

LAVERSTOCK & FORD PARISH COUNCIL

Report for Agenda Item 24.080 Finance Report April 2024 (for May meeting)

Subject: Report on Monthly Accounts for April 2024 & Approval of Expenditure
Date: 20th May 2024
Author: Andrew Prince, RFO

1. Report Summary.

1.1 This report presents a summary of the Council's finances up to the end of April 2024. It also lists payments that require the approval of the Council. Monthly finance checks and a bank reconciliation have been carried out by Cllr Baker.

2. Summary of Receipts and Payments

2.1 The Summary Report for the period 1st to 30th April 2024, is attached at Annex 1. Total receipts £167,031.84. This includes 50% of Precept plus interest and dividends. Total payments are £40,974.36.

2.2 The Summary Report also compares expenditure to the budget for the year.

3. Bank Reconciliation.

3.1 A Bank Reconciliation has been carried out by Cllr Baker.

3.2 The reconciliation is presented at Annex 2 to this report. Total funds held on 30th April 2024 were £1,989,875.62.

4. Debit Card & Direct Debit Payments in April 2024.

4.1 Annex 3 to this report lists the debit card & direct debit payments made in April 2024.

4.2 Total payments of **£1,321.15** require the retrospective approval of the Council.

5. BACS Payments in March 2024.

5.1 Annex 4 to this report lists the BACS payments, including salaries, that are scheduled for payment on 21st May 2024.

5.2 A total of **£43,903.04** requires the approval of the Council. The total includes solicitor's fees of £2,064.60 and grants of £12,400. The monthly payment for grass cutting has increased from £2,005 in 2023/24 to £2,592 in 2024/25.

6. Treasury Deposits and Reserves.

6.1 A total of £1,933,062.97 was held on deposit on 30th April 2024. £350,000 was invested in a new 95-Day Notice account with Lloyds that yielded

£691.03 interest. £314,093.09 is on a 32-Day Notice account with Lloyds and yielded £660.08 during April. £1,268,278.85 is invested in the CCLA Public Sector Deposit Fund and earned a dividend of £5,078.73 in April. The dividend was re-invested.

- 6.2 The total Earmarked Reserves held at the end of April 2024 were £1,699,552.92. Of these funds £1,268,298.58 are held for long-term maintenance or other specific projects. The balance of £431,254.34 which includes Community Infrastructure Levy of £80,973.46, is available for spending now within constraints imposed by the source of the funds.

7. Recommendation.

- 7.1 That the Council adopts the monthly accounts as a true record of the Council's finances.
- 7.2 That the Council approves the debit card and direct debit payments of **£1,321.15**, and the BACS payments of **£43,903.04**.
- 7.3 That the Council notes the Treasury Deposits and Reserves.

Summary of Receipts and Payments

All Cost Centres and Codes (Between 01/04/2024 and 30/04/2024)

Administration

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
9	Salaries				180,000.00	12,598.37	167,401.63	167,401.63 (93%)
10	Mileage				2,850.00	193.77	2,656.23	2,656.23 (93%)
11	Office Sundries & Expenses				5,300.00	579.70	4,720.30	4,720.30 (89%)
12	Equipment & IT				2,500.00		2,500.00	2,500.00 (100%)
13	Professional Fees				2,940.00	4,033.75	-1,093.75	-1,093.75 (-37%)
14	Subscriptions				2,000.00		2,000.00	2,000.00 (100%)
15	Insurance				7,104.00		7,104.00	7,104.00 (100%)
16	Grants				12,360.00	1,300.00	11,060.00	11,060.00 (89%)
17	Newsletter				7,700.00		7,700.00	7,700.00 (100%)
19	Training				1,500.00		1,500.00	1,500.00 (100%)
20	Councillor Expenses				500.00		500.00	500.00 (100%)
21	Business Support				5,100.00	185.36	4,914.64	4,914.64 (96%)
66	Community Engagement				2,000.00		2,000.00	2,000.00 (100%)
67	Youth Support				5,000.00	46.00	4,954.00	4,954.00 (99%)
68	Community Buildings				10,000.00	5,875.00	4,125.00	4,125.00 (41%)
SUB TOTAL					246,854.00	24,811.95	222,042.05	222,042.05 (89%)

Administration Reserve

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
76	Bishopdown Farm Youth Club					764.50	-764.50	-764.50 (N/A)
SUB TOTAL						764.50	-764.50	-764.50 (N/A)

