

LAVERSTOCK & FORD PARISH COUNCIL

Report PC26.069 Finance Report April 2026 (for May 2026 meeting)

Subject: Report on Monthly Accounts for April 2026 & Approval of Payments

Date: 15th May 2026

Author: Andrew Prince, RFO

1. Report Summary.

- 1.1 This report presents a summary of the Council's finances up to 30th April 2026. The report also lists payments that require the approval of the Council. Monthly finance checks have been carried out by Cllr Williams.

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 £223,609.17 ex vat including the first 50% of the Precept. Total Revenue payments were £29,520.39 ex vat.
- 2.2 This is a simplified Summary Report that compares Revenue income and expenditure to the Budget for 2026-2027. It does not include payments from Reserves. After one month there should be 91.7% of Revenue budget remaining.

3. Bank Reconciliation.

- 3.1 A Bank Reconciliation at the end of April was carried out by Cllr Williams.
- 3.2 The reconciliation is presented at Annex 2 to this report. Total funds held on 30th April 2026 were £1,996,998.21.

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

- 4.1 Annex 3 to this report list the debit card, direct debit & standing order payments made in April 2026.
- 4.2 Total payments of **£745.43** require the retrospective authorisation of the Council.

5. BACS Payments in May 2026.

- 5.1 Annex 4 to this report lists the BACS payments, including salaries and councillor allowances, that are scheduled for payment in May 2026.
- 5.2 A total of **£36,450.20** requires the authorisation of the Council.

The following payments will be made from Earmarked Reserves.

- £462.80 from Community Infrastructure Levy for a new bin at Old Sarum.

- £2,410 from the Grant Reserve, which was created from unspent grant from 2025/26.

Other payments include monthly salaries of £17,274.21 and annual insurance of £7,008.52.

6. Treasury Deposits.

- 6.1 £1,950,126.98 was held on deposit on 30th April 2026.
- 6.2 **Lloyds.** £274,518.75 is invested in a 95-Day Notice account that yielded £592.76 interest at 2.63%.
- 6.3 **CCLA.** £1,675,608.23 is invested in the Public Sector Deposit Fund and earned a dividend of £4,912.91 in April. The dividends were re-invested. The current yield is 3.76%. £35,000 was withdrawn from the PSDF account in early April to meet payments and £180,000 was invested on receipt of precept.
- 6.4 Total interest and dividends earned in April 2026 were £5,505.67. The monthly target is £4,500.

7. Reserves.

- 7.1 Earmarked Reserves held on 19th May, after all payments have been made, will be **£1,662,187.45**. Maintenance Reserves have been written-down by £56,342 to support Revenue Budget expenditure.
- 7.2 The breakdown of Earmarked Reserves is as follows.
- | | |
|---|---------------|
| • Capital Asset Replacement. | £315,357.32 |
| • Community Infrastructure Levy. | £57,252.33 |
| • Maintenance Reserves | £1,068,033.45 |
| • Play Area Improvement & Youth & Adult | £132,112.67 |
| • HP Pavilion Parish Office Rebuild | £75,476.87 |
| • Miscellaneous inc. Grants, CEV & Age UK | £13,954.81 |

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 **£745.43** and the BACS payments of **£36,450.20**.
- 8.3 That the Council notes the report on Treasury Deposits and Reserves.

Cost Centre Group - Revenue Account (Between 01/04/2026 and 30/04/2026)

