

LAVERSTOCK & FORD PARISH COUNCIL

Report PC25.082 Finance Report April 2025 (for May 2025 meeting)

Subject: Report on Monthly Accounts for April 2025 & Approval of Payments
Date: 10th May 2025
Author: Andrew Prince, RFO

1. Report Summary.

- 1.1 This report presents a summary of the Council's finances up to 30th April 2025. It also lists payments that require the approval of the Council. Monthly finance checks and bank reconciliation were carried out by Cllr Baker.

2. Summary of Income & Expenditure

- 2.1 The Summary Report for Revenue Income & Expenditure for the period 1st April 2025 to 30th April 2025, is attached at Annex 1. Total receipts £214,575.24. Total revenue payments £32,141.86.
- 2.2 This is a new simplified Summary Report that compares Revenue income and expenditure to the budget for the 2025-2026 financial year. It does not include payments from Reserves. After one month of regular payments, one would expect there to be 91.67% of the budget remaining. Income includes 50% of the Precept.

3. Bank Reconciliation.

- 3.1 A Bank Reconciliation has been carried out by Cllr Baker.
- 3.2 The reconciliation is presented at Annex 2 to this report. Total funds held on 30th April 2025 were £1,961,442.40.

4. Debit Card & Direct Debit Payments in March 2025.

- 4.1 Annex 3 to this report lists the debit card & direct debit payments made in April 2025.
- 4.2 Total payments of **£605.87** require the retrospective approval of the Council.

5. BACS Payments in April 2025.

- 5.1 Annex 4 to this report lists the BACS payments, including salaries, that are scheduled for payment in May 2025.
- 5.2 A total of **£46,327.73** requires the approval of the Council. Staff salaries, including pension contributions are £13,558. Other payments include £3,960 for replacement of life-expired benches in Laverstock and £2,622 for an 8ft storage container that will be used for CERV equipment to be lodged at Hampton Park.

6. Treasury Deposits.

- 6.1 £1,906,341.73 was held on deposit on 30th April 2025.
- 6.2 **Lloyds.** £614,549.65 is invested in a 95-Day Notice account that yielded £1,530.41 interest. This includes £250,000 that was returned from a Fixed Rate account at the end of March. The 32-Day Notice account was closed on 3rd April and £10,446.72 remained in a 32-Day Term account that matured on 6 May.
- 6.3 **CCLA.** £1,281,345.36 is invested in the Public Sector Deposit Fund and earned a dividend of £4,304.14 in April. The dividend was re-invested. £165,000 was invested in this fund on 25th April. This came from the 50% Precept payment.
- 6.4 Total interest and dividends earned in April 2025 were £5,834.55.

7. Reserves.

- 7.1 Earmarked Reserves held on 13th May 2025, after all payments have been made, will be £1,667,537.30.
- 7.2 Earmarked Reserves are allocated as follows.
 - i. Capital Asset Replacement Reserve, funded from precept, £228,714.65.
 - ii. Community Infrastructure Levy Reserve, £66,106.46.
 - iii. Earmarked Maintenance Reserves, funded by developers, £1,134,883.81.
 - iv. Play area improvement and Youth and Adult Recreation £132,112.67.
 - v. HP Pavilion Parish Office Project Reserve. £75,476.87.
 - vi. Miscellaneous including Grant Reserve, HP Dilapidations, Youth grant, Wiltshire Youth Worker (Nat Lottery), CEV & PCC Village Hall £30,242.84.
- 7.3 A Reserves Transfer Report is attached at Annex 5. Positive figures are funds added to Earmarked Reserves such as £49,791.50 from Precept added to the Asset Replacement fund and the £10k grant from the National Lottery Community Fund. Negative figures are deductions from Maintenance Reserves to support Revenue Expenditure.

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 **£605.87** and the BACS payments of **£46,327.73**.
- 8.3 That the Council notes the report on Treasury Deposits and Reserves.

Annex 1

Laverstock & Ford Parish Council

9 May 2025 (2025-2026)

Summary of Receipts and Payments

Cost Centre Group - Revenue Expenditure & Income (Between 01/04/2025 and 30/04/2025)

Administration

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
9	Salaries				211,000.00	13,076.25	197,923.75	197,923.75 (93%)
10	Mileage				2,850.00	168.39	2,681.61	2,681.61 (94%)
11	Office Sundries & Expenses				5,500.00	328.58	5,171.42	5,171.42 (94%)
12	Equipment & IT				1,000.00		1,000.00	1,000.00 (100%)
13	Professional Fees				10,000.00	3,315.50	6,684.50	6,684.50 (66%)
14	Subscriptions				2,200.00	1,376.05	823.95	823.95 (37%)
15	Insurance				6,900.00		6,900.00	6,900.00 (100%)
16	Grants				10,000.00		10,000.00	10,000.00 (100%)
17	Newsletter				8,000.00		8,000.00	8,000.00 (100%)
19	Training				1,500.00		1,500.00	1,500.00 (100%)
20	Cllr Expenses & Chair Allowance				500.00	52.52	447.48	447.48 (89%)
21	Business Support				5,750.00	250.95	5,499.05	5,499.05 (95%)
66	Community Engagement				1,000.00		1,000.00	1,000.00 (100%)
67	Youth Support				10,000.00		10,000.00	10,000.00 (100%)
68	Community Facility Support				29,000.00		29,000.00	29,000.00 (100%)
89	Elections				3,000.00		3,000.00	3,000.00 (100%)
90	PWLB Loan				5,000.00		5,000.00	5,000.00 (100%)
SUB TOTAL					313,200.00	18,568.24	294,631.76	294,631.76 (94%)