CIL

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

Community Centres

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
82	Hampton Park Pavilion Dilapidat							(N/A)
SUB TOTAL								(N/A)

Environment

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
23	Bins & Litter				12,500.00	1,029.18	11,470.82	11,470.82 (91%)
24	Grass Cutting & POS Maintenanc				35,000.00	2,455.16	32,544.84	32,544.84 (92%)

Summary of Receipts and Payments

All Cost Centres and Codes (Between 01/04/2024 and 30/04/2024)

25	Trees	15,000.00	1,295.00	13,705.00	13,705.00 (91%)
26	Infrastructure	6,000.00		6,000.00	6,000.00 (100%)
27	Play Parks Maintenance & Inspe	10,500.00		10,500.00	10,500.00 (100%)
28	Highways & SIDs	5,000.00	1,764.44	3,235.56	3,235.56 (64%)
29	Salisbury City Cemetery	5,000.00	4,967.00	33.00	33.00 (0%)
31	Community Farm Support	10,000.00		10,000.00	10,000.00 (100%)
32	Miscellaneous				(N/A)
SUB TOTAL		99,000.00	11,510.78	87,489.22	87,489.22 (88%)

Environment Reserve

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
30	Asset Replacement							(N/A)
35	Longhedge Community Growing							(N/A)
36	Wiltshire Council Play Areas							(N/A)
39	Old Sarum Country Park Wesse							(N/A)
40	Pilgrims Way Maintenance Pt 1							(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							(N/A)
45	Old Sarum The Green					555.00	-555.00	-555.00 (N/A)
46	OSCC Play Park							(N/A)
47	Old Sarum Sport Wall							(N/A)
48	Old Sarum Swales							(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							(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)
83	Ward Grove Play Park Maintena							(N/A)
SUB TOTAL						555.00	-555.00	-555.00 (N/A)

Income

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
1	Precept		160,602.00	160,602.00				160,602.00 (N/A)
2	Lease and Site Rental							(N/A)
3	Newsletter Advertising							(N/A)

Summary of Receipts and Payments

All Cost Centres and Codes (Between 01/04/2024 and 30/04/2024)

4 CIL				(N/A)
5 S106				(N/A)
6 Interest	1,351.11	1,351.11		1,351.11 (N/A)
7 Dividends	5,078.73	5,078.73		5,078.73 (N/A)
8 Grants & Misc.				(N/A)
59 VAT Refund				(N/A)
60 Insurance Rent				(N/A)
SUB TOTAL	167,031.84	167,031.84		167,031.84 (N/A)

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							(N/A)
62	Longhedge Cemetery Contributi							(N/A)
63	Bishopdown (HP1) Play Area Me							(N/A)
64	Bishopdown (HP1) Play Area Co							(N/A)
70	Bishopdown Farm Yard Play Imp							(N/A)
80	Longhedge Play Area Improvem							(N/A)
81	Longhedge Youth and Adult Pt 2							(N/A)
SUB TOTAL								(N/A)

Summary

NET TOTAL	167,031.84	167,031.84	345,854.00	37,642.23	308,211.77	475,243.61 (137%)
V.A.T.				3,332.23		
GROSS TOTAL	167,031.84			40,974.46		

Laverstock & Ford Parish Council

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

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

	Bank Reconciliation at 30/04/2024			
	Cash in Hand 01/04/2024			1,863,818.24
	ADD Receipts 01/04/2024 - 30/04/2024			167,031.84
				2,030,850.08
	SUBTRACT Payments 01/04/2024 - 30/04/2024			40,974.46
A	Cash in Hand 30/04/2024 (per Cash Book)			1,989,875.62
	Cash in hand per Bank Statements			
	Petty Cash	01/08/2022	0.00	
	Trustee	29/04/2024	56,812.65	
	Lloyds 32-Day Deposit	30/04/2024	314,093.09	
	Lloyds 32-Day Term	30/04/2024	0.00	
	CCLA PSDF	30/04/2024	1,268,278.85	
	Lloyds Fixed Term 173 Day	01/04/2024	0.00	
	Lloyds 95-day Deposit	30/04/2024	350,691.03	
				1,989,875.62
	Less unrepresented payments			
				1,989,875.62
	Plus unrepresented receipts			
B	Adjusted Bank Balance			1,989,875.62
	A = B Checks out OK			