Administration

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
9	Salaries				243,000.00	17,373.57	225,626.43	225,626.43 (92%)
10	Mileage				2,850.00	206.55	2,643.45	2,643.45 (92%)
11	Office Sundries & Expenses				5,750.00	395.40	5,354.60	5,354.60 (93%)
12	Equipment & IT				1,000.00		1,000.00	1,000.00 (100%)
13	Professional Fees				12,000.00	3,916.75	8,083.25	8,083.25 (67%)
14	Subscriptions				2,500.00	1,453.04	1,046.96	1,046.96 (41%)
15	Insurance				7,300.00		7,300.00	7,300.00 (100%)
16	Grants				10,000.00		10,000.00	10,000.00 (100%)
17	Newsletter				8,800.00		8,800.00	8,800.00 (100%)
19	Training				1,500.00		1,500.00	1,500.00 (100%)
20	Councillor Allowances & Expens				5,000.00	275.55	4,724.45	4,724.45 (94%)
21	Business Support				6,400.00	265.14	6,134.86	6,134.86 (95%)
66	Community Engagement				4,900.00		4,900.00	4,900.00 (100%)
67	Youth Support				12,000.00		12,000.00	12,000.00 (100%)
94	Venues Support				30,000.00	1,193.97	28,806.03	28,806.03 (96%)
SUB TOTAL					353,000.00	25,079.97	327,920.03	327,920.03 (92%)

Environment

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
23	Bins & Litter				14,100.00	1,106.00	12,994.00	12,994.00 (92%)
24	Public Open Space Maintenance				41,600.00	3,334.42	38,265.58	38,265.58 (91%)
25	Trees				26,000.00		26,000.00	26,000.00 (100%)
26	Infrastructure				1,000.00		1,000.00	1,000.00 (100%)
27	Play Parks Maintenance & Inspe				9,900.00		9,900.00	9,900.00 (100%)
28	Highways & SIDs				5,000.00		5,000.00	5,000.00 (100%)
29	Salisbury City Cemetery				5,350.00		5,350.00	5,350.00 (100%)
SUB TOTAL					102,950.00	4,440.42	98,509.58	98,509.58 (95%)

Income

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
1	Precept	436,207.00	218,103.50	-218,103.50				-218,103.50 (-50%)
2	Lease and Site Rental	5,790.00		-5,790.00				-5,790.00 (-100%)
3	Newsletter Advertising	4,995.00		-4,995.00				-4,995.00 (-100%)
4	CIL							(N/A)
5	S106							(N/A)
6	Interest	7,500.00	592.76	-6,907.24				-6,907.24 (-92%)
7	Dividends	46,500.00	4,912.91	-41,587.09				-41,587.09 (-89%)
8	Grants & Misc.							(N/A)
59	VAT Refund							(N/A)
60	Insurance Rent	3,500.00		-3,500.00				-3,500.00 (-100%)
SUB TOTAL		504,492.00	223,609.17	-280,882.83				-280,882.83 (-55%)

Laverstock & Ford Parish Council

15 May 2026 (2026-2027)

Summary of Receipts and Payments

Cost Centre Group - Revenue Account (Between 01/04/2026 and 30/04/2026)

Summary

NET TOTAL	504,492.00	223,609.17	-280,882.83	455,950.00	29,520.39	426,429.61	145,546.78
V.A.T.		2,218.50			2,083.05		
GROSS TOTAL		225,827.67			31,603.44		

Annex 2

14 May 2026 (2026-2027)

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 30/04/2026		
	Cash in Hand 01/04/2026		1,812,057.61
	ADD Receipts 01/04/2026 - 30/04/2026		225,827.67
			2,037,885.28
	SUBTRACT Payments 01/04/2026 - 30/04/2026		40,887.07
A	Cash in Hand 30/04/2026 (per Cash Book)		1,996,998.21
	Cash in hand per Bank Statements		
	Petty Cash 01/08/2022	0.00	
	Trustee 30/04/2026	46,871.23	
	Lloyds 32-Day Deposit 14/05/2026	0.00	
	Lloyds 32-Day Term (1) 14/05/2026	0.00	
	CCLA PSDF 30/04/2026	1,675,608.23	
	Lloyds 95-day Deposit 30/04/2026	274,518.75	
	Lloyds 273-Day Fixed Term 14/05/2026	0.00	
	Lloyds 32-day Term (2) 14/05/2026	0.00	
	Lloyds 95-day Term 14/05/2026	0.00	
			1,996,998.21
	Less unrepresented payments		
			1,996,998.21
	Plus unrepresented receipts		
B	Adjusted Bank Balance		1,996,998.21
	A = B Checks out OK		

