

LAVERSTOCK & FORD PARISH COUNCIL

Report PC26.047 Finance Report March 2026 (for April 2026 meeting)

Subject: Report on Monthly Accounts for March 2026 & Approval of Payments
Date: 17th April 2026
Author: Andrew Prince, RFO

1. Report Summary.

- 1.1 This report presents a summary of the Council's finances up to 31st March 2026, which is the end of the 2025-2026 financial year. The report also lists payments that require the approval of the Council. Monthly finance checks have been carried out by Cllr McDonald. An independent bank reconciliation has been carried out by Cllr Baker.

2. Summary of Income & Expenditure

- 2.1 The Summary Report for Revenue Income & Expenditure for the period 1st April 2025 to 31st March 2026, is attached at Annex 1. Total receipts £470,804.49 ex vat. Total Revenue payments £384,699.90 ex vat.
- 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. At the end of the financial year there is £23,300.10 or 5.71% of the Revenue Budget unspent. This has been returned to the General Reserve with the exception of unspent Grant Funds of £3,526.07 which has been placed in the Grant Reserve.
- 2.3 Total payments for the year were £455,159.59. The difference of £70,459.69 includes payments from Earmarked Reserves including CIL.

3. Bank Reconciliation.

- 3.1 A Bank Reconciliation at the end of March was carried out by Cllr Baker. This was the independent check carried out by a councillor who is not a member of the Finance and General Purposes Committee, in accordance with Financial Regulation 2.6.
- 3.2 The reconciliation is presented at Annex 2 to this report. Total funds held on 31st March 2026 were £1,812,057.61.

4. Debit Card, Direct Debit & Standing Order Payments in March 2026.

- 4.1 Annex 3 to this report list the debit card, direct debit & standing order payments made in March 2026.
- 4.2 Total payments of **£1,473.97** require the retrospective authorisation of the Council.

5. BACS Payments in April 2026.

- 5.1 Annex 4 to this report lists the BACS payments, including salaries and councillor allowances, that are scheduled for payment in April 2026.
- 5.2 A total of **£40,141.64** requires the authorisation of the Council. This includes the following payments from Earmarked Reserves.
- £2,019.83 from Hampton Park Dilapidations Reserve for new CCTV.
 - £4,679.98 from Community Infrastructure Levy for two new SIDs.
 - £1,243.85 from Community Infrastructure Levy to restore Ford fingerpost.

6. Treasury Deposits.

- 6.1 £1,799,621.31 was held on deposit on 31st March 2026.
- 6.2 **Lloyds.** £273,925.99 is invested in a 95-Day Notice account that yielded £630.88 interest at 2.63%.
- 6.3 **CCLA.** £1,525,695.32 is invested in the Public Sector Deposit Fund and earned a dividend of £4,560.05 in March. The dividends were re-invested. The current yield is 3.74%. £50,000 was withdrawn from the PSDF account on in March to meet payments.
- 6.4 Total interest and dividends earned in March 2026 were £5,190.93. The total for 12 months is £68,161.03. The budget was £65,000.

7. Reserves.

- 7.1 Earmarked Reserves held on 21st April, after all payments have been made, will be £1,671,458.02. The annual write-down of maintenance reserves has not yet taken place.
- 7.2 A further report on the Approval of Earmarked Reserves will follow.

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 authorises the debit card, direct debit and standing order payments of **£1,473.97** and the BACS payments of **£40,141.64**.
- 8.3 That the Council notes the report on Treasury Deposits and Reserves.