Vouche	Code	Date	Minute	Bank	Cheque No	Description	Supplier	VAT Type	Net	VAT	Total
23	Office Sundries & Expenses	02/04/2024		Trustee		Job Advertising	Indeed Ireland Operations	Z	153.06		153.06
											153.06
24	Office Sundries & Expenses	05/04/2024		Trustee		Stamps/Postage	Post Office	Z	10.80		10.80
											10.80
25	Business Support	10/04/2024		Trustee		IT Support	Hive Communications Ltd	S	185.36	37.07	222.43
											222.43
26	Office Sundries & Expenses	10/04/2024		Trustee		Stationery	Viking Office UK Limited	S	51.56	10.32	61.88
26	Office Sundries & Expenses	10/04/2024		Trustee		Stationery	Viking Office UK Limited	Z	10.80		10.80
											72.68
27	Office Sundries & Expenses	10/04/2024		Trustee		Stationery	Solar Electronics Ltd ta Stir	S	120.72	24.16	144.88
											144.88
28	Community Buildings	10/04/2024		Trustee		Community Centre Support	Loos 2 Go Ltd	S	380.00	76.00	456.00
28	Community Buildings	10/04/2024		Trustee		Community Centre Support	Loos 2 Go Ltd	S	170.00	34.00	204.00
											660.00
29	Professional Fees	15/04/2024		Trustee		Payroll	Sandra Silk Bookkeeping &	S	33.75	6.75	40.50
											40.50
30	Office Sundries & Expenses	29/04/2024		Trustee		Stamps/Postage	Post Office	Z	16.80		16.80
											16.80
Total									1,132.85	188.30	1,321.15

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

Vouche	Code	Date	Minute	Bank	Cheque No	Description	Supplier	VAT Type	Net	VAT	Total
31	Salaries	21/05/2024		Trustee	240501	Salary & Expenses	Staff	X	2,207.58		2,207.58
31	Mileage	21/05/2024		Trustee	240501	Salary & Expenses	Staff	Z	9.90		9.90
31	Office Sundries & Expenses	21/05/2024		Trustee	240501	Salary & Expenses	Staff	Z	56.32		56.32
											2,273.80
32	Salaries	21/05/2024		Trustee	240502	Salary & Expenses	Staff	X	1,745.38		1,745.38
32	Mileage	21/05/2024		Trustee	240502	Salary & Expenses	Staff	Z	5.85		5.85
32	Office Sundries & Expenses	21/05/2024		Trustee	240502	Salary & Expenses	Staff	Z	35.44		35.44
											1,786.67
33	Salaries	21/05/2024		Trustee	240503	Salary & Expenses	Staff	X	1,670.46		1,670.46
33	Mileage	21/05/2024		Trustee	240503	Salary & Expenses	Staff	Z	15.30		15.30
33	Community Engagement	21/05/2024		Trustee	240503	Salary & Expenses	Staff	Z	48.99		48.99
											1,734.75
34	Salaries	21/05/2024		Trustee	240504	Salary & Expenses	Staff	X	1,192.97		1,192.97
34	Mileage	21/05/2024		Trustee	240504	Salary & Expenses	Staff	Z	6.30		6.30
											1,199.27
35	Salaries	21/05/2024		Trustee	240505	Salary & Expenses	Staff	X	847.52		847.52
35	Mileage	21/05/2024		Trustee	240505	Salary & Expenses	Staff	Z	87.75		87.75
35	Office Sundries & Expenses	21/05/2024		Trustee	240505	Salary & Expenses	Staff	Z	34.19		34.19
											969.46
36	Salaries	21/05/2024		Trustee	240506	PAYE & NI	HMRC	X	2,700.15		2,700.15
											2,700.15
37	Salaries	21/05/2024		Trustee	240507	Pensions	Wiltshire Pension Fund	X	1,974.71		1,974.71
											1,974.71
38	Grass Cutting & POS Maintenanar	21/05/2024		Trustee		Grass Cutting & POS Maintenanar	Hurdcott Landscapes Ltd	S	2,592.08	518.42	3,110.50
38	Grass Cutting & POS Maintenanar	21/05/2024		Trustee		Grass Cutting & POS Maintenanar	Hurdcott Landscapes Ltd	S	245.00	49.00	294.00
											3,404.50
39	OSCC Play Park	21/05/2024		Trustee	240508	Play Parks Maintenance & Insp	Hurdcott Landscapes Ltd	S	175.00	35.00	210.00
											210.00
40	Bins & Litter	21/05/2024		Trustee		Bin Emptying	Idverde Ltd	S	1,029.18	205.84	1,235.02
											1,235.02
41	Trees	21/05/2024		Trustee		Tree work	Ockenden Tree Services Lt	S	185.00	37.00	222.00
											222.00
42	Play Parks Maintenance & Insp	21/05/2024		Trustee	240511	Play Parks Maintenance & Insp	Alvian Ltd	S	910.00	182.00	1,092.00
											1,092.00
43	Wiltshire Council Play Areas	21/05/2024		Trustee	240511	Play Park Construction	Alvian Ltd	S	1,689.00	337.80	2,026.80
											2,026.80
44	OSCC Play Park	21/05/2024		Trustee	240511	Play Parks Maintenance & Insp	Alvian Ltd	S	695.00	139.00	834.00
											834.00

