

Report 24.011 – Finance December 2023

This is an abbreviated Finance Report for December 2023. Monthly Finance checks, including Bank Reconciliation, Debit Card, Direct Debits and January BACS payments, have been carried out by Cllr McDonald. All reports are now from Scribe Accounts. If any Councillor would like 'Read only' access to Scribe contact the RFO. All sums requiring Council approval are highlighted. These include an extra page to correct an error in the November Debit Card approvals.

Page	Contents
1	SUMMARY PAGE
2, 3 & 4	SUMMARY OF RECEIPTS and PAYMENTS. <ul style="list-style-type: none">This shows all Income and Expenditure for the period 1st April to 31st December 2023, and compares them to the Annual Budget. The last column shows the Net Position both as a value and a percentage against the approved Budget. At the end of December there should be 25% of the budget remaining. Anything less indicates an overspend.Page 3 shows separate cost centres for all the Council's earmarked reserves, both maintenance and capital. These have no allocated budget. Page 4 shows total Receipts and Payments for the year-to-date, end of December 2023.
5	BANK RECONCILIATION. Total funds held on 31 st December 2023 £1,841,005.42 .
6	DEBIT CARD & DIRECT DEBIT PAYMENTS in November. £314.39 approved. Correction to £651.04 .
7	DEBIT CARD & DIRECT DEBIT PAYMENTS. £488.86 in December 2023.
8 & 9	BACS PAYMENTS. £21,882.21 for January 2024. Salaries and Pensions are £12,744.55.
10 & 11	TREASURY DEPOSIT REPORT. Funds are held in a 32-Day Notice AC, the CCLA Public Sector Deposit Fund and a Lloyds Fixed Term account that matures on 27 th March 2024. The 32-Day Notice Account earned interest of £612.16 which remains on deposit. The CCLA PSDF yielded a dividend of £4,817.44 which was re-invested. Total funds on deposit on 31 st December 2023 were £1,805,126.94 .
12 & 13	RESERVES BALANCE. Total Capital & Earmarked Reserves on 31 st December 2023 were £1,628,385.96 .

Summary of Receipts and Payments

All Cost Centres and Codes (Between 01/04/2023 and 31/12/2023)

Income		Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
1	Precept	295,838.00	295,838.00					(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	3,937.50	-1,062.50				-1,062.50 (-21%)
4	CIL		11,800.85	11,800.85				11,800.85 (N/A)
5	S106		427,836.65	427,836.65				427,836.65 (N/A)
6	Interest	7,500.00	6,512.96	-987.04				-987.04 (-13%)
7	Dividends	15,000.00	36,677.21	21,677.21				21,677.21 (144%)
8	Grants & Misc.		7,375.00	7,375.00				7,375.00 (N/A)
59	VAT Refund							(N/A)
60	Insurance Rent		2,994.05	2,994.05				2,994.05 (N/A)
SUB TOTAL		329,128.00	797,310.20	468,182.20				468,182.20 (142%)

Administration		Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
9	Salaries				115,000.00	110,874.89	4,125.11	4,125.11 (3%)
10	Mileage				2,850.00	1,519.78	1,330.22	1,330.22 (46%)
11	Office Sundries & Expenses				4,500.00	3,713.97	786.03	786.03 (17%)
12	Equipment & IT				3,000.00	108.32	2,891.68	2,891.68 (96%)
13	Professional Fees				2,950.00	6,590.00	-3,640.00	-3,640.00 (-123%)
14	Subscriptions				1,700.00	1,838.21	-138.21	-138.21 (-8%)
15	Insurance				1,750.00	1,574.02	175.98	175.98 (10%)
16	Grants				10,980.00	8,620.00	2,360.00	2,360.00 (21%)
17	Newsletter				7,500.00	4,944.00	2,556.00	2,556.00 (34%)
19	Training				1,500.00	905.00	595.00	595.00 (39%)
20	Councillor Expenses				250.00	71.30	178.70	178.70 (71%)
21	Business Support				5,600.00	2,888.60	2,711.40	2,711.40 (48%)
66	Community Engagement				7,870.00	1,262.93	6,607.07	6,607.07 (83%)
67	Youth Support				5,000.00	1,525.00	3,475.00	3,475.00 (69%)
68	Community Buildings				30,000.00	15,172.63	14,827.37	14,827.37 (49%)
69	OSCC Insurance					2,994.05	-2,994.05	-2,994.05 (N/A)
76	Bishopdown Farm Youth Club							(N/A)
78	OSCC LED Lighting					3,000.00	-3,000.00	-3,000.00 (N/A)
SUB TOTAL					200,450.00	167,602.70	32,847.30	32,847.30 (16%)

