

LAVERSTOCK & FORD PARISH COUNCIL

Report PC25.1155 Finance Report October & November 2025 (for December 2025 meeting)

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

Date: 12th December 2025

Author: Andrew Prince, RFO

1. Report Summary.

- 1.1 This report presents a summary of the Council's finances up to 30th November 2025. It also lists payments that require the approval of the Council. Monthly finance checks and bank reconciliation were carried out by Cllr Jones in November and Cllr McDonald in December. The report covers two months because of the cancellation of the November Council meeting.

2. Summary of Income & Expenditure

- 2.1 The Summary Report for Revenue Income & Expenditure for the period 1st April 2025 to 30th November 2025, is attached at Annex 1. Total receipts £468,642.41. Total revenue payments £265,923.03.
- 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 8 months of expenditure there is 38.3% of the budget remaining. Income includes all of the Precept.

3. Bank Reconciliation.

- 3.1 A Bank Reconciliation at the end of November 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 were £1,917,841.06.

4. Debit Card, Direct Debit & Standing Order Payments in July & August 2025.

- 4.1 Annexes 3 & 4 to this report list the debit card, direct debit & standing order payments made in October & November 2025.
- 4.2 Total payments of **£3,301.89** require the retrospective approval of the Council.

5. BACS Payments in October & November 2025.

- 5.1 Annexes 5 & 6 to this report list the BACS payments, including salaries, that were made in November, and are scheduled for payment in December 2025.

- 5.2 A total of **£61,801.68** requires the approval of the Council. £33,185.91 is retrospective for November 2025. £28,615.77 is due for payment in December.

6. Treasury Deposits.

- 6.1 £1,792,221.52 was held on deposit on 30th November 2025.
- 6.2 **Lloyds.** £271,469.69 is invested in a 95-Day Notice account that yielded £567.90 interest at 2.73%.
- 6.3 **CCLA.** £1,520,751.83 is invested in the Public Sector Deposit Fund and earned a dividend of £3,901.27 in October & £4,391.33 in November. The dividends were re-invested. £250,000 from a Lloyds withdrawal, was invested in October and a further £65,000 has been invested in December. The current yield is 3.98%
- 6.4 Total interest and dividends earned in October & November 2025 were £12,065.89. This included a term payment from Lloyds of £2,578.01. The total for 8 months is £45,761.24 against a budget of £43,335.

7. Reserves.

- 7.1 Earmarked Reserves held on 16th December 2025, after all payments have been made, will be £1,677,437.01.
- 7.2 Earmarked Reserves are allocated as follows.
- i. Capital Asset Replacement Reserve, funded from precept, £266,445.24.
 - ii. Community Infrastructure Levy Reserve, £63,638.96
 - iii. Earmarked Maintenance Reserves, funded by developers, £1,128,376.72.
 - 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, CEV. £11,386.55.

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, direct debit and standing order payments of **£3,301.89** and the BACS payments of **£61,801.68**.
- 8.3 That the Council notes the report on Treasury Deposits and Reserves.

Cost Centre Group - Revenue Expenditure & Income (Between 01/04/2025 and 30/11/2025)

Administration

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
9	Salaries				211,000.00	134,892.52	76,107.48	76,107.48 (36%)
10	Mileage				2,850.00	1,135.70	1,714.30	1,714.30 (60%)
11	Office Sundries & Expenses				5,500.00	4,078.84	1,421.16	1,421.16 (25%)
12	Equipment & IT				1,000.00	1,738.45	-738.45	-738.45 (-73%)
13	Professional Fees				10,000.00	7,154.25	2,845.75	2,845.75 (28%)
14	Subscriptions				2,200.00	2,215.05	-15.05	-15.05 (-0%)
15	Insurance				6,900.00	6,713.75	186.25	186.25 (2%)
16	Grants				10,000.00	6,473.93	3,526.07	3,526.07 (35%)
17	Newsletter				8,000.00	5,474.00	2,526.00	2,526.00 (31%)
19	Training				1,500.00	1,015.00	485.00	485.00 (32%)
20	Cllr Expenses & Chair Allowance				500.00	160.31	339.69	339.69 (67%)
21	Business Support				5,750.00	4,007.27	1,742.73	1,742.73 (30%)
66	Community Engagement				1,000.00	398.34	601.66	601.66 (60%)
67	Youth Support				10,000.00	5,112.50	4,887.50	4,887.50 (48%)
68	Community Facility Support				29,000.00	14,004.38	14,995.62	14,995.62 (51%)
89	Elections				3,000.00	1,420.00	1,580.00	1,580.00 (52%)
90	PWLB Loan				5,000.00		5,000.00	5,000.00 (100%)
SUB TOTAL					313,200.00	195,994.29	117,205.71	117,205.71 (37%)

