

LAVERSTOCK & FORD PARISH COUNCIL

Report PC25.115 Finance Report June 2025 (for July 2025 meeting)

Subject: Report on Monthly Accounts for June 2025 & Approval of Payments

Date: 21st July 2025

Author: Andrew Prince, RFO

1. Report Summary.

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

2. Summary of Income & Expenditure

- 2.1 The Summary Report for Revenue Income & Expenditure for the period 1st April 2025 to 30th June 2025, is attached at Annex 1. Total receipts £223,136.95. Total revenue payments £89,900.50.
- 2.2 This is a 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 three months of payments, one would expect there to be 75% of the budget remaining. Income includes 50% of the Precept.

3. Bank Reconciliation.

- 3.1 A Bank Reconciliation has been carried jointly out by Cllrs Jones and Williams.
- 3.2 The reconciliation is presented at Annex 2 to this report. Total funds held on 30th June 2025 were £1,891,134.43.

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

- 4.1 Annex 3 to this report lists the debit card & direct debit payments made in June 2025.
- 4.2 Total payments of **£1,152.49** require the retrospective approval of the Council.

5. BACS Payments in July 2025.

- 5.1 Annex 4 to this report lists the BACS payments, including salaries, that are scheduled for payment in July 2025.
- 5.2 A total of **£39,770.65** requires the approval of the Council. Staff salaries, including pension contributions are £19,674.56.

6. Treasury Deposits.

- 6.1 £1,877,937.79 was held on deposit on 30th June 2025.
- 6.2 **Lloyds.** £617,648.61 is invested in a 95-Day Notice account that yielded £1,576.85 interest.
- 6.3 **CCLA.** £1,260,289.18 is invested in the Public Sector Deposit Fund and earned a dividend of £4,728.83 in June. The dividend was re-invested. £25,000 was withdrawn on 14th July to meet July payments.
- 6.4 Total interest and dividends earned in June 2025 were £6305.68. The total for Q1 is £17,899.50 against a budgeted £16,250.

7. Reserves.

- 7.1 Earmarked Reserves held on 22nd July 2025, after all payments have been made, will be £1,654,648.47.
- 7.2 Earmarked Reserves are allocated as follows.
 - i. Capital Asset Replacement Reserve, funded from precept, £223,017.63.
 - ii. Community Infrastructure Levy Reserve, £65,023.96
 - iii. Earmarked Maintenance Reserves, funded by developers, £1,134,481.81.
 - 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 £24,535.53.

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 **£1,152.49** and the BACS payments of **£39,770.65**.
- 8.3 That the Council notes the report on Treasury Deposits and Reserves.

Annex 1

Laverstock & Ford Parish Council Summary of Receipts and Payments

19 July 2025 (2025-2026)

Cost Centre Group - Revenue Expenditure & Income (Between 01/04/2025 and 30/06/2025)

Administration

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
9	Salaries				211,000.00	40,553.06	170,446.94	170,446.94 (80%)
10	Mileage				2,850.00	370.12	2,479.88	2,479.88 (87%)
11	Office Sundries & Expenses				5,500.00	1,781.83	3,718.17	3,718.17 (67%)
12	Equipment & IT				1,000.00		1,000.00	1,000.00 (100%)
13	Professional Fees				10,000.00	5,600.75	4,399.25	4,399.25 (43%)
14	Subscriptions				2,200.00	1,606.05	593.95	593.95 (27%)
15	Insurance				6,900.00	6,713.75	186.25	186.25 (2%)
16	Grants				10,000.00	1,500.00	8,500.00	8,500.00 (85%)
17	Newsletter				8,000.00	1,354.00	6,646.00	6,646.00 (83%)
19	Training				1,500.00	40.00	1,460.00	1,460.00 (97%)
20	Cllr Expenses & Chair Allowance				500.00	64.36	435.64	435.64 (87%)
21	Business Support				5,750.00	2,269.05	3,480.95	3,480.95 (60%)
66	Community Engagement				1,000.00		1,000.00	1,000.00 (100%)
67	Youth Support				10,000.00	338.00	9,662.00	9,662.00 (96%)
68	Community Facility Support				29,000.00	7,852.50	21,147.50	21,147.50 (72%)
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	70,043.47	243,156.53	243,156.53 (77%)

Environment

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
23	Bins & Litter				13,600.00	3,171.18	10,428.82	10,428.82 (76%)
24	Public Open Space Maintenance				40,000.00	7,990.92	32,009.08	32,009.08 (80%)
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	1,097.93	8,402.07	8,402.07 (88%)
28	Highways & SIDs				5,000.00	50.00	4,950.00	4,950.00 (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	19,857.03	74,942.97	74,942.97 (79%)

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	1,422.66	-4,367.34				-4,367.34 (-75%)
3	Newsletter Advertising	5,000.00	1,562.50	-3,437.50				-3,437.50 (-68%)
4	CIL							(N/A)
5	S106							(N/A)
6	Interest	15,000.00	4,651.54	-10,348.46				-10,348.46 (-68%)
7	Dividends	50,000.00	13,247.96	-36,752.04				-36,752.04 (-73%)
8	Grants & Misc.		13,483.00	13,483.00				13,483.00 (N/A)
59	VAT Refund							(N/A)
60	Insurance Rent		3,293.79	3,293.79				3,293.79 (N/A)

Summary of Receipts and Payments

Cost Centre Group - Revenue Expenditure & Income (Between 01/04/2025 and 30/06/2025)

SUB TOTAL	446,741.00	223,136.95	-223,604.05				-223,604.05 (-50%)
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Summary