Annex 1

Laverstock & Ford Parish Council Summary of Receipts and Payments

06 April 2026 (2025-2026)

Cost Centre Group - Revenue Expenditure & Income (Between 01/04/2025 and 31/03/2026)

Administration

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
9	Salaries				211,000.00	207,104.70	3,895.30	3,895.30 (1%)
10	Mileage				2,850.00	1,674.82	1,175.18	1,175.18 (41%)
11	Office Sundries & Expenses				5,500.00	6,487.97	-987.97	-987.97 (-17%)
12	Equipment & IT				1,000.00	1,000.00		(0%)
13	Professional Fees				10,000.00	8,190.25	1,809.75	1,809.75 (18%)
14	Subscriptions				2,200.00	2,451.05	-251.05	-251.05 (-11%)
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	8,658.00	-658.00	-658.00 (-8%)
19	Training				1,500.00	1,330.00	170.00	170.00 (11%)
20	Cllr Expenses & Chair Allowance				500.00	326.31	173.69	173.69 (34%)
21	Business Support				5,750.00	6,255.87	-505.87	-505.87 (-8%)
66	Community Engagement				1,000.00	398.34	601.66	601.66 (60%)
67	Youth Support				10,000.00	9,375.50	624.50	624.50 (6%)
68	Community Facility Support				29,000.00	29,004.38	-4.38	-4.38 (-0%)
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	296,864.87	16,335.13	16,335.13 (5%)

Environment

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
23	Bins & Litter				13,600.00	12,765.18	834.82	834.82 (6%)
24	Public Open Space Maintenance				40,000.00	39,117.37	882.63	882.63 (2%)
25	Trees				20,000.00	17,842.00	2,158.00	2,158.00 (10%)
26	Infrastructure				1,500.00		1,500.00	1,500.00 (100%)
27	Play Parks Maintenance & Inspe				9,500.00	7,027.21	2,472.79	2,472.79 (26%)
28	Highways & SIDs				5,000.00	5,961.27	-961.27	-961.27 (-19%)
29	Salisbury City Cemetery				5,200.00	5,122.00	78.00	78.00 (1%)
32	Miscellaneous							(N/A)
SUB TOTAL					94,800.00	87,835.03	6,964.97	6,964.97 (7%)

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	5,795.64	5.64				5.64 (0%)
3	Newsletter Advertising	5,000.00	4,862.50	-137.50				-137.50 (-2%)
4	CIL							(N/A)
5	S106							(N/A)
6	Interest	15,000.00	13,506.93	-1,493.07				-1,493.07 (-9%)
7	Dividends	50,000.00	54,654.10	4,654.10				4,654.10 (9%)
8	Grants & Misc.		17,740.53	17,740.53				17,740.53 (N/A)
59	VAT Refund							(N/A)
60	Insurance Rent	4,500.00	3,293.79	-1,206.21				-1,206.21 (-26%)

Laverstock & Ford Parish Council
Summary of Receipts and Payments

06 April 2026 (2025-2026)

Cost Centre Group - Revenue Expenditure & Income (Between 01/04/2025 and 31/03/2026)

SUB TOTAL	451,241.00	470,804.49	19,563.49				19,563.49 (4%)
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Summary

NET TOTAL	451,241.00	470,804.49	19,563.49	408,000.00	384,699.90	23,300.10	42,863.59
V.A.T.		38,048.46			20,838.04		
GROSS TOTAL		508,852.95			405,537.94		

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 31/03/2026		
	Cash in Hand 01/04/2025		1,788,849.02
	ADD Receipts 01/04/2025 - 31/03/2026		508,852.95
			2,297,701.97
	SUBTRACT Payments 01/04/2025 - 31/03/2026		485,644.36
A	Cash in Hand 31/03/2026 (per Cash Book)		1,812,057.61
	Cash in hand per Bank Statements		
	Petty Cash 01/08/2022	0.00	
	Trustee 31/03/2026	12,436.30	
	Lloyds 32-Day Deposit 31/05/2025	0.00	
	Lloyds 32-Day Term (1) 31/05/2025	0.00	
	CCLA PSDF 31/03/2026	1,525,695.32	
	Lloyds 95-day Deposit 31/03/2026	273,925.99	
	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	
			1,812,057.61
	Less unrepresented payments		
			1,812,057.61
	Plus unrepresented receipts		
B	Adjusted Bank Balance		1,812,057.61
	A = B Checks out OK		