Annex 3

Laverstock & Ford Parish Council PAYMENTS (AWAITING AUTHORISATION) LIST

06 May 2026 (2026-2027)

Voucher Code	Date	Minute	Bank	Payment Ref.	Description	Supplier	VAT Type	Net	VAT	Total
1 Business Support	09/04/2026		Trustee	EM110372326	IT Support	Hive Communications Ltd	S	265.14	53.03	318.17
2 Office Sundries & Expenses	10/04/2026		Trustee	CD 2622	Operations Sundries	Screwfix Direct Ltd	S	39.12	7.84	46.96
28 Professional Fees	14/04/2026		Trustee	WKJ52	Payroll	Sandra Silk Bookkeeping & S	S	43.50	8.70	52.20
29 Office Sundries & Expenses	14/04/2026		Trustee	CD 2622	Office Sundries	Ikea Ltd	S	26.67	5.33	32.00
30 Office Sundries & Expenses	15/04/2026		Trustee	CD 3417	Operations Sundries	Screwfix Direct Ltd	S	20.82	4.17	24.99
31 Office Sundries & Expenses	16/04/2026		Trustee	GPO1335703-0000	Office Sundries	BT Business	S	51.96	10.39	62.35
32 Office Sundries & Expenses	22/04/2026		Trustee	CD 2622	Operations Sundries	Screwfix Direct Ltd	S	21.66	4.33	25.99
33 Office Sundries & Expenses	23/04/2026		Trustee	CD2622	Office Sundries	KG polymer Ltd	S	64.95	12.99	77.94
34 Office Sundries & Expenses	23/04/2026		Trustee	CD 3417	Stationery	Ryman Stationery	S	1.83	0.36	2.19
35 Office Sundries & Expenses	23/04/2026		Trustee	CD 3417	Stamps/Postage	Post Office	Z	11.95		11.95
36 Office Sundries & Expenses	27/04/2026		Trustee	SO	Rent	Hampton Park Pavilion	Z	80.00		80.00
37 Office Sundries & Expenses	28/04/2026		Trustee	CD 1470	Stationery	Amazon EU S.a.r.l. UK	S	8.91	1.78	10.69
Total								636.51	108.92	745.43

