Sundries	Amazon EU S.a.r.l. UK	S	37.54	7.51	45.05
											45.05
219	Office Sundries & Expenses	07/11/2024		Trustee		Office Sundries	Empowerment Batteries (A	S	3.49	0.70	4.19
											4.19
220	Business Support	11/11/2024		Trustee		IT Support	Hive Communications Ltd	S	197.77	39.55	237.32
											237.32
221	Infrastructure	13/11/2024		Trustee		Office Sundries	Viking Office UK Limited	S	559.95	111.99	671.94
											671.94
222	Professional Fees	14/11/2024		Trustee		Payroll	Sandra Silk Bookkeeping &	S	40.50	8.10	48.60
											48.60
248	Subscriptions	14/11/2024		Trustee		Membership Fee	Wiltshire Wildlife Trust	E	60.00		60.00
											60.00
Total									988.12	185.63	1,173.75

Prepared by: _____
Name and Role

Date: _____

Approved by: _____
Name and Role

Date: _____

Approved by: _____
Name and Role

Date: _____

Laverstock & Ford Parish Council
PAYMENTS (AWAITING AUTHORISATION) LIST

Vouche	Code	Date	Minute	Bank	Cheque No	Description	Supplier	VAT Type	Net	VAT	Total
250	Asset Replacement	09/12/2024		Trustee	241220	Operations Repairs	GCS Fencing	S	620.00	124.00	744.00
											744.00
251	Salaries	17/12/2024		Trustee	241201	Salary	Staff	X	2,838.44		2,838.44
											2,838.44
252	Salaries	17/12/2024		Trustee	241202	Salary & Expenses	Staff	X	1,058.45		1,058.45
252	Mileage	17/12/2024		Trustee	241202	Salary & Expenses	Staff	Z	4.05		4.05
252	Office Sundries & Expenses	17/12/2024		Trustee	241202	Salary & Expenses	Staff	Z	32.20		32.20
											1,094.70
253	Salaries	17/12/2024		Trustee	241203	Salary & Expenses	Staff	X	2,002.15		2,002.15
253	Mileage	17/12/2024		Trustee	241203	Salary & Expenses	Staff	Z	9.00		9.00
253	Office Sundries & Expenses	17/12/2024		Trustee	241203	Salary & Expenses	Staff	Z	37.16		37.16
											2,048.31
254	Salaries	17/12/2024		Trustee	241204	Salary & Expenses	Staff	X	1,719.18		1,719.18
254	Mileage	17/12/2024		Trustee	241204	Salary & Expenses	Staff	Z	19.80		19.80
254	Office Sundries & Expenses	17/12/2024		Trustee	241204	Salary & Expenses	Staff	Z	25.49		25.49
											1,764.47
255	Salaries	17/12/2024		Trustee	241205	Salary & Expenses	Staff	X	1,233.52		1,233.52
255	Mileage	17/12/2024		Trustee	241205	Salary & Expenses	Staff	Z	23.40		23.40
255	Office Sundries & Expenses	17/12/2024		Trustee	241205	Salary & Expenses	Staff	Z	19.91		19.91
											1,276.83
256	Salaries	17/12/2024		Trustee	241206	Salary & Expenses	Staff	X	954.07		954.07
256	Mileage	17/12/2024		Trustee	241206	Salary & Expenses	Staff	Z	77.85		77.85
											1,031.92
257	Salaries	17/12/2024		Trustee	241207	PAYE & NI	HMRC	X	3,407.54		3,407.54
											3,407.54
258	Salaries	17/12/2024		Trustee	241208	Pensions	Wiltshire Pension Fund	X	2,593.48		2,593.48
											2,593.48
259	Asset Replacement	17/12/2024		Trustee	241209	Grass Cutting & POS Maintenar	Hurdcott Landscapes Ltd	S	140.00	28.00	168.00
											168.00
260	Robinson Grove Play Park	17/12/2024		Trustee	241209	Play Parks Maintenance & Insp	Hurdcott Landscapes Ltd	S	250.00	50.00	300.00
											300.00
261	Grass Cutting & POS Maintenar	17/12/2024		Trustee	241209	Grass Cutting & POS Maintenar	Hurdcott Landscapes Ltd	S	2,592.08	518.42	3,110.50
261	Highways & SIDs	17/12/2024		Trustee	241209	Grass Cutting & POS Maintenar	Hurdcott Landscapes Ltd	S	25.00	5.00	30.00
											3,140.50
262	Bins & Litter	17/12/2024		Trustee	241210	Bin Emptying	Idverde Ltd	S	1,029.18	205.84	1,235.02
											1,235.02
263	Office Sundries & Expenses	17/12/2024		Trustee	241211	Hall hire	Old Sarum Community Cen	Z	34.50		34.50
263	Youth Support	17/12/2024		Trustee	241211	Hall hire	Old Sarum Community Cen	Z	23.00		23.00

Annex 4

Laverstock & Ford Parish Council
PAYMENTS (AWAITING AUTHORISATION) LIST

13 December 2024 (2024-2025)

Vouche	Code	Date	Minute	Bank	Cheque No	Description	Supplier	VAT Type	Net	VAT	Total
											57.50
264	Professional Fees	17/12/2024		Trustee	241212	Professional Fees	Wilsons Solicitors LLP	S	3,850.00	770.00	4,620.00
											4,620.00
265	Insurance	17/12/2024		Trustee	241213	Insurance	Community First Trading	X	26.96		26.96
											26.96
266	Office Sundries & Expenses	17/12/2024		Trustee	241214	Office Sundries	Morgan Fire Protection Ltd	S	83.85	16.77	100.62
											100.62
267	Asset Replacement	23/12/2024		Trustee	241215	Boardwalk Construction	A. D. (Southern) Ltd	S	11,675.00	2,335.00	14,010.00
											14,010.00
268	OSCC Play Park	17/12/2024		Trustee	241216	Play Parks Maintenance & Insp	Jupiter Play and Leisure Ltr	S	216.90	43.38	260.28
											260.28
269	Business Support	17/12/2024		Trustee	241217	Website	Local Authority Technology	S	420.00	84.00	504.00
											504.00
270	Office Sundries & Expenses	17/12/2024		Trustee	241218	Office Sundries	Hampton Park Pavilion	Z	80.00		80.00
											80.00
271	Trees	17/12/2024		Trustee	241219	Tree work	Ockenden Tree Services Lt	S	1,250.00	250.00	1,500.00
											1,500.00
272	Community Infrastructure Levy	17/12/2024		Trustee	241219	Tree work	Ockenden Tree Services Lt	S	14,320.00	2,864.00	17,184.00
											17,184.00
273	Trees	17/12/2024		Trustee	241219	Tree work	Ockenden Tree Services Lt	S	2,840.00	568.00	3,408.00
											3,408.00
274	Pilgrims Way Maintenance Pt 1	17/12/2024		Trustee	241219	Tree work	Ockenden Tree Services Lt	S	550.00	110.00	660.00
											660.00
275	Community Engagement	17/12/2024		Trustee	241221	Office Sundries	Sarum Colourview Ltd	S	112.00	22.40	134.40
											134.40
276	CHCP Art Pillars Refurbishment	23/12/2024		Trustee	241222	CHCP Artwork Restoration	Black Forge Signs and Wea	S	5,875.00	1,175.00	7,050.00
276	CHCP Art Pillars Refurbishment	23/12/2024		Trustee	241222	CHCP Artwork Restoration	Black Forge Signs and Wea	S			
											7,050.00
Total									62,069.16	9,169.81	71,238.97