Environment		Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
23	Bins & Litter				12,500.00	5,814.01	6,685.99	6,685.99 (53%)
24	Grass Cutting & POS Maintenance				31,400.00	22,474.28	8,925.72	8,925.72 (28%)
25	Trees				5,000.00	5,500.00	-500.00	-500.00 (-10%)
26	Bus Shelters				1,000.00		1,000.00	1,000.00 (100%)
27	Play Parks Maintenance & Inspe				10,000.00	6,258.77	3,741.23	3,741.23 (37%)
28	Highways & SIDs				5,000.00	142.50	4,857.50	4,857.50 (97%)

Laverstock & Ford Parish Council

8 January 2024 (2023-2024)

Summary of Receipts and Payments

All Cost Centres and Codes (Between 01/04/2023 and 31/12/2023)

29 Salisbury City Cemetery	4,550.00	4,784.45	-234.45	-234.45 (-5%)
30 Asset Replacement		53,670.01	-53,670.01	-53,670.01 (N/A)
31 Community Farm Support	10,000.00	10,000.00		(0%)
32 Miscellaneous				(N/A)
35 Longhedge Community Growing				(N/A)
36 Wiltshire Council Play Areas		64,418.54	-64,418.54	-64,418.54 (N/A)
39 Old Sarum Country Park Wesse:				(N/A)
40 Pilgrims Way Maintenance Pt 1		935.00	-935.00	-935.00 (N/A)
41 Pilgrims Way Maintenance Pt 2				(N/A)
42 Old Sarum Country Park				(N/A)
43 Old Sarum Country Park Extra F				(N/A)
44 Norman Drive Play Park		255.00	-255.00	-255.00 (N/A)
45 Old Sarum The Green		109.25	-109.25	-109.25 (N/A)
46 OSCC Play Park		831.00	-831.00	-831.00 (N/A)
47 Old Sarum Sport Wall				(N/A)
48 Old Sarum Swales				(N/A)
49 Old Sarum Swale Extra				(N/A)
50 Virginia Way Play Park				(N/A)
51 Robinson Grove Play Park				(N/A)
52 Hannah Way Play Park				(N/A)
53 Middleton Green Play Park				(N/A)
54 Mannock Field Play Park				(N/A)
55 Palmer Green Play Park				(N/A)
56 Castle Hill Country Park Play Pa		1,480.07	-1,480.07	-1,480.07 (N/A)
57 Longhedge Community Open Sp				(N/A)
65 Longhedge Outdoor Gym				(N/A)
71 Trigg Green Play Park & Open S				(N/A)
72 Hawker Green Play Park Mainte				(N/A)
73 McCudden and Liddell Play Park				(N/A)
74 Campbell Vale Play Park Mainte				(N/A)
75 McLeod Green Play Park Mainte				(N/A)
77 Lodge Old Sarum Tree Work				(N/A)
SUB TOTAL		79,450.00	176,672.88	-97,222.88 (-122%)