Environment

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
23	Bins & Litter				13,600.00	8,501.18	5,098.82	5,098.82 (37%)
24	Public Open Space Maintenance				40,000.00	26,113.02	13,886.98	13,886.98 (34%)
25	Trees				20,000.00	9,042.00	10,958.00	10,958.00 (54%)
26	Infrastructure				1,500.00		1,500.00	1,500.00 (100%)
27	Play Parks Maintenance & Inspe				9,500.00	5,402.21	4,097.79	4,097.79 (43%)
28	Highways & SIDs				5,000.00	1,567.27	3,432.73	3,432.73 (68%)
29	Salisbury City Cemetery				5,200.00	5,122.00	78.00	78.00 (1%)
32	Miscellaneous					54.09	-54.09	-54.09 (N/A)
SUB TOTAL					94,800.00	55,801.77	38,998.23	38,998.23 (41%)

Income

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
1	Precept	370,951.00	370,951.00					(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	3,487.50	-1,512.50				-1,512.50 (-30%)
4	CIL							(N/A)
5	S106							(N/A)
6	Interest	15,000.00	11,050.63	-3,949.37				-3,949.37 (-26%)
7	Dividends	50,000.00	34,710.61	-15,289.39				-15,289.39 (-30%)
8	Grants & Misc.		14,240.53	14,240.53				14,240.53 (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 30/11/2025)

SUB TOTAL	446,741.00	440,649.38	-6,091.62				-6,091.62 (-1%)
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Summary

NET TOTAL	446,741.00	440,649.38	-6,091.62	408,000.00	251,796.06	156,203.94	150,112.32 (17%)
V.A.T.		27,993.03			14,126.97		
GROSS TOTAL		468,642.41			265,923.03		

Annex 2

Laverstock & Ford Parish Council

8 December 2025 (2025-2026)

Prepared by: _____ Date: _____
Name and Role (Clerk/RFO etc)

Approved by: _____ Date: _____
Name and Role (RFO/Chair of Finance etc)

A	Bank Reconciliation at 30/11/2025		
	Cash in Hand 01/04/2025		1,788,849.02
	ADD Receipts 01/04/2025 - 30/11/2025		468,642.41
	SUBTRACT Payments 01/04/2025 - 30/11/2025		2,257,491.43
			339,650.37
	Cash in Hand 30/11/2025 (per Cash Book)		1,917,841.06
B	Cash in hand per Bank Statements		
	Petty Cash 01/08/2022	0.00	
	Trustee 30/11/2025	125,619.54	
	Lloyds 32-Day Deposit 31/05/2025	0.00	
	Lloyds 32-Day Term (1) 31/05/2025	0.00	
	CCLA PSDF 30/11/2025	1,520,751.83	
	Lloyds 95-day Deposit 28/11/2025	271,469.69	
	Lloyds 273-Day Fixed Term 01/04/2025	0.00	
	Lloyds 32-day Term (2) 01/04/2025	0.00	
	Lloyds 95-day Term 31/10/2025	0.00	
			1,917,841.06
	Less unrepresented payments		
			1,917,841.06
	Plus unrepresented receipts		
	Adjusted Bank Balance		1,917,841.06
	A = B Checks out OK		

