

LAVERSTOCK & FORD PARISH COUNCIL

Report PC25.129 (3) Finance Report July & August 2025 (for September 2025 meeting)

Subject: Report on Monthly Accounts for July & August 2025 & Approval of Payments
Date: 14th September 2025
Author: Andrew Prince, RFO

1. Report Summary.

- 1.1 This report presents a summary of the Council's finances up to 31st August 2025. It also lists payments that require the approval of the Council. Monthly finance checks and bank reconciliation were carried out by Cllr McDonald in August and Cllr Williams in September.

2. Summary of Income & Expenditure

- 2.1 The Summary Report for Revenue Income & Expenditure for the period 1st April 2025 to 31st August 2025, is attached at Annex 1. Total receipts £255,509.87. Total revenue payments £163,122.18.
- 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 five months of payments, one would expect there to be 58.3% of the budget remaining. Income includes 50% of the Precept.

3. Bank Reconciliation.

- 3.1 A Bank Reconciliation at the end of August has been carried out by Cllr Williams.
- 3.2 The reconciliation is presented at Annex 2 to this report. Total funds held on 31st August 2025 were £1,821,742.92.

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

- 4.1 Annexes 3 & 4 to this report lists the debit card, direct debit & standing order payments made in July & August 2025.
- 4.2 Total payments of **£2,478.85** require the retrospective approval of the Council.

5. BACS Payments in August & September 2025.

- 5.1 Annexes 5, 6 & 7 to this report list the BACS payments, including salaries, that were made in August, and are scheduled for payment in September 2025.

- 5.2 A total of **£84,253.27** requires the approval of the Council. £49,732.74 of this is retrospective for August 2025. Staff salaries, including pension contributions were £21,525.70 in August. This included back pay to 1st April following the award of the Local Government Pay Review. Salaries in September are £16,639.70.

6. Treasury Deposits.

- 6.1 £1,813,857.77 was held on deposit on 31st August 2025.
- 6.2 **Lloyds.** £269,620.24 is invested in a 95-Day Notice account that yielded £605.52 interest. £350,000 is in a 95 Day Term account that will mature on 28th October and yield £2,578.01.
- 6.3 **CCLA.** £1,194,237.53 is invested in the Public Sector Deposit Fund and earned a dividend of £4,459.87 in July & £4,488.48 in August. The dividends were re-invested. £50,000 was withdrawn in August and £35,000 has been withdrawn in September to meet monthly payments.
- 6.4 Total interest and dividends earned in July & August 2025 were £10,919.98. The total for 5 months is £28,819.48 against a budget of £27,083.

7. Reserves.

- 7.1 Earmarked Reserves held on 16th September 2025, after all payments have been made, will be £1,633,601.30.
- 7.2 Earmarked Reserves are allocated as follows.
- i. Capital Asset Replacement Reserve, funded from precept, £220,246.13.
 - ii. Community Infrastructure Levy Reserve, £63,638.96
 - iii. Earmarked Maintenance Reserves, funded by developers, £1,130,470.72.
 - 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. £11,655.95.

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 **£2,478.85** and the BACS payments of **£84,253.27**.
- 8.3 That the Council notes the report on Treasury Deposits and Reserves.

Summary of Receipts and Payments

Cost Centre Group - Revenue Expenditure & Income (Between 01/04/2025 and 31/08/2025)

Administration

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
9	Salaries				211,000.00	81,753.32	129,246.68	129,246.68 (61%)
10	Mileage				2,850.00	696.10	2,153.90	2,153.90 (75%)
11	Office Sundries & Expenses				5,500.00	2,536.91	2,963.09	2,963.09 (53%)
12	Equipment & IT				1,000.00		1,000.00	1,000.00 (100%)
13	Professional Fees				10,000.00	5,695.00	4,305.00	4,305.00 (43%)
14	Subscriptions				2,200.00	1,986.05	213.95	213.95 (9%)
15	Insurance				6,900.00	6,713.75	186.25	186.25 (2%)
16	Grants				10,000.00	4,000.00	6,000.00	6,000.00 (60%)
17	Newsletter				8,000.00	2,708.00	5,292.00	5,292.00 (66%)
19	Training				1,500.00	1,015.00	485.00	485.00 (32%)
20	Cllr Expenses & Chair Allowance				500.00	76.44	423.56	423.56 (84%)
21	Business Support				5,750.00	2,770.95	2,979.05	2,979.05 (51%)
66	Community Engagement				1,000.00	48.00	952.00	952.00 (95%)
67	Youth Support				10,000.00	4,302.00	5,698.00	5,698.00 (56%)
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	122,154.02	191,045.98	191,045.98 (61%)

Environment

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
23	Bins & Litter				13,600.00	5,303.18	8,296.82	8,296.82 (61%)
24	Public Open Space Maintenance				40,000.00	14,379.76	25,620.24	25,620.24 (64%)
25	Trees				20,000.00	3,942.00	16,058.00	16,058.00 (80%)
26	Infrastructure				1,500.00		1,500.00	1,500.00 (100%)
27	Play Parks Maintenance & Inspe				9,500.00	2,292.93	7,207.07	7,207.07 (75%)
28	Highways & SIDs				5,000.00	1,542.27	3,457.73	3,457.73 (69%)
29	Salisbury City Cemetery				5,200.00	5,122.00	78.00	78.00 (1%)
32	Miscellaneous							(N/A)
SUB TOTAL					94,800.00	32,582.14	62,217.86	62,217.86 (65%)

