

## **LAVERSTOCK & FORD PARISH COUNCIL**

### **Report for Agenda Item 24.139 (3) Finance September 2024 (for October meeting)**

**Subject:** Report on Monthly Accounts for September 2024 & Approval of Expenditure  
**Date:** 19<sup>th</sup> October 2024  
**Author:** Andrew Prince, RFO

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#### **1. Report Summary.**

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

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

2.1 The Summary Report for the period 1<sup>st</sup> April to 30<sup>th</sup> September 2024, is attached at Annex 1. Total receipts £406,520.29 including the second part of precept. Total payments £241,360.19.

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 Williams. This is the first of two bank reconciliations required by Financial Regulation 2.6, to be carried out by a councillor who is not a member of the Finance and General Purposes Committee.

3.2 The reconciliation is presented at Annex 2 to this report. Total funds held on 30<sup>th</sup> September 2024 were £2,028,978.34.

#### **4. Debit Card & Direct Debit Payments in September 2024.**

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

4.2 Total payments of **£602.69** require the retrospective approval of the Council.

#### **5. BACS Payments in October 2024.**

5.1 Annex 4 to this report lists the BACS payments, including salaries, that are scheduled for payment on 22<sup>nd</sup> October 2024.

5.2 A total of **£34,946.27** requires the approval of the Council.

#### **6. Treasury Deposits.**

6.1 £1,840,619.66 was held on deposit on 30<sup>th</sup> September 2024.

- 6.2 Lloyds. £356,556.95 is invested in a 95-Day Notice account that yielded £1,151.80 interest. £10,323.49 remains in a 32-Day Notice account that yielded £21.96. £280,000 is invested in a 9-month Fixed Term account at 3.55%.
- 6.3 CCLA. £1,193,739.22 is invested in the Public Sector Deposit Fund and earned a dividend of £5,084.75 in September. The dividend was re-invested.
- 6.4 Interest and dividends earned in September 2024 were £6,258.51.

## **7. Reserves.**

- 7.1 Earmarked Reserves held on 19<sup>th</sup> October 2024 are £1,719,481.05.
- 7.2 Earmarked Reserves are allocated as follows.
  - i. Capital Asset Replacement Reserve, funded from precept, £281,040.08.
  - ii. Community Infrastructure Levy Reserve, £80,426.46.
  - iii. Earmarked Maintenance Reserves, funded by developers, £1,198,271.68.
  - iv. Play area improvement and Youth and Adult Recreation £132,112.67.
  - v. Miscellaneous including Grant Reserve, HP Dilapidations, Art Pillars Restoration and Neighbourhood Planning £27,630.16

## **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 and direct debit payments of **£602.69**, and the BACS payments of **£34,946.27**.
- 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 30/09/2024)

## Administration

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
9	Salaries				180,000.00	82,273.18	97,726.82	97,726.82 (54%)
10	Mileage				2,850.00	955.09	1,894.91	1,894.91 (66%)
11	Office Sundries & Expenses				5,300.00	2,328.15	2,971.85	2,971.85 (56%)
12	Equipment & IT				2,500.00	887.48	1,612.52	1,612.52 (64%)
13	Professional Fees				2,940.00	14,231.30	-11,291.30	-11,291.30 (-384%)
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	4,062.00	3,638.00	3,638.00 (47%)
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	2,684.70	2,415.30	2,415.30 (47%)
66	Community Engagement				2,000.00	513.99	1,486.01	1,486.01 (74%)
67	Youth Support				5,000.00	276.00	4,724.00	4,724.00 (94%)
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>137,652.39</b>	<b>106,841.61</b>	<b>106,841.61 (43%)</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					2,846.38	-2,846.38	-2,846.38 (N/A)
84	Grant Reserve							(N/A)
<b>SUB TOTAL</b>						<b>3,610.88</b>	<b>-3,610.88</b>	<b>-3,610.88 (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	6,175.08	6,324.92	6,324.92 (50%)
24	Grass Cutting & POS Maintenanc				35,000.00	17,155.56	17,844.44	17,844.44 (50%)
25	Trees				15,000.00	10,575.00	4,425.00	4,425.00 (29%)
26	Infrastructure				6,000.00	543.00	5,457.00	5,457.00 (90%)
27	Play Parks Maintenance & Inspe				10,500.00	2,546.00	7,954.00	7,954.00 (75%)
28	Highways & SIDs				5,000.00	2,601.81	2,398.19	2,398.19 (47%)
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 30/09/2024)