S106

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
33	S106 Capital Expenditure							(N/A)
37	Old Sarum 9A9B Youth & Adult							(N/A)
38	Old Sarum Local Centre Youth &							(N/A)
61	Longhedge Play Area Improvem					839.43	-839.43	-839.43 (N/A)
62	Longhedge Cemetery Contributi							(N/A)
63	Bishopdown (HP1) Play Area Ma					9,950.00	-9,950.00	-9,950.00 (N/A)
64	Bishopdown (HP1) Play Area Co					39,461.94	-39,461.94	-39,461.94 (N/A)
70	Bishopdown Farm Yard Play Imp					23,640.02	-23,640.02	-23,640.02 (N/A)
SUB TOTAL						73,891.39	-73,891.39	-73,891.39 (N/A)

Summary of Receipts and Payments

All Cost Centres and Codes (Between 01/04/2023 and 31/12/2023)

CIL

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
34	Community Infrastructure Levy					9,075.71	-9,075.71	-9,075.71 (N/A)
SUB TOTAL						9,075.71	-9,075.71	-9,075.71 (N/A)

Summary

NET TOTAL	329,128.00	797,310.20	468,182.20	279,900.00	427,242.68	-147,342.68	320,839.52 (52%)
V.A.T.		76,881.53			52,516.99		
GROSS TOTAL		874,191.73			479,759.67		

Laverstock & Ford Parish Council
PAYMENTS (AWAITING AUTHORISATION) LIST

Voucher Code	Date	Minute	Bank	Cheque No	Description	Supplier	VAT Type	Net	VAT	Total
214 Office Sundries & Expenses	02/11/2023		Trustee		Operations Sundries	Wicksteed Leisure Ltd	S	19.02	3.80	22.82
										22.82
215 Office Sundries & Expenses	08/11/2023		Trustee		Office Sundries	Tesco	S	2.73	0.55	3.28
										3.28
216 Office Sundries & Expenses	08/11/2023		Trustee		Stationery	Office Depot International (U	S	280.53	56.12	336.65
										336.65
217 Business Support	09/11/2023		Trustee		IT Support	Hive Communications Ltd	S	152.00	30.40	182.40
										182.40
218 Subscriptions	10/11/2023		Trustee		Membership Fee	Wiltshire Wildlife Trust	E	60.00		60.00
										60.00
219 Professional Fees	14/11/2023		Trustee		Payroll	Sandra Silk Bookkeeping & B	S	33.75	6.75	40.50
										40.50
220 Office Sundries & Expenses	29/11/2023		Trustee		Stamps/Postage	Post Office	Z	5.39		5.39
										5.39
Total								553.42	97.62	651.04

Prepared by: _____
Name and Role

Date: _____

Approved by: _____
Name and Role

Date: _____

Approved by: _____
Name and Role

Date: _____

**Laverstock & Ford Parish Council
PAYMENTS (AWAITING AUTHORISATION) LIST**

Voucher	Code	Date	Minute	Bank	Cheque No	Description	Supplier	VAT Type	Net	VAT	Total	
239	Office Sundries & Expenses	06/12/2023		Trustee		Operations Sundries	Glasdon UK Ltd	S	48.39	9.68	58.07	
											58.07	
240	Business Support	12/12/2023		Trustee		IT Support	Hive Communications Ltd	S	174.00	34.80	208.80	
											208.80	
241	Old Sarum The Green	13/12/2023		Trustee		Play Parks Maintenance & Insp	Harrod UK Ltd	S	109.25	21.85	131.10	
											131.10	
242	Professional Fees	14/12/2023		Trustee		Payroll	Sandra Silk Bookkeeping & B	S	33.75	6.75	40.50	
											40.50	
243	Office Sundries & Expenses	14/12/2023		Trustee		Office Sundries	Wickes Corporate plc	S	25.00	5.00	30.00	
											30.00	
244	Business Support	29/12/2023		Trustee		Business support	UK2	S	16.99	3.40	20.39	
											20.39	
									Total	407.38	81.48	488.86