NET TOTAL	446,741.00	223,136.95	-223,604.05	408,000.00	89,900.50	318,099.50	94,495.45 (11%)
V.A.T.		9,782.19			5,588.06		
GROSS TOTAL		232,919.14			95,488.56		

Annex 2

9 July 2025 (2025-2026)

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 30/06/2025		
	Cash in Hand 01/04/2025		1,788,849.02
	ADD Receipts 01/04/2025 - 30/06/2025		232,919.14
	SUBTRACT Payments 01/04/2025 - 30/06/2025		2,021,768.16
	Cash in Hand 30/06/2025 (per Cash Book)		130,633.73
B			1,891,134.43
	Cash in hand per Bank Statements		
	Petty Cash 01/08/2022	0.00	
	Trustee 30/06/2025	13,196.64	
	Lloyds 32-Day Deposit 31/05/2025	0.00	
	Lloyds 32-Day Term (1) 31/05/2025	0.00	
	CCLA PSDF 30/06/2025	1,260,289.18	
	Lloyds 95-day Deposit 30/06/2025	617,648.61	
	Lloyds 273-Day Fixed Term 01/04/2025	0.00	
	Lloyds 32-day Term (2) 01/04/2025	0.00	
			1,891,134.43
	Less unrepresented payments		
			1,891,134.43
	Plus unrepresented receipts		
B	Adjusted Bank Balance		1,891,134.43
	A = B Checks out OK		

Annex 3

Laverstock & Ford Parish Council PAYMENTS (AWAITING AUTHORISATION) LIST

7 July 2025 (2025-2026)

Voucher Code	Date	Minute	Bank	Cheque No	Description	Supplier	VAT Type	Net	VAT	Total
58	Office Sundries & Expenses	02/06/2025	Trustee	CD 2614	Job Advertising	Indeed Ireland Operations	Z	48.00		48.00
59	Office Sundries & Expenses	05/06/2025	Trustee	CD 2614	Stamps/Postage	Post Office	Z	6.29		6.29
60	Office Sundries & Expenses	05/06/2025	Trustee	CD 2614	Office Sundries	Accupart Ltd	S	26.66	5.33	31.99
61	Business Support	09/06/2025	Trustee	EMI10372326	IT Support	Hive Communications Ltd	S	325.95	65.19	391.14
62	Office Sundries & Expenses	11/06/2025	Trustee	CD 2614	Operations Sundries	Screwfix Direct Ltd	S	7.66	1.53	9.19
63	Office Sundries & Expenses	11/06/2025	Trustee	CD 2614	ICO Registration	Information Commissioner	Z	52.00		52.00
89	Office Sundries & Expenses	13/06/2025	Trustee	CD 2614	Refreshments	River Bourne Community F	Z	12.00		12.00
91	Professional Fees	16/06/2025	Trustee	WKJ52	Payroll	Sandra Silk Bookkeeping &	S	43.50	8.70	52.20
92	Community Emergency Volunte	20/06/2025	Trustee	CD 2614	Community Emergency Volunte	Screwfix Direct Ltd	S	458.07	91.61	549.68
Total								980.13	172.36	1,152.49

Prepared by: _____ Date: _____
Name and Role

Approved by: _____ Date: _____
Name and Role

Approved by: _____ Date: _____
Name and Role

Laverstock & Ford Parish Council

DRAFTPAYMENTS LIST 100 TO 127

Voucher	Cheque	Name	Description	Amount
100	250701	Staff	Salary	2,885.54
101	250702	Staff	Salary & Expenses	1,930.89
102	250703	Staff	Salary & Expenses	2,028.48
103	250704	Staff	Salary	1,860.07
104	250705	Staff	Salary & Expenses	1,103.66
105	250706	Staff	Salary & Expenses	1,122.99
106	250707	Staff	Salary	916.84
107	250708	HMRC	PAYE & NI	4,839.94
108	250709	Wiltshire Pension Fund	Pensions	3,248.17
109	250710	Hurdcott Landscapes Ltd	Public Open Space Maintenance	3,431.30
110	250711	Idverde Ltd	Bin Emptying	1,279.20
111	250712	Colourview Print Solutions Ltd	Newsletter printing	1,354.00
112	250713	Ockenden Tree Services Ltd	Tree work	1,590.00
113	250714	Old Sarum Community Centre CIO	Various	963.25
114	250715	Salisbury City Council	Bishopdown Farm Youth Club Support	1,936.80
115	250716	Salisbury Garden Maintenance	Public Open Space Maintenance	140.00
116	270716	Salisbury Garden Maintenance	Public Open Space Maintenance	50.00
117	250716	Salisbury Garden Maintenance	Public Open Space Maintenance	120.00
118	250716	Salisbury Garden Maintenance	Public Open Space Maintenance	175.00
119	250717	Earth Anchors Ltd	Noticeboard	1,758.00
120	250718	Rhino Play (SW) Limited	Play Parks Maintenance & Inspection	1,113.00
121	250719	KOMPAN Ltd	Play Parks Maintenance & Inspection	3,954.02
122	250720	Spire Building Control Services Ltd	Hampton Park Pavilion New Build	420.00
123	250721	River Bourne Community Farm CIC	Office Sundries	100.00
124	250722	NALC	Training	84.00
125	250723	Wiltshire Association of Local Councils	Training	186.00
126	250724	Abbey Access Ltd	Community Emergency Volunteers Operatic	1,165.00
127	250725	All The Sevens Limited	Expenses	14.50
TOTAL				39,770.65