

LAVERSTOCK & FORD PARISH COUNCIL

Report PC26.008 Finance Report December 2025 (for January 2026 meeting)

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

Date: 16th January 2026

Author: Andrew Prince, RFO

1. Report Summary.

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

2. Summary of Income & Expenditure

- 2.1 The Summary Report for Revenue Income & Expenditure for the period 1st April 2025 to 31st December 2025, is attached at Annex 1. Total receipts £448,092.28 ex vat. Total revenue payments £279,413.99.
- 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 9 months of expenditure there is 31.5% of the budget remaining. Income includes all of the Precept.

3. Bank Reconciliation.

- 3.1 A Bank Reconciliation at the end of December will be carried out by Cllr Williams.
- 3.2 The reconciliation is presented at Annex 2 to this report. Total funds held on 31st December were £1,895,901.99.

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

- 4.1 Annex 3 to this report list the debit card, direct debit & standing order payments made in December 2025.
- 4.2 Total payments of **£766.20** require the retrospective approval of the Council.

5. BACS Payments in January 2026.

- 5.1 Annex 4 to this report list the BACS payments, including salaries, that are scheduled for payment in January 2026.
- 5.2 A total of **£27,593.38** requires the approval of the Council.

6. Treasury Deposits.

- 6.1 £1,862,866.76 was held on deposit on 31st December 2025.

- 6.2 **Lloyds.** £272,140.48 is invested in a 95-Day Notice account that yielded £670.79 interest at 2.73%.
- 6.3 **CCLA.** £1,590,726.28 is invested in the Public Sector Deposit Fund and earned a dividend of £4,974.45 in December. The dividends were re-invested. The current yield is 3.98%
- 6.4 Total interest and dividends earned in December 2025 were £5,645.24. The total for 9 months is £51,406.48 against a budget of £48,750.

7. Reserves.

- 7.1 Earmarked Reserves held on 20th January 2026, after all payments have been made, will be £1,676,662.59.
- 7.2 Earmarked Reserves are allocated as follows.
 - i. Capital Asset Replacement Reserve, funded from precept, £265,670.82.
 - 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 **£766.20** and the BACS payments of **£27,593.38**.
- 8.3 That the Council notes the report on Treasury Deposits and Reserves.

Annex 1

Laverstock & Ford Parish Council

13 January 2026 (2025-2026)

Summary of Receipts and Payments

Cost Centre Group - Revenue Expenditure & Income (Between 01/04/2025 and 31/12/2025)

Administration

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
9	Salaries				211,000.00	153,862.07	57,137.93	57,137.93 (27%)
10	Mileage				2,850.00	1,302.67	1,547.33	1,547.33 (54%)
11	Office Sundries & Expenses				5,500.00	4,657.90	842.10	842.10 (15%)
12	Equipment & IT				1,000.00	1,000.00		(0%)
13	Professional Fees				10,000.00	7,205.00	2,795.00	2,795.00 (27%)
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	1,330.00	170.00	170.00 (11%)
20	Cllr Expenses & Chair Allowance				500.00	290.83	209.17	209.17 (41%)
21	Business Support				5,750.00	5,368.71	381.29	381.29 (6%)
66	Community Engagement				1,000.00	398.34	601.66	601.66 (60%)
67	Youth Support				10,000.00	5,158.50	4,841.50	4,841.50 (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	216,875.13	96,324.87	96,324.87 (30%)

Environment

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
23	Bins & Litter				13,600.00	9,567.18	4,032.82	4,032.82 (29%)
24	Public Open Space Maintenance				40,000.00	30,349.11	9,650.89	9,650.89 (24%)
25	Trees				20,000.00	10,327.00	9,673.00	9,673.00 (48%)
26	Infrastructure				1,500.00		1,500.00	1,500.00 (100%)
27	Play Parks Maintenance & Inspe				9,500.00	5,527.21	3,972.79	3,972.79 (41%)
28	Highways & SIDs				5,000.00	1,592.27	3,407.73	3,407.73 (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	62,538.86	32,261.14	32,261.14 (34%)

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	4,337.98	-1,452.02				-1,452.02 (-25%)
3	Newsletter Advertising	5,000.00	3,862.50	-1,137.50				-1,137.50 (-22%)
4	CIL							(N/A)
5	S106							(N/A)
6	Interest	15,000.00	11,721.42	-3,278.58				-3,278.58 (-21%)
7	Dividends	50,000.00	39,685.06	-10,314.94				-10,314.94 (-20%)
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 31/12/2025)