Environment

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
23	Bins & Litter				13,600.00	1,039.18	12,560.82	12,560.82 (92%)
24	Public Open Space Maintenance				40,000.00	2,592.08	37,407.92	37,407.92 (93%)
25	Trees				20,000.00	2,425.00	17,575.00	17,575.00 (87%)
26	Infrastructure				1,500.00		1,500.00	1,500.00 (100%)
27	Play Parks Maintenance & Inspe				9,500.00	117.93	9,382.07	9,382.07 (98%)
28	Highways & SIDs				5,000.00	25.00	4,975.00	4,975.00 (99%)
29	Salisbury City Cemetery				5,200.00	5,122.00	78.00	78.00 (1%)
32	Miscellaneous							(N/A)
SUB TOTAL					94,800.00	11,321.19	83,478.81	83,478.81 (88%)

Income

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
1	Precept	370,951.00	185,475.50	-185,475.50				-185,475.50 (-50%)
2	Lease and Site Rental	5,790.00		-5,790.00				-5,790.00 (-100%)
3	Newsletter Advertising	5,000.00		-5,000.00				-5,000.00 (-100%)
4	CIL							(N/A)
5	S106							(N/A)
6	Interest		1,530.41	1,530.41	15,000.00		15,000.00	16,530.41 (110%)
7	Dividends		4,304.14	4,304.14	50,000.00		50,000.00	54,304.14 (108%)
8	Grants & Misc.		13,483.00	13,483.00				13,483.00 (N/A)
59	VAT Refund							(N/A)
60	Insurance Rent							(N/A)

Summary of Receipts and Payments

Cost Centre Group - Revenue Expenditure & Income (Between 01/04/2025 and 30/04/2025)

SUB TOTAL	381,741.00	204,793.05	-176,947.95	65,000.00	65,000.00	-111,947.95 (-25%)
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Summary

NET TOTAL	381,741.00	204,793.05	-176,947.95	473,000.00	29,889.43	443,110.57	266,162.62 (31%)
V.A.T.		9,782.19			2,252.43		
GROSS TOTAL		214,575.24			32,141.86		

Annex 2**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 30/04/2025		
	Cash in Hand 01/04/2025		1,788,849.02
	ADD Receipts 01/04/2025 - 30/04/2025		214,575.24
	SUBTRACT Payments 01/04/2025 - 30/04/2025		41,981.86
	Cash in Hand 30/04/2025 (per Cash Book)		1,961,442.40
B	Cash in hand per Bank Statements		
	Petty Cash 01/08/2022	0.00	
	Trustee 30/04/2025	55,102.53	
	Lloyds 32-Day Deposit 30/04/2025	-1.86	
	Lloyds 32-Day Term (1) 30/04/2025	10,446.72	
	CCLA PSDF 30/04/2025	1,281,345.36	
	Lloyds 95-day Deposit 30/04/2025	614,549.65	
	Lloyds 273-Day Fixed Term 01/04/2025	0.00	
	Lloyds 32-day Term (2) 01/04/2025	0.00	
			1,961,442.40
	Less unrepresented payments		
			1,961,442.40
	Plus unrepresented receipts		
B	Adjusted Bank Balance		1,961,442.40
	A = B Checks out OK		

Annex 3

Laverstock & Ford Parish Council
PAYMENTS (AWAITING AUTHORISATION) LIST

6 May 2025 (2025-2026)

Vouche	Code	Date	Minute	Bank	Cheque No	Description	Supplier	VAT Type	Net	VAT	Total
20	Office Sundries & Expenses	02/04/2025		Trustee	CD 9514	Job Advertising	Indeed Ireland Operations	X	24.00		24.00
											24.00
21	Business Support	08/04/2025		Trustee	EMI 10372326	IT Support	Hive Communications Ltd	S	250.95	50.19	301.14
											301.14
22	Professional Fees	14/04/2025		Trustee	WKJ52	Professional Fees	Sandra Silk Bookkeeping &	S	40.50	8.10	48.60
											48.60
23	Office Sundries & Expenses	16/04/2025		Trustee	CD 2614	Stamps/Postage	Post Office	Z	27.20		27.20
											27.20
24	Play Parks Maintenance & Insp	23/04/2025		Trustee	CD 2614	Play Parks Maintenance & Insp	F Klucznik & Son Ltd ta IAE	S	6.73	1.35	8.08
24	Play Parks Maintenance & Insp	23/04/2025		Trustee	CD 2614	Play Parks Maintenance & Insp	F Klucznik & Son Ltd ta IAE	S	15.00	3.00	18.00
											26.08
25	Office Sundries & Expenses	23/04/2025		Trustee	CD 2614	Stationery	Viking Office UK Limited	S	67.83	13.58	81.41
											81.41
26	Play Parks Maintenance & Insp	23/04/2025		Trustee	CD 2614	Operations Sundries	C & J Supplies Ltd (Amazon	S	81.20	16.24	97.44
											97.44
Total									513.41	92.46	605.87