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	1,492.66	-4,297.34				-4,297.34 (-74%)
3	Newsletter Advertising	5,000.00	3,012.50	-1,987.50				-1,987.50 (-39%)
4	CIL							(N/A)
5	S106							(N/A)
6	Interest	15,000.00	6,623.17	-8,376.83				-8,376.83 (-55%)
7	Dividends	50,000.00	22,196.31	-27,803.69				-27,803.69 (-55%)
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 31/08/2025)

SUB TOTAL	446,741.00	235,576.93	-211,164.07				-211,164.07 (-47%)
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Summary

NET TOTAL	446,741.00	235,576.93	-211,164.07	408,000.00	154,736.16	253,263.84	42,099.77 (4%)
V.A.T.		19,932.94			8,386.02		
GROSS TOTAL		255,509.87			163,122.18		

Annex 2

Laverstock & Ford Parish Council

11 September 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 31/08/2025		
	Cash in Hand 01/04/2025		1,788,849.02
	ADD Receipts 01/04/2025 - 31/08/2025		255,509.87
	SUBTRACT Payments 01/04/2025 - 31/08/2025		222,615.97
	Cash in Hand 31/08/2025 (per Cash Book)		1,821,742.92
B	Cash in hand per Bank Statements		
	Petty Cash 01/08/2022	0.00	
	Trustee 31/08/2025	7,885.15	
	Lloyds 32-Day Deposit 31/05/2025	0.00	
	Lloyds 32-Day Term (1) 31/05/2025	0.00	
	CCLA PSDF 31/08/2025	1,194,237.53	
	Lloyds 95-day Deposit 31/08/2025	269,620.24	
	Lloyds 273-Day Fixed Term 01/04/2025	0.00	
	Lloyds 32-day Term (2) 01/04/2025	0.00	
	Lloyds 95-day Term 31/07/2025	350,000.00	
			1,821,742.92
	Less unrepresented payments		
			1,821,742.92
	Plus unrepresented receipts		
	Adjusted Bank Balance		1,821,742.92
	A = B Checks out OK		

Annex 3

Laverstock & Ford Parish Council
PAYMENTS (AWAITING AUTHORISATION) LIST

Voucher Code	Date	Minute	Bank	Cheque No	Description	Supplier	VAT Type	Net	VAT	Total
93 Office Sundries & Expenses	08/07/2025		Trustee	CD 2614	Office Sundries	BT Business	S	26.78	7.21	33.99
94 Office Sundries & Expenses	08/07/2025		Trustee	CD 2614	Stationery	Viking Office UK Limited	S	93.59	18.71	112.30
95 Business Support	09/07/2025		Trustee	EMI 10372326	IT Support	Hive Communications Ltd	S	250.95	50.19	301.14
96 Office Sundries & Expenses	11/07/2025		Trustee	CD 2614	Stamps/Postage	Post Office	Z	87.40		87.40
97 Subscriptions	11/07/2025		Trustee	CD 2614	SLCC Membership	SLCC	Z	380.00		380.00
98 Training	11/07/2025		Trustee	CD 2614	Training	SLCC	Z	450.00		450.00
99 Professional Fees	14/07/2025		Trustee	DD WKJ52	Payroll	Sandra Silk Bookkeeping & S	S	43.50	8.70	52.20
128 Office Sundries & Expenses	25/07/2025		Trustee	SO	Rent	Hampton Park Pavilion	Z	80.00		80.00
Total								1,412.22	84.81	1,497.03

Prepared by:

Date:

Name and Role

Approved by:

Date:

Name and Role

Approved by:

Date:

Name and Role

Annex 4

Laverstock & Ford Parish Council PAYMENTS (AWAITING AUTHORISATION) LIST

8 September 2025 (2025-2026)

Voucher Code	Date	Minute	Bank	Cheque No	Description	Supplier	VAT Type	Net	VAT	Total
157 Office Sundries & Expenses	06/08/2025		Trustee	CD 2614	Office Sundries	EE	Z	44.64		44.64
158 Office Sundries & Expenses	06/08/2025		Trustee	CD 2614	Office Sundries	BT Business	S	47.96	9.59	57.55
159 Training	06/08/2025		Trustee	CD 2614	Training	SLCC Enterprises Ltd	S	50.00	10.00	60.00
160 Training	06/08/2025		Trustee	CD 2614	Training	SLCC Enterprises Ltd	S	250.00	50.00	300.00
161 Community Engagement	06/08/2025		Trustee	CD 2614	Community Engagement	Canva UK Operations Ltd	S	48.00	9.60	57.60
162 Business Support	11/08/2025		Trustee	EMI10372326	Business support	Hive Communications Ltd	S	250.95	50.19	301.14
163 Office Sundries & Expenses	14/08/2025		Trustee	CD 2614	Office Sundries	The Range	S	16.66	3.33	19.99
164 Professional Fees	14/08/2025		Trustee	WKJ52	Payroll	Sandra Silk Bookkeeping &	S	50.75	10.15	60.90
172 Office Sundries & Expenses	26/08/2025		Trustee		Rent	Hampton Park Pavilion	Z	80.00		80.00
Total								838.96	142.86	981.82