32 Miscellaneous

(N/A)

## SUB TOTAL

99,000.00

44,563.45

54,436.55

54,436.55 (54%)

## Environment Reserve

## Receipts

## Payments

## Net Position

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
30	Asset Replacement				30,705.13	-30,705.13	-30,705.13 (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)	
85	CHCP Art Pillars Refurbishment						(N/A)	
SUB TOTAL					34,714.23	-34,714.23	-34,714.23 (N/A)	

## 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	321,204.00				(0%)	
2	Lease and Site Rental	5,790.00	2,915.32	-2,874.68			-2,874.68 (-49%)	
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	9,115.92	-2,384.08			-2,384.08 (-20%)	
7	Dividends	38,500.00	30,539.10	-7,960.90			-7,960.90 (-20%)	
8	Grants & Misc.						(N/A)	

## Summary of Receipts and Payments

All Cost Centres and Codes (Between 01/04/2024 and 30/09/2024)

59 VAT Refund					(N/A)
60 Insurance Rent	3,383.00	3,140.00	-243.00		-243.00 (-7%)
<b>SUB TOTAL</b>	<b>385,377.00</b>	<b>378,723.09</b>	<b>-6,653.91</b>		<b>-6,653.91 (-1%)</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 Ma							(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)
<b>SUB TOTAL</b>								<b>(N/A)</b>

## Summary

<b>NET TOTAL</b>	<b>385,377.00</b>	<b>378,723.09</b>	<b>-6,653.91</b>	<b>343,494.00</b>	<b>221,087.95</b>	<b>122,406.05</b>	<b>115,752.14 (15%)</b>
V.A.T.		27,797.20			20,272.24		
<b>GROSS TOTAL</b>		<b>406,520.29</b>			<b>241,360.19</b>		

**Laverstock & Ford Parish Council**

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

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

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

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

	<b>Bank Reconciliation at 30/09/2024</b>			
	Cash in Hand 01/04/2024			1,863,818.24
	<b>ADD</b> Receipts 01/04/2024 - 30/09/2024			406,520.29
				2,270,338.53
	<b>SUBTRACT</b> Payments 01/04/2024 - 30/09/2024			241,360.19
<b>A</b>	<b>Cash in Hand 30/09/2024</b> (per Cash Book)			<b>2,028,978.34</b>
	Cash in hand per Bank Statements			
	Petty Cash	01/08/2022	0.00	
	Trustee	30/09/2026	188,358.68	
	Lloyds 32-Day Deposit	30/09/2024	10,323.49	
	Lloyds 32-Day Term (1)	31/07/2024	0.00	
	CCLA PSDF	30/09/2024	1,193,739.22	
	Lloyds 95-day Deposit	30/09/2024	356,556.95	
	Lloyds 273-Day Fixed Term	30/09/2024	280,000.00	
	Lloyds 32-day Term (2)	31/07/2024	0.00	
				<b>2,028,978.34</b>
	Less unrepresented payments			
				2,028,978.34
	Plus unrepresented receipts			
<b>B</b>	<b>Adjusted Bank Balance</b>			<b>2,028,978.34</b>
	<b>A = B Checks out OK</b>			