Prepared by: _____
Name and Role

Date: _____

Approved by: _____
Name and Role

Date: _____

Approved by: _____
Name and Role

Date: _____

Laverstock & Ford Parish Council
PAYMENTS (AWAITING AUTHORISATION) LIST

Voucher	Code	Date	Minute	Bank	Cheque No	Description	Supplier	VAT Type	Net	VAT	Total
245	Salaries	16/01/2024		Trustee	240101	Salary & Expenses	Staff	X	2,189.94		2,189.94
245	Mileage	16/01/2024		Trustee	240101	Salary & Expenses	Staff	Z	10.58		10.58
245	Office Sundries & Expenses	16/01/2024		Trustee	240101	Salary & Expenses	Staff	Z	28.72		28.72
											2,229.24
246	Salaries	16/01/2024		Trustee	240102	Salary & Expenses	Staff	X	1,999.24		1,999.24
246	Mileage	16/01/2024		Trustee	240102	Salary & Expenses	Staff	Z	3.60		3.60
246	Office Sundries & Expenses	16/01/2024		Trustee	240102	Salary & Expenses	Staff	Z	40.02		40.02
											2,042.86
247	Salaries	16/01/2024		Trustee	240103	Salary & Expenses	Staff	X	1,625.03		1,625.03
247	Mileage	16/01/2024		Trustee	240103	Salary & Expenses	Staff	Z	15.52		15.52
											1,640.55
248	Salaries	16/01/2024		Trustee	240104	Salary & Expenses	Staff	X	1,239.18		1,239.18
248	Mileage	16/01/2024		Trustee	240104	Salary & Expenses	Staff	Z	24.30		24.30
											1,263.48
249	Salaries	16/01/2024		Trustee	240105	Salary & Expenses	Staff	X	884.54		884.54
249	Mileage	16/01/2024		Trustee	240105	Salary & Expenses	Staff	Z	96.75		96.75
											981.29
250	Salaries	16/01/2024		Trustee	240106 120PD002889	PAYE & NI	HMRC	X	2,796.76		2,796.76
											2,796.76
251	Salaries	16/01/2024		Trustee	240107 021 Jan-24	Pensions	Wiltshire Pension Fund	X	2,009.86		2,009.86
											2,009.86
252	Grass Cutting & POS Maintener	16/01/2024		Trustee	240108	Grass Cutting & POS Maintena	Hurdcott Landscapes Ltd	S	2,030.16	406.03	2,436.19
											2,436.19
253	Bins & Litter	16/01/2024		Trustee	240109	Bins & Litter	Idverde Ltd	S	791.18	158.24	949.42
											949.42
254	OSCC Play Park	16/01/2024		Trustee	240110	Play Parks Maintenance & Insp	Alvian Ltd	S	990.00	198.00	1,188.00
											1,188.00
255	Newsletter	16/01/2024		Trustee	240111	Newsletter printing	Sarum Colourview Ltd	Z	1,321.00		1,321.00
											1,321.00
256	Youth Support	16/01/2024		Trustee	240112	Bishopdown Farm Youth Club :	Salisbury City Council	S	1,677.30	335.46	2,012.76
											2,012.76
257	Business Support	16/01/2024		Trustee	240113	Business support	Starboard Systems Ltd	S	804.00	160.80	964.80
											964.80
258	Youth Support	16/01/2024		Trustee	240114	Hall hire	Old Sarum Community Centr	Z	46.00		46.00
											46.00

Laverstock & Ford Parish Council
PAYMENTS (AWAITING AUTHORISATION) LIST

Voucher Code	Date	Minute	Bank	Cheque No	Description	Supplier	VAT Type	Net	VAT	Total
							Total	20,623.68	1,258.53	21,882.21