Annex 3

Laverstock & Ford Parish Council PAYMENTS (AWAITING AUTHORISATION) LIST

11 November 2025 (2025-2026)

Vouche	Code	Date	Minute	Bank	Cheque No	Description	Supplier	VAT Type	Net	VAT	Total
204	Community Engagement	01/10/2025		Trustee	CD 2614	Community Engagement	Canva UK Operations Ltd	S	68.34	13.66	82.00
											82.00
205	Subscriptions	02/10/2025		Trustee	CD 1270	SLCC Membership	SLCC	Z	229.00		229.00
											229.00
206	Office Sundries & Expenses	03/10/2025		Trustee	CD 2614	Office Sundries	Land Registry	Z	7.00		7.00
											7.00
207	Equipment & IT	10/10/2025		Trustee	EMI10372326	IT Support	Hive Communications Ltd	S	738.45	147.69	886.14
											886.14
208	Miscellaneous	14/10/2025		Trustee	CD 2614	Operations Sundries	Screwfix Direct Ltd	S	54.09	10.84	64.93
											64.93
209	Business Support	14/10/2025		Trustee	WKJ52	Payroll	Sandra Silk Bookkeeping &	S	43.50	8.70	52.20
											52.20
210	Business Support	15/10/2025		Trustee	GP01335703	Business support	BT Business	S	47.96	9.59	57.55
											57.55
242	Office Sundries & Expenses	17/10/2025		Trustee		Office Sundries	Land Registry	Z	7.00		7.00
242	Office Sundries & Expenses	17/10/2025		Trustee		Office Sundries	Land Registry	Z	7.00		7.00
											14.00
243	Office Sundries & Expenses	23/10/2025		Trustee	CD 2614	Office Sundries	Tesco	S	14.17	2.83	17.00
											17.00
244	Office Sundries & Expenses	27/10/2025		Trustee		Rent	Hampton Park Pavilion	Z	80.00		80.00
											80.00
245	Office Sundries & Expenses	29/10/2025		Trustee	CD 2614	Operations Sundries	Screwfix Direct Ltd	S	4.99	1.00	5.99
											5.99
246	Office Sundries & Expenses	29/10/2025		Trustee	CD 2614	Stationery	Viking Office UK Limited	S	55.42	11.08	66.50
											66.50
247	Office Sundries & Expenses	31/10/2025		Trustee	Q61862836670354	Office Sundries	EE	Z	120.00		120.00
											120.00
248	Office Sundries & Expenses	31/10/2025		Trustee	CD 2614	Operations Sundries	Screwfix Direct Ltd	S	70.73	14.15	84.88
											84.88
249	Office Sundries & Expenses	31/10/2025		Trustee	CD 2614	Operations Sundries	J M Worthington & Co Ltd	S	75.77	15.16	90.93
											90.93
Total									1,623.42	234.70	1,858.12

Annex 4

Laverstock & Ford Parish Council
PAYMENTS (AWAITING AUTHORISATION) LIST

6 December 2025 (2025-2026)

Vouche	Code	Date	Minute	Bank	Cheque No	Description	Supplier	VAT Type	Net	VAT	Total
250	Office Sundries & Expenses	03/11/2025		Trustee	CD 2614	Stationery	Solar Electronics Ltd ta Stir	S	58.22	11.65	69.87
											69.87
251	Business Support	10/11/2025		Trustee	EMI10372328	IT Support	Hive Communications Ltd	S	845.95	169.19	1,015.14
											1,015.14
275	Office Sundries & Expenses	11/11/2025		Trustee	CD 3417	Office Sundries	One Stop	S	1.21	0.24	1.45
											1.45
276	Office Sundries & Expenses	11/11/2025		Trustee		Refreshments	One Stop	Z	7.45		7.45
											7.45
277	Professional Fees	14/11/2025		Trustee		Payroll	Sandra Silk Bookkeeping &	S	43.50	8.70	52.20
											52.20
278	Community Facility Support	14/11/2025		Trustee	CD 3417	Community Centre Support	SiteGround Hosting Ltd	S	23.88	4.78	28.66
											28.66
279	Business Support	18/11/2025		Trustee	GP01335703-0000	Business support	BT Business	S	47.96	9.59	57.55
											57.55
280	Office Sundries & Expenses	21/11/2025		Trustee	CD 2614	Operations Sundries	Value Products Ltd ta Safet	S	102.04	20.41	122.45
											122.45
281	Office Sundries & Expenses	25/11/2025		Trustee	SO	Rent	Hampton Park Pavilion	Z	80.00		80.00
											80.00
282	Office Sundries & Expenses	25/11/2025		Trustee	CD 3417	Office Sundries	Timpson Ltd	S	7.50	1.50	9.00
											9.00
Total									1,217.71	226.06	1,443.77