Prepared by: _____
Name and Role

Date: _____

Approved by: _____
Name and Role

Date: _____

Approved by: _____
Name and Role

Date: _____

Annex 4**Laverstock & Ford Parish Council****DRAFTPAYMENTS LIST 30 TO 52**

Voucher	Cheque	Name	Description	Amount
30	250501	Staff	Salary & Expenses	1,664.37
31	250502	Staff	Salary & Expenses	1,691.72
32	250503	Staff	Salary & Expenses	1,755.20
33	250504	Staff	Salary & Expenses	1,397.93
34	250505	Staff	Salary & Expenses	970.34
35	250506	Staff	Salary & Expenses	1,135.04
36	250507	HMRC	PAYE & NI	3,194.18
37	250508	Wiltshire Pension Fund	Pensions	1,911.40
38	250509	Hurdcott Landscapes Ltd	Public Open Space Maintenance	3,239.30
39	250510	Idverde Ltd	Bin Emptying	1,279.20
40	250511	Alvian Ltd	Play Parks Maintenance & Inspection	1,176.00
41	250512	Glasdon UK Ltd	Public Open Space Maintenance	3,960.00
42	250513	Groundwork UK	Neighbourhood Planning	7,514.00
43	250514	Paul Stevens Architecture Ltd	Hampton Park Pavilion New Build	4,424.40
44	250515	Storage on Site Ltd	Community Emergency Volunteers Operatic	2,622.00
45	250516	SLCC Enterprises Ltd	Job Advertising	416.40
46	250517	NALC	Job Advertising	120.00
47	250518	Old Sarum Community Centre CIO	Hall hire	132.25
48	250518	Old Sarum Community Centre CIO	Grant	4,750.00
49	250519	Laverstock and Ford Sports Club	Grant	1,500.00
50	250520	Community First	Membership Fee	40.00
51	250521	Hampton Park Pavilion	Hall hire	80.00
52	250522	Colourview Print Solutions Ltd	Newsletter printing	1,354.00
TOTAL				46,327.73

Annex 5**Laverstock & Ford Parish Council
Transfers to and from - All Reserves**

Date	Comment	Reserve	Amount
23/04/2025	To replace funds withdrawn for Creditor 2024-25	Asset Replacement	8,200.00
23/04/2025	From 50% Precept Capital Asset Replacement	Asset Replacement	49,791.50
03/04/2025	From Donation by Jean Jordan	Asset Replacement	300.00
01/04/2025	Annual Write-down	Pilgrims Way Maintenance	-4,425.00
01/04/2025	Annual Write-down	Pilgrims Way Maintenance	-1,106.25
01/04/2025	Annual Write-down	Old Sarum Country Park M	-1,264.28
01/04/2025	Annual Write-down	Norman Drive Play Park M	-1,542.60
01/04/2025	Annual Write-down	Old Sarum The Green Mai	-1,690.28
01/04/2025	Annual Write-down	OSCC Play Park Maintena	-3,888.49
01/04/2025	Annual Write-down	Old Sarum Sport Wall Mai	-704.29
01/04/2025	Annual Write-down	Old Sarum Swale Mainten	-5,916.17
01/04/2025	Annual Write-down	Virginia Way Play Park Ma	-754.48
01/04/2025	Annual Write-down	Robinson Grove Play Park	-1,945.92
01/04/2025	Annual Write-down	Hannah Way Play Park Ma	-882.78
01/04/2025	Annual Write-down	Middleton Green Play Parl	-1,112.96
01/04/2025	Annual Write-down	Mannock Field Play Park M	-1,359.39
01/04/2025	Annual Write-down	Palmer Green Play Park M	-556.66
01/04/2025	Annual Write-down	Castle Hill CP Play Mainte	-6,338.52
01/04/2025	Annual Write-down	Triqq Green Play Park & C	-5,129.81
01/04/2025	Annual Write-down	Hawker Green Play Park M	-655.66
01/04/2025	Annual Write-down	McCudden Grove & Liddel	-7,212.18
01/04/2025	Annual Write-down	Campbell Vale Play Park M	-6,556.52
01/04/2025	Annual Write-down	McLeod Green Play Park I	-655.66
01/04/2025	Annual Write-down	Ward Grove Play Park Ma	-2,644.37
22/04/2025	From The National Lottery Community Fund	Wiltshire Youth Worker Su	10,000.00
29/04/2025	Funds from PCC Salisbury St Marks St Andrew	L&F Village Hall Drains PC	3,102.50
Total.....			15,051.73