Annex 3

Laverstock & Ford Parish Council PAYMENTS (AWAITING AUTHORISATION) LIST

10 April 2026 (2025-2026)

Vouche	Code	Date	Minute	Bank	Payment Ref.	Description	Supplier	VAT Type	Net	VAT	Total
382	Office Sundries & Expenses	03/03/2026		Trustee	225369406	Office Sundries	EE	S	36.00	7.20	43.20
											43.20
381	Office Sundries & Expenses	04/03/2026		Trustee	CD 2622	Operations Sundries	Value Products Ltd ta Safet	S	71.04	14.21	85.25
											85.25
383	Office Sundries & Expenses	11/03/2026		Trustee	EMI10372326	IT Support	Hive Communications Ltd	S	246.52	49.31	295.83
											295.83
410	Office Sundries & Expenses	16/03/2026		Trustee	GP01335703-0000	Office Sundries	BT Business	S	47.96	9.59	57.55
											57.55
409	Professional Fees	16/03/2026		Trustee	WKJ52	Payroll	Sandra Silk Bookkeeping &	S	43.50	8.70	52.20
											52.20
407	Business Support	18/03/2026		Trustee	CD 1270	Business support	Zoom Video Communicatio	S	129.90	25.98	155.88
											155.88
408	Highways & SIDs	18/03/2026		Trustee	CD 1270	SID Purchase and Maintenance	Street Lighting Supplies & i	S	184.00	36.80	220.80
											220.80
413	Office Sundries & Expenses	25/03/2026		Trustee	SO	Rent	Hampton Park Pavilion	Z	80.00		80.00
											80.00
415	Office Sundries & Expenses	25/03/2026		Trustee	CD 2622	Operations Sundries	Safety Signs and Notices Li	S	33.15	6.63	39.78
											39.78
416	Subscriptions	25/03/2026		Trustee	CD 2622	SLCC Membership	SLCC Enterprises Ltd	Z	200.00		200.00
											200.00
414	Business Support	25/03/2026		Trustee	CD 2622	Business support	Canva UK Operations Ltd	S	108.25	21.65	129.90
											129.90
417	Office Sundries & Expenses	26/03/2026		Trustee	CD 3417	Operations Sundries	Screwfix Direct Ltd	S	33.32	6.66	39.98
											39.98
418	Office Sundries & Expenses	27/03/2026		Trustee	CD 3417	Operations Sundries	Screwfix Direct Ltd	S	23.32	4.66	27.98
											27.98
419	Office Sundries & Expenses	31/03/2026		Trustee	Q61866283710225	Office Sundries	EE	S	38.02	7.60	45.62
											45.62
Total									1,274.98	198.99	1,473.97

