

## **LAVERSTOCK & FORD PARISH COUNCIL**

### **Report for Agenda Item 24.127 Finance Report July & August 2024 (for September meeting)**

**Subject:** Report on Monthly Accounts for July and August 2024 & Approval of Expenditure

**Date:** 16<sup>th</sup> September 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 August 2024. It also lists payments that require the approval of the Council. Monthly finance checks and a bank reconciliation were carried out by Cllr McDonald in August and Cllr Baker in September.

#### **2. Summary of Receipts and Payments**

2.1 The Summary Report for the period 1<sup>st</sup> April to 31<sup>st</sup> August 2024, is attached at Annex 1. Total receipts £227,721.31. Total payments £215,855.61.

2.2 The Summary Report also compares expenditure to the budget for the year. It should be noted that at the end of August Professional Fees are over budget by £9,570.80 and Community Buildings are over budget by £2,005.

#### **3. Bank Reconciliation.**

3.1 A Bank Reconciliation was carried out by Cllr McDonald in August and Cllr Baker in September.

3.2 The latest reconciliation is presented at Annex 2 to this report. Total funds held on 31<sup>st</sup> August 2024 were £1,875,663.94.

#### **4. Debit Card & Direct Debit Payments in July and August 2024.**

4.1 Annex 3 to this report lists the debit card & direct debit payments made in July 2024. Total payments of **£461.65** require the retrospective approval of the Council.

4.2 Annex 4 to this report lists the debit card & direct debit payments made in August 2024. Total payments of **£1,927.63** require the retrospective approval of the Council.

#### **5. BACS Payments in August and September 2024.**

5.1 Annex 5 to this report lists the BACS payments, including salaries, that were paid on 20<sup>th</sup> August 2024.

- 5.2 A total of **£57,959.35** requires the retrospective approval of the Council. This included £21,353.38 on replacing the goal posts at the Saunders Road MUGA and £7,752 on tree work and inspection.
- 5.3 Annex 6 to this report lists the BACS payments, including salaries, that are scheduled for payment on 17<sup>th</sup> September 2024.
- 5.4 A total of **£24,901.89** requires the approval of the Council. This includes an external audit fee of £2,016 which means that Professional Fees will be overspent by £11,250.80.

## 6. Treasury Deposits.

- 6.1 £1,834,361.15 was held on deposit on 31<sup>st</sup> August 2024.
- 6.2 Lloyds. £355,405.15 is invested in a 95-Day Notice account that yielded £1,160.89 interest in August. £10,301.53 remains in a 32-Day Notice account that yielded only £21.12. £280,000 is held in a 9-month (273-day) Fixed Term account at 3.55%.
- 6.3 CCLA-PSDF. £200,000 was transferred from Lloyds 32-day deposit a/c. The balance in the Public Sector Deposit Fund is £1,188,654.47. A dividend of £4,414.04 was paid in August and re-invested.
- 6.4 Interest and dividends earned in July and August 2024 were £12,057.

## 7. Reserves.

- 7.1 Earmarked Reserves held on 16<sup>th</sup> September 2024 are £1,665,577.75.
- 7.2 Earmarked Reserves are allocated as follows.
- i. Capital Asset Replacement Reserve, funded from precept, £233,564.58.
  - ii. Community Infrastructure Levy Reserve, £80,426.46.
  - iii. Earmarked Maintenance Reserves, funded by developers, £1,198,871.68.
  - iv. Play area improvement and Youth and Adult Recreation £132,112.67.
  - v. Miscellaneous including Grant Reserve, Art Pillars Refurbishment and Pavilion Dilapidations £20,602.36.

## 8. Recommendation.

- 8.1 That the Council adopts the monthly accounts for July and August as a true record of the Council's finances.
- 8.2 That the Council approves the debit card and direct debit payments of **£2,389.28**, and the BACS payments of **£82,861.24**.
- 8.3 That the Council notes the Treasury Deposits and Reserves.