Prepared by: _____ Date: _____
Name and Role

Approved by: _____ Date: _____
Name and Role

Approved by: _____ Date: _____
Name and Role

Laverstock & Ford Parish Council

DRAFTPAYMENTS LIST 129 TO 156

Voucher	Cheque	Name	Description	Amount
129	250801	Staff	Salary	3,488.82
130	250802	Staff	Salary & Expenses	1,477.64
131	250803	Staff	Salary & Expenses	1,761.28
132	250804	Staff	Salary & Expenses	2,103.99
133	250805	Staff	Salary	947.82
134	250806	Staff	Salary & Expenses	1,230.56
135	250807	Staff	Salary	1,090.46
136	250808	HMRC	PAYE & NI	4,288.67
137	250809	Wiltshire Pension Fund	Pensions	3,281.59
138	250810	Hurdcott Landscapes Ltd	Public Open Space Maintenance	3,371.30
139	250810	Hurdcott Landscapes Ltd	Public Open Space Maintenance	1,857.60
140	250810	Hurdcott Landscapes Ltd	Noticeboard	480.00
141	250810	Hurdcott Landscapes Ltd	Public Open Space Maintenance	240.00
142	250811	Idverde Ltd	Bin Emptying	1,279.20
143	250812	Alvian Ltd	Play Parks Maintenance & Inspection	1,256.40
144	250812	Alvian Ltd	Play Parks Maintenance & Inspection	1,468.20
145	250812	Alvian Ltd	Play Parks Maintenance & Inspection	368.40
146	250812	Alvian Ltd	Play Parks Maintenance & Inspection	1,206.00
147	250813	Elan City Ltd	SID Purchase and Maintenance	235.20
148	250813	Elan City Ltd	SID Purchase and Maintenance	337.84
149	250814	Salisbury Garden Maintenance	Public Open Space Maintenance	400.00
150	250815	Old Sarum Community Centre CIO	Youth support	34.50
151	250816	Jupiter Play and Leisure Ltd	Play Parks Maintenance & Inspection	324.00
152	250817	SMASH Youth Project	Youth support	12,292.50
153	250818	Tree Technique Ltd	Tree survey	230.40
154	250819	Community Transport South Wiltshire	Grant	600.00
155	250820	Silver Salisbury Group	Grant	1,000.00
156	250821	Wiltshire Council	Highways Contribution	1,014.74
TOTAL				47,667.11

Laverstock & Ford Parish Council
DRAFTPAYMENTS LIST 165 TO 171

Voucher	Cheque	Name	Description	Amount
165	250822	Staff	Salary	597.11
166	250823	Staff	Salary	210.51
167	250824	Staff	Salary	23.53
168	250825	Staff	Salary	153.12
169	250826	Staff	Salary	73.80
170	250827	HMRC	PAYE & NI	693.83
171	250828	Wiltshire Pension Fund	Pensions	313.73
TOTAL				2,065.63

Laverstock & Ford Parish Council

DRAFTPAYMENTS LIST 176 TO 197

Voucher	Cheque	Name	Description	Amount
176	250901	Staff	Salary	2,968.27
177	250902	Staff	Salary & Expenses	1,203.13
178	250903	Staff	Salary & Expenses	1,662.46
179	250904	Staff	Salary	1,909.40
180	250905	Staff	Salary & Expenses	1,243.19
181	250906	Staff	Salary	1,041.95
182	250907	HMRC	PAYE & NI	3,963.13
183	250908	Wiltshire Pension Fund	Pensions	2,768.00
184	250909	Hurdcott Landscapes Ltd	Public Open Space Maintenance	3,239.30
185	250910	Idverde Ltd	Bin Emptying	1,279.20
186	250911	Ockenden Tree Services Ltd	Tree work	3,582.00
187	250912	Old Sarum Community Centre CIO	Hall hire	115.00
188	250913	Salisbury Garden Maintenance	Public Open Space Maintenance	100.00
189	250913	Salisbury Garden Maintenance	Public Open Space Maintenance	300.00
190	250913	Salisbury Garden Maintenance	Hampton Park Pavilion Dilapidations	400.00
191	250914	Colourview Print Solutions Ltd	Newsletter printing	1,354.00
192	250915	River Bourne Community Farm CIC	Office Sundries	100.00
193	250916	James Cunniffe Partnership Ltd	Hampton Park Pavilion New Build	1,422.00
194	250917	Jon Wallis Fencing & Landscape	Hampton Park Pavilion Dilapidations	1,100.00
195	250917	Jon Wallis Fencing & Landscape	Public Open Space Maintenance	4,500.00
196	250918	Footfall Direct	Community Engagement	252.00
197	250919	Hampton Park Pavilion	Hall hire	17.50
			TOTAL	34,520.53