SUB TOTAL	446,741.00	448,092.28	1,351.28				1,351.28 (0%)
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Summary

NET TOTAL	446,741.00	448,092.28	1,351.28	408,000.00	279,413.99	128,586.01	129,937.29
V.A.T.		27,993.03			15,585.61		
GROSS TOTAL		476,085.31			294,999.60		

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 31/12/2025		
	Cash in Hand 01/04/2025		1,788,849.02
	ADD Receipts 01/04/2025 - 31/12/2025		476,085.31
	SUBTRACT Payments 01/04/2025 - 31/12/2025		2,264,934.33
			369,032.34
	Cash in Hand 31/12/2025 (per Cash Book)		1,895,901.99
B	Cash in hand per Bank Statements		
	Petty Cash 01/08/2022	0.00	
	Trustee 31/12/2025	33,035.23	
	Lloyds 32-Day Deposit 31/05/2025	0.00	
	Lloyds 32-Day Term (1) 31/05/2025	0.00	
	CCLA PSDF 31/12/2025	1,590,726.28	
	Lloyds 95-day Deposit 31/12/2025	272,140.48	
	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	
			1,895,901.99
	Less unrepresented payments		
			1,895,901.99
	Plus unrepresented receipts		
	Adjusted Bank Balance		1,895,901.99
	A = B Checks out OK		

Annex 3

Laverstock & Ford Parish Council PAYMENTS (AWAITING AUTHORISATION) LIST

7 January 2026 (2025-2026)

Voucher Code	Date	Minute	Bank	Payment Ref.	Description	Supplier	VAT Type	Net	VAT	Total
283	Office Sundries & Expenses	01/12/2025	Trustee	Q618662836754	Office Sundries	EE	Z	48.00		48.00
284	Office Sundries & Expenses	05/12/2025	Trustee	CD 2614	Stationery	Viking Office UK Limited	S	43.92	8.78	48.00
285	Business Support	08/12/2025	Trustee	EMI10372326	IT Support	Hive Communications Ltd	S	250.95	50.19	52.70
310	Office Sundries & Expenses	15/12/2025	Trustee	GP01335703-0000	Office Sundries	BT Business	S	47.96	9.59	301.14
311	Professional Fees	15/12/2025	Trustee	WKJ52	Payroll	Sandra Silk Bookkeeping & S	S	50.75	10.15	301.14
312	Cllr Expenses & Chair Allowanc	17/12/2025	Trustee	CD 2614	Expenses	Canva UK Operations Ltd	S	95.42	19.08	57.55
313	Office Sundries & Expenses	29/12/2025	Trustee	SO Dec 2025	Rent	Hampton Park Pavilion	Z	80.00		60.90
314	Office Sundries & Expenses	31/12/2025	Trustee	Q61866283684326	Office Sundries	EE	S	42.84	8.57	114.50
Total								659.84	106.36	80.00
										51.41
										51.41

Prepared by: _____ Date: _____

Name and Role

Approved by: _____ Date: _____

Name and Role

Approved by: _____ Date: _____

Name and Role

Annex 4

Laverstock & Ford Parish Council

15 January 2026 (2025-2026)

DRAFTPAYMENTS LIST 318 TO 334

Voucher	Cheque	Name	Description	Amount
318	260101	Staff	Salary	2,968.27
319	260102	Staff	Salary & Expenses	1,153.50
320	260103	Staff	Salary & Expenses	1,821.30
321	260104	Staff	Salary & Expenses	1,219.93
322	260105	Staff	Salary	2,128.48
323	260106	Staff	Salary & Expenses	1,514.35
324	260107	HMRC	PAYE & NI	4,623.52
325	260108	Wiltshire Pension Fund	Pensions	3,027.53
326	260109	Hurdcott Landscapes Ltd	Public Open Space Maintenance	3,341.30
327	260109	Hurdcott Landscapes Ltd	Public Open Space Maintenance	240.00
328	260110	Idverde Ltd	Bin Emptying	1,279.20
329	260111	Old Sarum Community Centre CIO	Hall hire	103.50
330	260112	Starboard Systems Ltd	Professional Fees	964.80
331	260113	Glasdon UK Ltd	Asset Replacement	827.30
332	260114	Blackmore Ltd	Newsletter printing	1,412.00
333	XXXXXX	XXXXXXXXXXXX	XXXXXX	
334	260116	Salisbury City Council	Bishopdown Farm Youth Club Support	968.40
TOTAL				27,593.38