### Summary of Receipts and Payments

All Cost Centres and Codes (Between 01/04/2024 and 31/08/2024)

#### Administration

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
9	Salaries				180,000.00	67,602.14	112,397.86	112,397.86 (62%)
10	Mileage				2,850.00	821.71	2,028.29	2,028.29 (71%)
11	Office Sundries & Expenses				5,300.00	2,044.21	3,255.79	3,255.79 (61%)
12	Equipment & IT				2,500.00	887.48	1,612.52	1,612.52 (64%)
13	Professional Fees				2,940.00	12,510.80	-9,570.80	-9,570.80 (-325%)
14	Subscriptions				2,000.00	1,890.83	109.17	109.17 (5%)
15	Insurance				7,104.00	6,226.67	877.33	877.33 (12%)
16	Grants				10,000.00	9,300.00	700.00	700.00 (7%)
17	Newsletter				7,700.00	2,708.00	4,992.00	4,992.00 (64%)
19	Training				1,500.00		1,500.00	1,500.00 (100%)
20	CLLr Expenses & Chair Allowance				500.00	18.00	482.00	482.00 (96%)
21	Business Support				5,100.00	2,287.97	2,812.03	2,812.03 (55%)
66	Community Engagement				2,000.00	513.99	1,486.01	1,486.01 (74%)
67	Youth Support				5,000.00	207.00	4,793.00	4,793.00 (95%)
68	Community Buildings				10,000.00	12,005.00	-2,005.00	-2,005.00 (-20%)
<b>SUB TOTAL</b>					<b>244,494.00</b>	<b>119,023.80</b>	<b>125,470.20</b>	<b>125,470.20 (51%)</b>

#### 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)
82	Hampton Park Pavilion Dilapidat					2,575.69	-2,575.69	-2,575.69 (N/A)
84	Grant Reserve							(N/A)
<b>SUB TOTAL</b>						<b>3,340.19</b>	<b>-3,340.19</b>	<b>-3,340.19 (N/A)</b>

#### CIL

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
34	Community Infrastructure Levy					547.00	-547.00	-547.00 (N/A)
<b>SUB TOTAL</b>						<b>547.00</b>	<b>-547.00</b>	<b>-547.00 (N/A)</b>

#### Environment

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
23	Bins & Litter				12,500.00	5,145.90	7,354.10	7,354.10 (58%)
24	Grass Cutting & POS Maintenanc				35,000.00	14,213.48	20,786.52	20,786.52 (59%)
25	Trees				15,000.00	10,575.00	4,425.00	4,425.00 (29%)
26	Infrastructure				6,000.00		6,000.00	6,000.00 (100%)
27	Play Parks Maintenance & Inspe				10,500.00	2,466.00	8,034.00	8,034.00 (76%)
28	Highways & SIDs				5,000.00	2,576.81	2,423.19	2,423.19 (48%)
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%)

Summary of Receipts and Payments

All Cost Centres and Codes (Between 01/04/2024 and 31/08/2024)

32 Miscellaneous

(N/A)

**SUB TOTAL**

99,000.00

39,944.19

59,055.81

59,055.81 (59%)

**Environment Reserve**

**Receipts**

**Payments**

**Net Position**

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
30	Asset Replacement				30,150.13	-30,150.13	-30,150.13 (N/A)	
35	Longhedge Community Growing				330.10	-330.10	-330.10 (N/A)	
36	Wiltshire Council Play Areas				1,689.00	-1,689.00	-1,689.00 (N/A)	
39	Old Sarum Country Park Wesse						(N/A)	
40	Pilgrims Way Maintenance Pt 1				475.00	-475.00	-475.00 (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						(N/A)	
45	Old Sarum The Green				555.00	-555.00	-555.00 (N/A)	
46	OSCC Play Park				870.00	-870.00	-870.00 (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				90.00	-90.00	-90.00 (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)	
<b>SUB TOTAL</b>					<b>34,159.23</b>	<b>-34,159.23</b>	<b>-34,159.23 (N/A)</b>	

**Income**

**Receipts**

**Payments**

**Net Position**

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
1	Precept	321,204.00	160,602.00	-160,602.00			-160,602.00 (-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		8,796.25	8,796.25			8,796.25 (N/A)	
6	Interest	11,500.00	7,942.16	-3,557.84			-3,557.84 (-30%)	
7	Dividends	38,500.00	25,454.35	-13,045.65			-13,045.65 (-33%)	
8	Grants & Misc.						(N/A)	
59	VAT Refund						(N/A)	

Summary of Receipts and Payments

All Cost Centres and Codes (Between 01/04/2024 and 31/08/2024)

60 Insurance Rent	3,383.00	3,140.00	-243.00				-243.00 (-7%)
<b>SUB TOTAL</b>	<b>385,377.00</b>	<b>210,439.92</b>	<b>-174,937.08</b>				<b>-174,937.08 (-45%)</b>

**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 Contributic							(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)
85 CHCP Art Pillars Refurbishment							(N/A)
<b>SUB TOTAL</b>							<b>(N/A)</b>