Annex 4

Laverstock & Ford Parish Council PAYMENTS (AWAITING AUTHORISATION) LIST

16 April 2026 (2026-2027)

Vouche	Code	Date	Minute	Bank	Payment Ref.	Description	Supplier	VAT Type	Net	VAT	Total
3	Salaries	21/04/2026		Trustee	260401	Salary	Staff	X	2,968.47		2,968.47
											2,968.47
4	Salaries	21/04/2026		Trustee	260402	Salary & Expenses	Staff	X	882.63		882.63
4	Mileage	21/04/2026		Trustee	260402	Salary & Expenses	Staff	Z	7.20		7.20
											889.83
5	Salaries	21/04/2026		Trustee	260403	Salary & Expenses	Staff	X	1,825.98		1,825.98
5	Office Sundries & Expenses	21/04/2026		Trustee	260403	Salary & Expenses	Staff	Z	27.28		27.28
											1,853.26
6	Salaries	21/04/2026		Trustee	260404	Salary & Expenses	Staff	X	1,181.21		1,181.21
6	Mileage	21/04/2026		Trustee	260404	Salary & Expenses	Staff	Z	13.05		13.05
											1,194.26
7	Salaries	21/04/2026		Trustee	260405	Salary	Staff	X	1,956.69		1,956.69
											1,956.69
8	Salaries	21/04/2026		Trustee	260406	Salary & Expenses	Staff	X	1,402.16		1,402.16
8	Mileage	21/04/2026		Trustee	260406	Salary & Expenses	Staff	Z	186.30		186.30
											1,588.46
9	Salaries	21/04/2026		Trustee	260407	PAYE & NI	HMRC	X	4,515.38		4,515.38
											4,515.38
10	Salaries	21/04/2026		Trustee	260408	Pensions	Wiltshire Pension Fund	X	2,641.05		2,641.05
											2,641.05
11	Public Open Space Maintenance	21/04/2026		Trustee	260409	Public Open Space Maintenance	Hurdcott Landscapes Ltd	S	2,699.42	539.88	3,239.30
11	Public Open Space Maintenance	21/04/2026		Trustee	260409	Public Open Space Maintenance	Hurdcott Landscapes Ltd	S	85.00	17.00	102.00
											3,341.30
12	Bins & Litter	21/04/2026		Trustee	260410	Bin Emptying	Idverde Ltd	S	1,106.00	221.20	1,327.20
											1,327.20
13	Public Open Space Maintenance	21/04/2026		Trustee	260411	Public Open Space Maintenance	Salisbury Garden Maintena	Z	350.00		350.00
											350.00
14	Public Open Space Maintenance	21/04/2026		Trustee	260411	Play Parks Maintenance & Insp	Salisbury Garden Maintena	Z	100.00		100.00
											100.00
15	Public Open Space Maintenance	21/04/2026		Trustee	260411	Public Open Space Maintenance	Salisbury Garden Maintena	Z	100.00		100.00
											100.00
16	Professional Fees	21/04/2026		Trustee	260412	Professional Fees	Worknest Ltd	S	3,373.25	674.65	4,047.90
											4,047.90
17	Professional Fees	21/04/2026		Trustee	260413	Professional Fees	Wellers Law Group LLP	X	500.00		500.00
											500.00
18	Subscriptions	21/04/2026		Trustee	260414	WALC Subscription	Wiltshire Association of Loc	S	1,413.04	282.61	1,695.65
											1,695.65
19	Hampton Park Pavilion Dilapida	21/04/2026		Trustee	260415	Hampton Park Pavilion Dilapida	f8 Solutions Ltd	S	2,019.83	403.97	2,423.80

Laverstock & Ford Parish Council
PAYMENTS (AWAITING AUTHORISATION) LIST

16 April 2026 (2026-2027)

Vouche	Code	Date	Minute	Bank	Payment Ref.	Description	Supplier	VAT Type	Net	VAT	Total
19	Venues Support	21/04/2026		Trustee	260415	Hampton Park Pavilion Dilapida	f8 Solutions Ltd	S	1,193.97	238.79	1,432.76
											3,856.56
20	Community Infrastructure Levy	21/04/2026		Trustee	260416	SID Purchase and Maintenance	Elan City Ltd	S	4,679.98	936.00	5,615.98
											5,615.98
21	Community Infrastructure Levy	21/04/2026		Trustee	260417	Public Open Space Maintenance	Alfie Morgan ta Barn End J	Z	1,243.85		1,243.85
											1,243.85
22	Office Sundries & Expenses	21/04/2026		Trustee	260418	Hall hire	Old Sarum Community Cen	Z	40.25		40.25
											40.25
23	Subscriptions	21/04/2026		Trustee	260419	Membership Fee	Community First	Z	40.00		40.00
											40.00
24	Councillor Allowances & Expenses	29/04/2026		Trustee	260420	Councillor Allowance	Councillor	X	110.10		110.10
											110.10
25	Councillor Allowances & Expenses	29/04/2026		Trustee	260421	Councillor Allowance	Councillor	X	55.15		55.15
											55.15
26	Councillor Allowances & Expenses	29/04/2026		Trustee	260422	Councillor Allowance	Councillor	X	55.15		55.15
											55.15
27	Councillor Allowances & Expenses	29/04/2026		Trustee	260423	Councillor Allowance	Councillor	X	55.15		55.15
											55.15
Total									36,827.54	3,314.10	40,141.64

Prepared by: _____ Date: _____
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