Annex 4

Laverstock & Ford Parish Council PAYMENTS (AWAITING AUTHORISATION) LIST

14 May 2026 (2026-2027)

Voucher Code	Date	Minute	Bank	Payment Ref.	Description	Supplier	VAT Type	Net	VAT	Total
46 Salaries	19/05/2026		Trustee	260501	Salary	Staff	X	2,968.47		2,968.47
47 Salaries	19/05/2026		Trustee	260502	Salary & Expenses	Staff	X	907.61		907.61
47 Mileage	19/05/2026		Trustee	260502	Salary & Expenses	Staff	Z	3.83		3.83
48 Salaries	19/05/2026		Trustee	260503	Salary & Expenses	Staff	X	1,797.25		911.44
48 Mileage	19/05/2026		Trustee	260503	Salary & Expenses	Staff	Z	7.02		1,797.25
48 Office Sundries & Expenses	19/05/2026		Trustee	260503	Salary & Expenses	Staff	Z	27.28		7.02
49 Salaries	19/05/2026		Trustee	260504	Salary & Expenses	Staff	X	1,220.84		1,831.55
49 Mileage	19/05/2026		Trustee	260504	Salary & Expenses	Staff	Z	25.65		1,220.84
50 Salaries	19/05/2026		Trustee	260505	Salary	Staff	X	1,904.80		1,246.49
51 Salaries	19/05/2026		Trustee	260506	Salary & Expenses	Staff	X	1,381.29		1,904.80
51 Mileage	19/05/2026		Trustee	260506	Salary & Expenses	Staff	Z	115.20		1,904.80
52 Salaries	19/05/2026		Trustee	260507	PAYE & NI	HMRC	X	4,456.48		1,496.49
53 Salaries	19/05/2026		Trustee	360508	Pensions	Wilksnre Pension Fund	X	2,637.47		4,456.48
54 Public Open Space Maintenance	19/05/2026		Trustee	260509	Public Open Space Maintenance	Hurdcott Landscapes Ltd	S	2,780.50	556.10	2,637.47
56 Bins & Litter	19/05/2026		Trustee	260510	Bin Emptying	Idverde Ltd	S	1,106.00	221.20	3,336.60
57 Play Parks Maintenance & Insp	19/05/2026		Trustee	260511	Play Parks Maintenance & Insp	Avian Ltd	S	1,050.00	210.00	1,327.20
57 Play Parks Maintenance & Insp	19/05/2026		Trustee	260511	Play Parks Maintenance & Insp	Avian Ltd	S	25.00	5.00	1,260.00
58 Office Sundries & Expenses	19/05/2026		Trustee	260512	Bins & Litter	Glasdon UK Ltd	S	36.40	7.28	1,290.00
58 Community Infrastructure Levy	19/05/2026		Trustee	260512	Bins & Litter	Glasdon UK Ltd	S	462.80	92.56	43.68
59 Newsletter	19/05/2026		Trustee	260513	Newsletter printing	Blackmore Ltd	Z	1,528.00		555.36
60 Insurance	19/05/2026		Trustee	260514	Insurance	Community First Trading	Z	7,008.52		599.04
61 Newsletter	19/05/2026		Trustee	260515	Newsletter Editing	Firefly Graphics	Z	285.00		1,528.00
62 Youth Support	19/05/2026		Trustee	260516	Bishopdown Farm Youth Club	District Sports South	Z	807.00		7,008.52
										285.00
										285.00
										807.00

Laverstock & Ford Parish Council
PAYMENTS (AWAITING AUTHORISATION) LIST

Vouche Code	Date	Minute	Bank	Payment Ref.	Description	Supplier	VAT Type	Net	VAT	Total
63	Office Sundries & Expenses	19/05/2026	PC26.037	Trustee	260517	Various	Old Sarum Community Cen Z	40.25		807.00
63	Office Sundries & Expenses	19/05/2026	PC26.037	Trustee	260517	Various	Old Sarum Community Cen Z	40.25		40.25
63	Youth Support	19/05/2026	PC26.037	Trustee	260517	Various	Old Sarum Community Cen Z	23.00		23.00
63	Grant Reserve	19/05/2026	PC26.037	Trustee	260517	Various	Old Sarum Community Cen X	700.00		700.00
64	Grant Reserve	19/05/2026	PC26.037 Grants	Trustee	260518	Section 137 Grant	Community Transport Sout	535.00	X	803.50
65	Grant Reserve	19/05/2026	PC26.037 Grants	Trustee	260519	Section 137 Grant	Silver Salisbury Group	875.00	X	535.00
66	Grant Reserve	19/05/2026	PC26.037 Grants	Trustee	260520	Section 137 Grant	South Western Ambulance	300.00	X	875.00
67	Councillor Allowances & Expend	19/05/2026		Trustee	260521	Councillor Allowance	Councillor	109.90	X	300.00
68	Councillor Allowances & Expend	19/05/2026		Trustee	260522	Councillor Allowance	Councillor	54.95	X	109.90
69	Councillor Allowances & Expend	19/05/2026		Trustee	260523	Councillor Allowance	Councillor	54.95	X	54.95
70	Councillor Allowances & Expend	19/05/2026		Trustee	260524	Councillor Allowance	Councillor	82.35	X	54.95
Total								35,358.06	1,092.14	36,450.20
82.35										82.35

Prepared by: _____

Name and Role

Date: _____

Approved by: _____

Name and Role

Date: _____

Approved by: _____

Name and Role

Date: _____