**Summary**

<b>NET TOTAL</b>	<b>385,377.00</b>	<b>210,439.92</b>	<b>-174,937.08</b>	<b>343,494.00</b>	<b>197,014.41</b>	<b>146,479.59</b>	<b>-28,457.49 (-3%)</b>
V.A.T.		17,281.39			18,841.20		
<b>GROSS TOTAL</b>		<b>227,721.31</b>			<b>215,855.61</b>		

Prepared by: \_\_\_\_\_  
*Name and Role (Clerk/RFO etc)*

Date: \_\_\_\_\_

Approved by: \_\_\_\_\_  
*Name and Role (RFO/Chair of Finance etc)*

Date: \_\_\_\_\_

	<b>Bank Reconciliation at 31/08/2024</b>			
	Cash in Hand 01/04/2024			1,863,818.24
	<b>ADD</b>			
	Receipts 01/04/2024 - 31/08/2024			227,721.31
				2,091,539.55
	<b>SUBTRACT</b>			
	Payments 01/04/2024 - 31/08/2024			215,855.61
<b>A</b>	<b>Cash in Hand 31/08/2024</b> (per Cash Book)			<b>1,875,683.94</b>
	Cash in hand per Bank Statements			
	Petty Cash	01/08/2022	0.00	
	Trustee	31/08/2026	41,322.79	
	Lloyds 32-Day Deposit	31/08/2024	10,301.53	
	Lloyds 32-Day Term (1)	31/07/2024	0.00	
	CCLA PSDF	31/08/2024	1,188,654.47	
	Lloyds 95-day Deposit	31/08/2024	355,405.15	
	Lloyds 273-Day Fixed Term	31/08/2024	280,000.00	
	Lloyds 32-day Term (2)	31/07/2024	0.00	
				<b>1,875,683.94</b>
	Less unrepresented payments			
				1,875,683.94
	Plus unrepresented receipts			
<b>B</b>	<b>Adjusted Bank Balance</b>			<b>1,875,683.94</b>
	<b>A = B Checks out OK</b>			

# Annex 3

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

5 August 2024 (2024-2025)

Vouche	Code	Date	Minute	Bank	Cheque No	Description	Supplier	VAT Type	Net	VAT	Total
96	Office Sundries & Expenses	02/07/2024		Trustee		Stamps/Postage	Post Office	Z	2.50		2.50
97	Office Sundries & Expenses	02/07/2024		Trustee		Stationery	Viking Office UK Limited	S	66.63	13.32	79.95
98	Office Sundries & Expenses	02/07/2024		Trustee		Stationery	Solar Electronics Ltd ta Stir	S	90.52	18.12	108.64
117	Business Support	09/07/2024		Trustee		IT Support	Hive Communications Ltd	S	175.22	35.04	210.26
118	Office Sundries & Expenses	11/07/2024		Trustee		Office Sundries	Land Registry	Z	3.00		3.00
119	Office Sundries & Expenses	15/07/2024		Trustee		Stamps/Postage	Post Office	Z	16.80		16.80
120	Professional Fees	15/07/2024		Trustee		Payroll	Sandra Silk Bookkeeping &	S	33.75	6.75	40.50
<b>Total</b>									<b>388.42</b>	<b>73.23</b>	<b>461.65</b>

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

6 September 2024 (2024-2025)

Vouche	Code	Date	Minute	Bank	Cheque No	Description	Supplier	VAT Type	Net	VAT	Total
121	Subscriptions	13/08/2024		Trustee		SLCC Membership	SLCC Enterprises Ltd	Z	368.00		368.00
											<b>368.00</b>
148	Equipment & IT	09/08/2024		Trustee		IT Equipment	Hive Communications Ltd	S	800.00	160.00	960.00
148	Business Support	09/08/2024		Trustee		IT Equipment	Hive Communications Ltd	S	248.03	49.60	297.63
											<b>1,257.63</b>
149	Office Sundries & Expenses	13/08/2024		Trustee		Stamps/Postage	One Stop	Z	10.80		10.80
											<b>10.80</b>
150	Office Sundries & Expenses	14/08/2024		Trustee		Operations Sundries	Henry Squire & Sons Ltd (/	S	25.65	5.14	30.79
											<b>30.79</b>
151	Professional Fees	14/08/2024		Trustee		Payroll	Sandra Silk Bookkeeping &	S	33.75	6.75	40.50
											<b>40.50</b>
152	Office Sundries & Expenses	15/08/2024		Trustee		Operations Sundries	Wicksteed Leisure Ltd	S	37.78	7.56	45.34
											<b>45.34</b>
153	Office Sundries & Expenses	23/08/2024		Trustee		Operations Sundries	C Brewer & Sons Ltd	S	57.99	11.60	69.59
											<b>69.59</b>
154	Equipment & IT	28/08/2024		Trustee		IT Equipment	Amazon EU S.a.r.l. UK	S	87.48	17.50	104.98
											<b>104.98</b>
<b>Total</b>									<b>1,669.48</b>	<b>258.15</b>	<b>1,927.63</b>