Vouche	Code	Date	Minute	Bank	Cheque No	Description	Supplier	VAT Type	Net	VAT	Total
155	Office Sundries & Expenses	04/09/2024		Trustee		Stationery	Amazon EU S.a.r.l. UK	S	35.02	7.00	42.02
											<b>42.02</b>
156	Business Support	10/09/2024		Trustee		IT Support	Hive Communications Ltd	S	197.77	39.55	237.32
											<b>237.32</b>
178	Professional Fees	16/09/2024		Trustee		Payroll	Sandra Silk Bookkeeping &	S	40.50	8.10	48.60
											<b>48.60</b>
179	Business Support	13/09/2024		Trustee		Office Sundries	Adobe Systems Software Ir	S	198.96	39.79	238.75
											<b>238.75</b>
180	Office Sundries & Expenses	16/09/2024		Trustee		Operations Sundries	In-Excess	S	8.33	1.67	10.00
											<b>10.00</b>
181	Office Sundries & Expenses	26/09/2024		Trustee		Operations Sundries	C & J Supplies Ltd (Amazor	S	21.66	4.34	26.00
											<b>26.00</b>
<b>Total</b>									<b>502.24</b>	<b>100.45</b>	<b>602.69</b>

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

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

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

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

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

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

## Laverstock &amp; Ford Parish Council

## DRAFTPAYMENTS LIST 183 TO 214

Voucher	Cheque	Name	Description	Amount
183	241001	Staff	Salary & Expenses	2,788.77
184	241002	Staff	Salary & Expenses	1,182.09
185	241003	Staff	Salary & Expenses	1,767.33
186	241004	Staff	Salary & Expenses	1,691.18
187	241005	Staff	Salary & Expenses	1,239.73
188	241006	Staff	Salary & Expenses	1,042.65
189	241007	HMRC	PAYE & NI	3,195.33
190	241008	Wiltshire Pension Fund	Pensions	2,534.31
191	241009	Hurdcott Landscapes Ltd	Grass Cutting & POS Maintenance	3,386.50
192	241009	Hurdcott Landscapes Ltd	CHCP Artwork Restoration	648.00
193	241009	Hurdcott Landscapes Ltd	Operations Repairs	378.00
194	241009	Hurdcott Landscapes Ltd	Grass Cutting & POS Maintenance	216.00
195	241009	Hurdcott Landscapes Ltd	Grass Cutting & POS Maintenance	2,709.00
196	241010	Idverde Ltd	Bin Emptying	1,235.02
197	241011	Ockenden Tree Services Ltd	Tree work	2,496.00
198	241011	Ockenden Tree Services Ltd	Tree work	1,260.00
199	241012	Alvian Ltd	Play Parks Maintenance & Inspection	1,129.20
200	241013	Salisbury Garden Maintenance	Grass Cutting & POS Maintenance	100.00
201	241013	Salisbury Garden Maintenance	Grass Cutting & POS Maintenance	200.00
202	241013	Salisbury Garden Maintenance	Grass Cutting & POS Maintenance	80.00
203	241013	Salisbury Garden Maintenance	Grass Cutting & POS Maintenance	250.00
204	241014	Wiltshire Council	Highways Contribution	134.32
205	241015	SLCC	Membership Fee	229.00
206	241016	Hyperwash Exterior Cleaning Specialists	Play Parks Maintenance & Inspection	180.00
207	241017	River Bourne Community Farm CIC	Office Sundries	137.28
208	241018	Salisbury City Council	Bishopdown Farm Youth Club Support	2,106.00
209	241019	Old Sarum Community Centre CIO	Hall hire	80.50
210	241020	Hampton Park Pavilion	Hall hire	20.00
211	241021	Harnham Press Ltd	Community Engagement	227.00
212	241022	Community First Trading	Insurance	38.56
213	241023	Black Forge Signs and Weathervanes	CHCP Artwork Restoration	2,250.00
214	241024	All The Sevens Limited	Expenses	14.50
<b>TOTAL</b>				<b>34,946.27</b>