Prepared by: _____ Date: _____
Name and Role

Approved by: _____ Date: _____
Name and Role

Approved by: _____ Date: _____
Name and Role

Laverstock & Ford Parish Council
Reserves Balance up to 31st Dec 2023
2023-2024

<u>Reserve</u>	<u>OpeningBalance</u>	<u>Transfers</u>	<u>Spend</u>	<u>Receipts</u>	<u>CurrentBalance</u>
Capital					
Asset Replacement	176,177.66	88,006.00	53,670.01		210,513.65
Wiltshire Council Play Areas	81,837.61		64,418.54		17,419.07
Longhedge Community Growing	330.10				330.10
Old Sarum 9A9B Youth & Adult	14,667.80				14,667.80
Old Sarum Local Centre Youth & Adult	19,429.56				19,429.56
Longhedge Play Area Improvements	74,363.68		839.43		73,524.25
Bishopdown (HP1) Play Area Improvements	39,461.94		39,461.94		0.00
Longhedge Outdoor Gym	12.00	-12.00			0.00
Bishopdown Farm Yard Play Improvements		23,640.02	23,640.02		0.00
OSCC LED Lighting		2,500.00	3,000.00		-500.00
Total Capital	406,280.35	114,134.02	185,029.94		335,384.43
Earmarked					
Community Infrastructure Levy	78,248.32	11,800.85	9,075.71		80,973.46
Old Sarum Wessex Water Company	1,400.00				1,400.00
Pilgrims Way Maintenance Part 1	23,422.97	-4,425.00	935.00		18,062.97
Pilgrims Way Maintenance Part 2	13,319.37	-1,106.25			12,213.12
Old Sarum Country Park Maintenance	16,751.64	-1,264.28			15,487.36
Old Sarum Country Park Extra Funding	195.38				195.38
Norman Drive Play Park Maintenance	19,298.52	-1,542.60	255.00		17,500.92
Old Sarum The Green Maintenance	22,950.70	-1,690.28	109.25		21,151.17
OSCC Play Park Maintenance	46,769.83	-3,888.49	831.00		42,050.34
Old Sarum Sport Wall Maintenance	10,153.49	-704.29			9,449.20
Old Sarum Swale Maintenance	89,964.70	-5,916.17			84,048.53
Virginia Way Play Park Maintenance	12,511.77	-754.48			11,757.29
Robinson Grove Play Park Maintenance	29,837.36	-1,945.92			27,891.44
Hannah Way Play Park Maintenance	14,492.24	-882.78			13,609.46
Middleton Green Play Park Maintenance	21,053.39	-1,112.96			19,940.43
Mannock Field Play Park Maintenance	24,650.89	-1,359.39			23,291.50
Palmer Green Play Park Maintenance	10,530.20	-556.66			9,973.54
Castle Hill CP Play Maintenance	96,337.15	-6,338.52	1,480.07		88,518.56
Longhedge Community Open Space	396,520.14				396,520.14
Bishopdown (HP1) Play Area Maintenance	9,950.00		9,950.00		0.00
Trigg Green Play Park & OS Maintenance		100,031.24			100,031.24
Hawker Green Play Park Maintenance		12,785.36			12,785.36

Laverstock & Ford Parish Council
Reserves Balance up to 31st Dec 2023
2023-2024

<u>Reserve</u>	<u>OpeningBalance</u>	<u>Transfers</u>	<u>Spend</u>	<u>Receipts</u>	<u>CurrentBalance</u>
Earmarked					
McCudden Grove & Liddell Pla		140,637.56			140,637.56
Campbell Vale Play Park Mainte		127,852.20			127,852.20
McLeod Green Play Park Mainti		12,785.36			12,785.36
Bishopdown Farm Youth Club		3,875.00			3,875.00
Lodge Old Sarum Tree Work Cc		1,000.00			1,000.00
Total Earmarked	938,358.06	377,279.50	22,636.03		1,293,001.53
TOTAL RESERVE	1,344,638.41	491,413.52	207,665.97		1,628,385.96
GENERAL FUND					208,739.31
TOTAL FUNDS					1,837,125.27