Prepared by: \_\_\_\_\_  
Name and Role

Date: \_\_\_\_\_

Approved by: \_\_\_\_\_  
Name and Role

Date: \_\_\_\_\_

Approved by: \_\_\_\_\_  
Name and Role

Date: \_\_\_\_\_



# Annex 5

## Laverstock & Ford Parish Council

### DRAFTPAYMENTS LIST 122 TO 147

Voucher	Cheque	Name	Description	Amount
122	240801	Staff	Salary	2,766.72
123	240802	Staff	Salary	2,394.91
124	240803	Staff	Salary & Expenses	1,786.80
125	240804	Staff	Salary & Expenses	1,665.70
126	240805	Staff	Salary	1,168.39
127	240806	Staff	Salary & Expenses	936.51
128	240807	HMRC	PAYE & NI	3,930.16
129	240808	Wiltshire Pension Fund	Pensions	3,015.59
130	240809	Hurdcott Landscapes Ltd	Grass Cutting & POS Maintenance	3,494.50
131	240810	Idverde Ltd	Bin Emptying	1,235.02
132	240811	Ockenden Tree Services Ltd	Tree work	2,352.00
133	240811	Ockenden Tree Services Ltd	Tree work	768.00
134	240811	Ockenden Tree Services Ltd	Tree work	390.00
135	240811	Ockenden Tree Services Ltd	Tree work	1,194.00
136	240811	Ockenden Tree Services Ltd	Tree work	714.00
137	240812	Alvian Ltd	Play Parks Maintenance & Inspection	1,327.20
138	240813	Wicksteed Leisure Ltd	Play Park Construction	20,893.48
139	240813	Wicksteed Leisure Ltd	Play Park Construction	459.90
140	240814	Old Sarum Community Centre CIO	Hall hire	23.00
141	240814	Old Sarum Community Centre CIO	Section 137 Grant	600.00
142	240816	Barrell Treecare Ltd	Tree survey	2,334.00
143	240816	Paul Stevens Architecture Ltd	Professional Fees	1,867.56
144	240817	Community First	Membership Fee	40.00
145	240818	East Brothers Timber Ltd	Operations Repairs	522.91
146	240819	T Signs Ltd	Community Engagement	354.00
147	240820	Watts Electrical	Hampton Park Pavilion Dilapidations	1,725.00
<b>TOTAL</b>				<b>57,959.35</b>

# Annex 6

## Laverstock & Ford Parish Council

### DRAFTPAYMENTS LIST 157 TO 177

Voucher	Cheque	Name	Description	Amount
157	240901	Staff	Salary	2,766.52
158	240902	Staff	Salary & Expenses	1,016.53
159	240903	Staff	Salary & Expenses	1,688.41
160	240904	Staff	Salary & Expenses	1,663.16
161	240905	Staff	Salary & Expenses	1,213.80
162	240906	Staff	Salary & Expenses	967.17
163	240907	HMRC	PAYE & NI	3,065.62
164	240908	Wiltshire Pension Fund	Pensions	2,473.20
165	240909	Hurdcott Landscapes Ltd	Grass Cutting & POS Maintenance	3,140.50
166	240909	Hurdcott Landscapes Ltd	Play Park Construction	270.00
167	240909	Hurdcott Landscapes Ltd	Grass Cutting & POS Maintenance	420.00
168	240910	Idverde Ltd	Bin Emptying	1,235.02
169	240911	PKF Littlejohn LLP	Professional Fees	2,016.00
170	240912	Sarum Colourview Ltd	Newsletter printing	1,354.00
171	240913	Old Sarum Community Centre CIO	Hall hire	92.00
172	240914	Glasdon UK Ltd	Operations Repairs	85.13
173	240915	Corsham Building Plastics	Hampton Park Pavilion Dilapidations	324.83
174	240916	Boscombe Down Aviation Collection Ltd	Hall hire	75.00
175	240917	Paul Tidmarsh	Bus Shelter Repair	543.00
176	240918	The Great Outdoor Gym Company Ltd	Longhedge Outdoor Gym	96.00
177	240919	Daniel Ahern Ecology Ltd	Wildlife Survey	396.00
<b>TOTAL</b>				<b>24,901.89</b>