Prepared by: _____
Name and Role

Date: _____

Approved by: _____
Name and Role

Date: _____

Approved by: _____
Name and Role

Date: _____

Laverstock & Ford Parish Council

DRAFTPAYMENTS LIST 252 TO 274

Voucher	Cheque	Name	Description	Amount
252	251101	Staff	Salary	2,968.47
253	251102	Staff	Salary & Expenses	1,151.77
254	251103	Staff	Salary & Expenses	1,697.57
255	251104	Staff	Salary & Expenses	1,920.44
256	251105	Staff	Salary & Expenses	1,384.64
257	251106	Staff	Salary	960.84
258	251107	Staff	Salary	1,351.25
259	251108	HMRC	PAYE & NI	4,349.07
260	251109	Wiltshire Pension Fund	Pensions	3,179.16
261	251110	Hurdcott Landscapes Ltd	Public Open Space Maintenance	3,269.30
262	251110	Hurdcott Landscapes Ltd	Public Open Space Maintenance	300.00
263	251111	Idverde Ltd	Bin Emptying	1,279.20
264	251112	Alvian Ltd	Play Parks Maintenance & Inspection	718.80
265	251112	Alvian Ltd	Play Parks Maintenance & Inspection	870.00
266	251112	Alvian Ltd	Play Parks Maintenance & Inspection	163.20
267	251112	Alvian Ltd	Play Parks Maintenance & Inspection	1,260.00
268	251113	The Play Inspection Company Ltd	Play Parks Maintenance & Inspection	2,039.40
269	251114	Blackmore Ltd	Newsletter printing	1,412.00
270	251115	Old Sarum Community Centre CIO	Hall hire	46.00
271	251116	Councillor	Expenses	83.87
272	251117	Old Sarum & Longhedge Community Pantry	Section 137 Grant	1,000.00
273	251118	Old Sarum Primary School PTA	Grant	973.93
274	251119	Salisbury City Council	Bishopdown Farm Youth Club Support	807.00
TOTAL				33,185.91

Laverstock & Ford Parish Council

DRAFTPAYMENTS LIST 286 TO 309

Voucher	Cheque	Name	Description	Amount
286	251201	Staff	Salary	2,968.47
287	251202	Staff	Salary & Expenses	1,062.38
288	251203	Staff	Salary & Expenses	1,723.59
289	251204	Staff	Salary & Expenses	1,922.86
290	251205	Staff	Salary & Expenses	1,339.23
291	251206	Staff	Salary	1,052.57
292	251207	Staff	Salary & Expenses	1,478.82
293	251208	HMRC	PAYE & NI	4,413.40
294	251209	Wiltshire Pension Fund	Pensions	3,196.48
295	251210	Hurdcott Landscapes Ltd	Public Open Space Maintenance	3,383.30
296	251211	Idverde Ltd	Bin Emptying	1,279.20
297	251212	Salisbury Garden Maintenance	Public Open Space Maintenance	800.00
298	251213	PI Group Consultants Ltd	Training	378.00
299	251214	River Bourne Community Farm CIC	Office Sundries	100.00
300	251215	Old Sarum Community Centre CIO	Hall hire	86.25
301	251216	Morgan Fire Protection Ltd	Fire Appliance Inspection	107.22
302	251217	Local Authority Technology CIC	Business support	504.00
303	251218	Jon Wallis Fencing & Landscape	Public Open Space Maintenance	770.00
304	251219	Glasdon UK Ltd	Bins & Litter	305.40
305	251220	eibe Play Ltd	Play Parks Maintenance & Inspection	150.00
306	251221	Hampton Park Pavilion	Hall hire	17.50
307	251222	Councillor	Expenses	35.10
308	251223	Ockenden Tree Services Ltd	Tree work	594.00
309	251223	Ockenden Tree Services Ltd	Tree work	948.00
TOTAL				28,615.77