Laverstock & Ford Parish Council
PAYMENTS (AWAITING AUTHORISATION) LIST

16 May 2024 (2024-2025)

Vouche	Code	Date	Minute	Bank	Cheque No	Description	Supplier	VAT Type	Net	VAT	Total
45	Castle Hill Country Park Play Pa	21/05/2024		Trustee	240511	Play Parks Maintenance & Insp	Alvian Ltd	S	90.00	18.00	108.00
											108.00
46	Play Parks Maintenance & Insp	21/05/2024		Trustee	240511	Play Parks Maintenance & Insp	Alvian Ltd	S	450.00	90.00	540.00
											540.00
47	Asset Replacement	21/05/2024		Trustee	240512	Asset Replacement	Glasdon UK Ltd	S	662.89	132.58	795.47
											795.47
48	Newsletter	21/05/2024		Trustee	240513	Newsletter printing	Sarum Colourview Ltd	E	1,354.00		1,354.00
											1,354.00
49	Professional Fees	21/05/2024		Trustee	240514	Internal Audit	IAC Audit and Consultancy	S	375.25	75.05	450.30
											450.30
50	Office Sundries & Expenses	21/05/2024		Trustee	240515	Hall hire	Old Sarum Community Cen	Z	34.50		34.50
50	Youth Support	21/05/2024		Trustee	240515	Hall hire	Old Sarum Community Cen	Z	46.00		46.00
											80.50
51	Grants	21/05/2024	24.045	Trustee	240515	Section 137 Grant	Old Sarum Community Cen	X	5,400.00		5,400.00
51	Community Buildings	21/05/2024	24.045	Trustee	240515	Section 137 Grant	Old Sarum Community Cen	X	5,000.00		5,000.00
											10,400.00
52	Subscriptions	21/05/2024		Trustee	240516	WALC Subscription	Wiltshire Association of Loc	S	1,299.83	259.97	1,559.80
											1,559.80
53	Highways & SIDs	21/05/2024		Trustee	240517	Highways Contribution	Wiltshire Council	Z	500.00		500.00
											500.00
54	Community Infrastructure Levy	21/05/2024		Trustee	240518	Noticeboard	Earth Anchors Ltd	S	547.00	109.40	656.40
											656.40
55	Highways & SIDs	21/05/2024		Trustee	240519	SID Purchase and Maintenance	ElanCity UK	S	312.37	62.47	374.84
											374.84
56	Community Buildings	21/05/2024		Trustee	240520	Community Centre Support	Loos 2 Go Ltd	S	340.00	68.00	408.00
56	Community Buildings	21/05/2024		Trustee	240520	Community Centre Support	Loos 2 Go Ltd	S	170.00	34.00	204.00
56	Community Buildings	21/05/2024		Trustee	240520	Community Centre Support	Loos 2 Go Ltd	S	170.00	34.00	204.00
											816.00
57	Professional Fees	21/05/2024		Trustee	240521	Professional Fees	Wilson Solicitors LLP	S	1,720.50	344.10	2,064.60
											2,064.60
58	Community Buildings	21/05/2024		Trustee	240522	Community Centre Support	Wessex Drainage Solutions	S	1,040.00	208.00	1,248.00
58	Community Buildings	21/05/2024		Trustee	240522	Community Centre Support	Wessex Drainage Solutions	S	-1,040.00	-208.00	-1,248.00
59	Community Buildings	21/05/2024		Trustee	240522	Community Centre Support	Wessex Drainage Solutions	S	450.00	90.00	540.00
											540.00
60	Grants	21/05/2024	24.045	Trustee	240523	Section 137 Grant	Devenish Bradshaw Charit	X	2,000.00		2,000.00
											2,000.00
Total									41,081.41	2,821.63	43,903.04